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BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA

**A0904007**

Application of Pacific Gas and Electric  
Company in its 2009 Nuclear  
Decommissioning Cost Triennial  
Proceeding

Application No. \_\_\_\_\_

U 39 E

**APPLICATION OF PACIFIC GAS AND ELECTRIC  
COMPANY IN ITS 2009 NUCLEAR DECOMMISSIONING  
COST TRIENNIAL PROCEEDING**

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April 3, 2009

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OF THE STATE OF CALIFORNIA

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**I. INTRODUCTION**

Pacific Gas and Electric Company (PG&E or the Company) hereby submits its Application in the 2009 Nuclear Decommissioning Cost Triennial Proceeding (NDCTP) in accordance with Section 8321 et seq. of the California Public Utilities Code,<sup>1</sup> various California Public Utilities Commission (CPUC or Commission) decisions, and Article 2 of the Commission's Rules of Practice and Procedure. The purpose of the NDCTP is to provide a forum for the review of PG&E's updated nuclear decommissioning cost studies and ratepayer contribution analyses in support of requests to fully fund the nuclear decommissioning master trusts to the level needed to decommission PG&E's two nuclear plants, the Diablo Canyon Power Plant (Diablo Canyon) and Humboldt Bay Power Plant Unit 3 (Humboldt Unit 3 or Humboldt). In addition, funds for Humboldt Unit 3 SAFSTOR Operations and Maintenance (O&M) costs are included in this proceeding, as is reasonableness review of projects related to decommissioning that PG&E completed since the last NDCTP.

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<sup>1</sup> All Sections, unless otherwise indicated, refer to the California Public Utilities Code.

In this Application, PG&E requests the Commission to authorize PG&E to collect through Commission-jurisdictional electric rates the following amounts in 2010 through 2012, for decommissioning of Diablo Canyon and Humboldt Unit 3:

- \$23.329 million for the Diablo Canyon Nuclear Decommissioning Trusts (the 2009 revenue requirement is \$1.297 million);
- \$16.982 million for the Humboldt Unit 3 Nuclear Decommissioning Trust (the 2009 revenue requirement is \$10.995 million).

As explained in more detail in PG&E's prepared testimony, to conform to the provisions of the Nuclear Decommissioning Act of 1985 (the Act), the actual revenue requirement request for the Diablo and Humboldt decommissioning trusts for 2010 will be revised in early 2010 by advice letter to conform with requirements of the Internal Revenue Service. This revision will be made to reflect a true-up as of December 31, 2009, adjusting projected earnings of the decommissioning funds through 2009 to reflect actual earnings of the trust funds. This will help prevent over-funding (or under-funding) of the trusts and will help minimize the amount of contributions that would be required to the non-tax qualified trust. These revisions will also include information used in determining the revenue requirements, as adopted by the Commission, which is required for PG&E to obtain a favorable ruling from the Internal Revenue Service for qualified trust funding.

In addition to revenue requirements for funding the decommissioning trusts, PG&E is also requesting in this Application revenue requirements to cover the costs of operating and maintaining the Humboldt Unit 3 site in a safe condition (SAFSTOR). Specifically, PG&E is requesting SAFSTOR revenue requirements of \$9.218 million in 2010; this represents a decrease from the authorized amounts of \$13.405 million for 2009. PG&E is also requesting attrition for

these SAFSTOR expenses in 2011 and 2012. To avoid duplication or omission of costs, PG&E proposes to account for differences between forecast and actual costs by making contributions to or withdrawals from the Humboldt decommissioning trusts.

Finally, PG&E requests a finding that PG&E's activities with respect to licensing, design, fabrication, and construction of the Independent Spent Fuel Storage Installation (ISFSI) and associated activities were reasonable and prudent.

## **II. LEGISLATIVE AND REGULATORY BACKGROUND**

Section 8326 of the Public Utilities Code requires that electrical utilities owning, in whole or in part, or operating a nuclear facility in California, periodically revise their nuclear decommissioning cost estimate studies. These updated studies are to ensure that the decommissioning cost estimates take into account changes in technology and regulation of nuclear decommissioning, the operating experience of each nuclear facility, and the changes in the general economy. The expenses associated with decommissioning nuclear facilities are to be paid with funds established pursuant to Section 8325. To the extent the monies available for decommissioning are insufficient to pay for all reasonable and prudent decommissioning costs, the Commission must authorize the electric utility to collect these charges from its customers.

In Decision (D.)95-07-055, the Commission established investment guidelines for the nuclear decommissioning trust funds and reporting requirements for determining those costs. One of those requirements is that engineering cost studies and ratepayer contribution analyses continue to be performed every three years. In Decision 95-12-055 (PG&E's 1995 General Rate Case (GRC)), the Commission determined PG&E trust funding and addressed the tension between ensuring adequate funding of the trusts and avoiding over-funding at the expense of current customers:

“We retain our concern that nuclear decommissioning funds be adequate to cover future decommissioning costs, consistent with the legislative policy enunciated in the Nuclear Power Retirement Act of 1985. We are mindful, however, that today’s forecasts of nuclear decommissioning costs occurring 10 to 20 years in the future are very speculative. Forecasts of economic activity and costs out that far into the future are always subject to substantial error. In the case of nuclear decommissioning costs, forecasts are likely to be even more speculative because of the nation’s limited experience with such activity. Therefore, we would be fooling ourselves if we believed we could forecast those costs with any precision. Our goal is to have funds on hand that appear reasonably adequate. Moreover, in our efforts to protect future ratepayers from costs incurred by today’s ratepayers we do not wish to impose costs on today’s ratepayers which, if funding exceeds future costs, would represent a windfall to future ratepayers.”<sup>2</sup>

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“In setting an annual nuclear decommissioning revenue requirement, our objective is to provide some insurance against a circumstance which would require significant rate increases in the future to retire plant that has served an earlier generation of users.”<sup>3</sup>

In Decision 00-02-046 (PG&E’s 1999 GRC) the Commission reiterated these principles for the purpose of determining trust funding.<sup>4</sup>

In D.96-12-088, the Commission determined that in the absence of general rate cases, the NDCTP would establish the annual revenue requirement for nuclear decommissioning expense over a three year period. A subsequent Commission decision determined that PG&E should file applications for decommissioning in the NDCTP every three years, even though general rate cases continued to determine utility rates.<sup>5</sup>

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<sup>2</sup> Decision 95-12-055, 63 CPUC2d 570, 612.

<sup>3</sup> Id., 613.

<sup>4</sup> Id., mimeo at 372,

<sup>5</sup> Decision 05-05-028

PG&E filed its first NDCTP Application on March 15, 2002. Joint hearings were held on common issues with Southern California Edison and San Diego Gas and Electric Company, although the proceedings were not consolidated. The Commission issued a decision in PG&E's first NDCTP on October 2, 2003 (D.03-10-014).

After receiving an extension to file their next NDCTP, the three California utilities again filed applications relating to decommissioning costs on November 10, 2005. In response, the Assigned Commissioner's scoping ruling concluded that the applications of all three utilities should now be consolidated, rather than merely being coordinated.

The resulting consolidated Commission NDCTP decision (D.07-01-003) reached several significant findings that are addressed in this Application. First, in response to an intervenor recommendation for the appointment of an independent oversight committee for Humboldt decommissioning, the Commission concluded that such a committee would interfere with PG&E's obligation to efficiently and reasonably manage the decommissioning process.<sup>6</sup> Instead, the Commission ordered each utility, in the context of showing that they had acted in a reasonable and prudent manner, to show that they had made all reasonable efforts to retain and utilize sufficient qualified and experienced personnel to effectively, safely, and efficiently pursue physical decommissioning activities.<sup>7</sup> Second, as part of its Decision, the Commission also ordered the utilities to demonstrate that they had conservatively forecasted low level radioactive waste storage costs and had conservatively established an appropriate decommissioning cost contingency factor.<sup>8</sup>

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<sup>6</sup> Finding of Fact #6, mimeo, p. 29

<sup>7</sup> Ordering Para 6, mimeo, p. 32.

<sup>8</sup> Ordering Paragraphs 7 and 8, mimeo, p. 32-33.

Finally, from a procedural standpoint, based on the filing date of the last NDCTP applications (November 10, 2005), the three utilities would have been required to file their applications for this NDCTP during November, 2008. However, in response to the utilities' request for extension of time, this time was extended through April 3, 2009, by letter dated April 29, 2008 from Paul Clanon, executive director, to each of the utilities. As required by Mr. Clanon's letter, PG&E notified the service list for the 2005 NDCTP on March 3, 2009 of this pending Application.

### **III. OVERVIEW OF PREPARED TESTIMONY**

PG&E's prepared testimony accompanying this Application consists of eight chapters of testimony and addresses the foregoing requirements, as follows:

*Chapter 1 – Introduction and Policy:* This chapter summarizes PG&E's request, provides the legislative and regulatory requirements for filing this Application, introduces the testimony, and explains the purpose of each of the subsequent chapters.

*Chapter 2 – Humboldt Bay Power Plant Unit 3 - Nuclear Production Expenses:* This chapter presents the 2010 nuclear operations and maintenance (O&M) production direct expenses for Humboldt Unit 3 relating to SAFSTOR and explains how the expenses were developed. To avoid duplication and omissions of expenses and costs associated with such O&M, PG&E proposes to account for differences between forecast and actual expenses by making contributions to or withdrawals from the non-qualified decommissioning trust.

*Chapter 3 – Diablo Canyon Power Plant Nuclear Decommissioning Expense:* This chapter reviews the adequacy of the contributions to the decommissioning trust for Diablo Canyon and determines that for 2010 through 2012, the appropriate level of contributions is \$10.939 million per year for Unit 1 and \$12.077 million per year for Unit 2. These amounts

are net of taxes and franchise fees and uncollectibles amounts, which are incorporated in Chapter 8.

*Chapter 4 – Diablo Canyon Power Plant Nuclear Decommissioning Cost Study:* This chapter presents the results of the 2009 site-specific nuclear decommissioning cost study prepared by TLG Services, Inc., for the Diablo Canyon Power Plant Units 1 and 2 (Diablo Units 1 and 2). This testimony addresses the decommissioning alternatives evaluated, presents the cost and schedule estimates, and discusses current decommissioning regulatory guidance. The estimated cost of decommissioning Diablo Units 1 and 2 is incorporated into the analysis presented in Chapter 3.

*Chapter 5 – Humboldt Bay Power Plant Unit 3 Nuclear Decommissioning Expense:* This chapter reviews the adequacy of the contributions to the decommissioning trusts for Humboldt Bay Power Plant Unit 3, and determines that the appropriate level of contributions to the Humboldt trusts is \$10.044 million per year for the years 2010 through 2012. These amounts are net of taxes and franchise fees and uncollectibles amounts, which are incorporated in Chapter 8.

*Chapter 6 – Humboldt Bay Power Plant Unit 3 Nuclear Decommissioning Cost Study:* This chapter presents the results of the 2009 site-specific nuclear decommissioning cost study prepared by TLG Services, Inc., for the Humboldt Unit 3. This testimony addresses the selected decommissioning alternative, presents the cost and schedule estimates, and discusses current decommissioning regulatory guidance. The estimated cost of decommissioning Humboldt Unit 3 is incorporated into the analysis presented in Chapter 5.

*Chapter 7 – Humboldt Bay Power Plant Unit 3 – Pre-Decommissioning Activities:* This chapter demonstrates the reasonableness and prudence of projects related to the ISFSI that were authorized pursuant to various Commission Resolutions and that have been substantially

completed as of the date of this Application. This chapter also discusses the status of other pre-decommissioning activities that are currently in process. PG&E is not requesting any additional disbursement from the Humboldt Unit 3 Nuclear Decommissioning Trusts for these projects in this Application.

*Chapter 8 – Nuclear Decommissioning Revenue Requirement Request:* This chapter presents the expense and capital revenue requirements needed to support PG&E’s nuclear decommissioning and Humboldt Unit 3 SAFSTOR services during the period 2010 through 2012. These revenue requirements are based on costs presented in Chapters 2, 3, and 5 of this Application. PG&E requests a total of \$49.528 million in revenue requirement recovery through CPUC-jurisdictional rates in 2010, and associated attrition in 2011 and 2012.

#### **IV. INFORMATION REQUIRED BY THE COMMISSION’S RULES OF PRACTICE AND PROCEDURE**

##### **A. Statutory and Other Authority (Rule 2.1)**

PG&E files this Application pursuant to Sections 454, 701, and 8321 et. seq. of the Public Utilities Code of the State of California, the Commission’s Rules of Practice and Procedure, and prior decisions, orders and resolutions of the Commission.

##### **B. Legal Name and Principal Place of Business (Rule 2.1(a))**

The legal name of the Applicant is Pacific Gas and Electric Company. PG&E’s principal place of business is 77 Beale Street, San Francisco, California 94105.

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**C. Correspondence and Communications (Rule 2.1(b))**

Correspondence and communications regarding this application should be addressed to the following:

Craig M. Buchsbaum  
Law Department  
Pacific Gas and Electric Company  
P.O. Box 7442  
San Francisco, CA 94120  
Telephone 415-973-4844  
Facsimile: (415) 973-0516  
E-mail: [cmb3@pge.com](mailto:cmb3@pge.com)

**D. Categorization, Hearings, And Issues To Be Considered (Rule 2.1(c))**

1. Proposed Categorization

PG&E proposes that this Application be categorized as a ratesetting proceeding.

2. Need for Hearings

PG&E anticipates that hearings will be requested. PG&E's proposed schedule is set forth below.

3. Issues to Be Considered

PG&E proposes the following issues be considered in this proceeding:

a. Whether the Commission, subject to the advice filing update described herein, will authorize PG&E to collect revenue requirements of \$23.329 million for contribution to the Diablo Canyon Unit 1 and Unit 2 Decommissioning Trusts.

b. Whether the Commission, subject to the advice filing update described herein, will authorize PG&E to collect revenue requirements of \$16.982 million for contribution to the Humboldt Unit 3 Decommissioning Trusts.

c. Whether the Commission will authorize PG&E to collect revenue requirements of \$9.218 million of Humboldt SAFSTOR, beginning January 1, 2010, with

attrition of \$204,000 and \$209,000, allowed for 2011 and 2012, respectively, and to account for differences between forecast and actual expenses by making contributions to or withdrawals from the Humboldt decommissioning trusts.

d. Whether the Commission shall find that PG&E's activities with respect to licensing, design, fabrication, and construction of the ISFSI and associated activities were reasonable.

e. Whether the Commission shall approve PG&E's revenue requirement calculation and rate proposal for rates to become effective beginning in 2010, and find they are reasonable and in accordance with Sections 8321 through 8330 of the California Public Utilities Code.

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#### 4. Schedule

PG&E proposes the following schedule:

Application Filed	April 3, 2009
PG&E Application is noticed on CPUC Calendar	April 6, 2009
Prehearing Conference	May 13, 2009
Intervenor Testimony	June 12, 2009
Rebuttal Testimony	July 7, 2009
Evidentiary Hearings	August 3, 2009 – August 7, 2009
Opening Briefs	September 4, 2009
Reply Briefs due	September 18, 2009
Proposed Decision Issued	November 25, 2009
Comments on proposed decision Due	December 15, 2009
Reply Comments on Proposed Decision Due	December 21, 2009
CPUC Final Decision	January 2010

#### **E. Articles of Incorporation (Rule 2.2)**

PG&E is, and since October 10, 1905, has been, an operating public utility corporation organized under California law. It is engaged principally in the business of furnishing electric and gas services in California. A certified copy of PG&E's Restated Articles of Incorporation, effective April 12, 2004, was filed with the Commission on May 3, 2004 with PG&E's Application 04-05-005. These articles are incorporated herein by reference.

**F. Balance Sheet and Income Statement (Rule 3.2(a)(1))**

PG&E's balance sheet and an income statement are contained in Exhibit A of this Application.

**G. Statement of Presently Effective Rates (Rule 3.2(a)(2))**

PG&E's presently effective rates were submitted with application 09-03-003 filed March 3, 2009 and are incorporated herein by reference.

**H. Statement of Proposed Changes and Results of Operations at Proposed Rates (Rule 3.2(a)(3))**

The proposed increase in revenue is less than one percent of total revenue.

**I. General Description of PG&E's Electric Department Plant (Rule 3.2(a)(4))**

A general description of PG&E's Electric Department properties, their original cost, and the depreciation reserve applicable to these properties were submitted with Application 08-05-023 filed May 15, 2008, and are incorporated herein by reference.

**J. Summary of Earnings (Rule 3.2(a)(5) and Rule 3.2(a)(6))**

The revenues, expenses, rate bases and rate of return for PG&E's Electric Departments for the recorded year of 2006 was submitted with Application 09-02-022 filed February 27, 2009 and is incorporated herein by reference

**K. Statement of Election of Method of Computing Depreciation Deduction for Federal Income Tax (Rule 3.2(a)(7))**

A statement of the method of computing the depreciation deduction for federal income tax purposes is included in Exhibit A.

**L. Most Recent Proxy Statement (Rule 3.2(a)(8))**

PG&E's most recent proxy statement was sent to the Commission on April 14, 2008, in Application 08-04-022. This proxy statement is incorporated herein by reference.

**M. Type of Rate Change Requested (Rule 3.2(a)(10))**

This proposed change reflects changes in PG&E's base revenues to reflect the increased costs to construct, install, and maintain the projects described in this Application and accompanying testimony associated with improving PG&E electric distribution reliability.

**N. Notice and Service of Application (Rules 3.2(b)-(d))**

Within ten (10) days of filing this Application, PG&E will mail or send electronically a notice stating in general terms the proposed revenues, rate changes and ratemaking mechanisms requested in this Application to parties listed in Exhibit B, including the State of California and cities and counties served by PG&E. In compliance with Rule 3.2 of the Commission's Rules of Practice and Procedure, PG&E will promptly, on receipt of an Application number, send notices, which generally set the proposed revenues, rate changes, and ratemaking mechanisms requested in this Application, to parties listed on the attached Service list to the State of California and cities and counties served by PG&E. In addition, PG&E will include notices with the regular bills mailed to all customers affected by the proposed rate increases.

Since this is a new application, a service list has not yet been established. PG&E has served this Application and supporting testimony on the official service lists for Application 05-12-002, PG&E's 2007 General Rate Case and Application, and Application 05-11-009, PG&E's 2005 Nuclear Decommissioning Cost Triennial Proceeding.

Workpapers supporting this Application will be served on the Commission and the Office of Ratepayer Advocates on April 3, 2009. Other parties may request and will be provided workpapers by contacting Lauren Rohde at (415) 973-8340.

#### **IV. REQUESTED RELIEF**

Wherefore, PACIFIC GAS AND ELECTRIC COMPANY respectfully requests the Commission to issue an order:

1. Authorizing PG&E to collect through Commission-jurisdictional electric rates beginning in 2010, for a three year period, \$16.982 million for the Humboldt Unit 3 Nuclear Decommissioning Trusts, as adjusted by advice filing update described herein.
2. Authorizing PG&E to collect through Commission-jurisdictional electric rates beginning in 2010, \$9.218 million for Humboldt Unit 3 SAFSTOR, and to collect in 2011 and 2012 these amounts, plus associated attrition, and to account for differences between forecast and actual SAFSTOR expenses by making contributions to or withdrawals from the Humboldt decommissioning trusts.
3. Authorizing PG&E to collect through Commission-jurisdictional electric rates beginning in 2010, for a three year period, \$23.329 million for the Diablo Canyon Units 1 and 2 Nuclear Decommissioning Trusts, as adjusted by advice filing update described herein.
4. Finding that PG&E's cost estimates and resulting requested revenues are reasonable and in accordance with Sections 8321 through 8330 of the California Public Utilities Code.

5. Finding that PG&E's activities on completed decommissioning projects involving the ISFSI were prudent and reasonable.
6. Approving PG&E's revenue requirement calculation and rate proposal for rates to become effective January 1, 2010.
7. Granting such additional relief as the Commission may deem proper.

Respectfully Submitted,

CHRISTOPHER J. WARNER  
ANDREW L. NIVEN  
CRAIG M. BUCHSBAUM

By: \_\_\_\_\_ /s/  
CRAIG M. BUCHSBAUM

Pacific Gas and Electric Company  
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Attorneys for  
PACIFIC GAS AND ELECTRIC COMPANY

April 3, 2009

VERIFICATION

I, the undersigned, say:

I am an officer of PACIFIC GAS AND ELECTRIC COMPANY, a corporation, and am authorized to make this verification for and on behalf of said corporation, and I make this verification for that reason; I have read the foregoing Application and am informed and believe that the matters contained therein are true and on that ground I allege that the matters stated herein are true.

I declare under penalty of perjury that the foregoing is true and correct.

Executed at San Francisco, California, this 3<sup>rd</sup> day of April, 2009.

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/s/  
JANE YURA  
VICE PRESIDENT – Regulation and Rates

**EXHIBIT A**

Balance Sheet and Income Statement and statement of the method of computing the depreciation deduction for federal income tax purposes

**Pacific Gas and Electric Company**  
**CONSOLIDATED STATEMENTS OF INCOME**  
(in millions)

	<b>Year ended December 31,</b>		
	<b>2008</b>	<b>2007</b>	<b>2006</b>
<b>Operating Revenues</b>			
Electric	\$ 10,738	\$ 9,481	\$ 8,752
Natural gas	3,890	3,757	3,787
<b>Total operating revenues</b>	<b>14,628</b>	<b>13,238</b>	<b>12,539</b>
<b>Operating Expenses</b>			
Cost of electricity	4,425	3,437	2,922
Cost of natural gas	2,090	2,035	2,097
Operating and maintenance	4,197	3,872	3,697
Depreciation, amortization and decommissioning	1,650	1,769	1,708
<b>Total operating expenses</b>	<b>12,362</b>	<b>11,113</b>	<b>10,424</b>
<b>Operating Income</b>	<b>2,266</b>	<b>2,125</b>	<b>2,115</b>
Interest income	91	150	175
Interest expense	(698)	(732)	(710)
Other income, net	28	52	7
<b>Income Before Income Taxes</b>	<b>1,687</b>	<b>1,595</b>	<b>1,587</b>
Income tax provision	488	571	602
<b>Net Income</b>	<b>1,199</b>	<b>1,024</b>	<b>985</b>
Preferred stock dividend requirement	14	14	14
<b>Income Available for Common Stock</b>	<b>\$ 1,185</b>	<b>\$ 1,010</b>	<b>\$ 971</b>

See accompanying Notes to the Consolidated Financial Statements.

## EXHIBIT A (Continued)

### Pacific Gas & Electric Company CONSOLIDATED BALANCE SHEETS (in millions)

	Balance At December 31,	
	2008	2007
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 52	\$ 141
Restricted cash	1,290	1,297
Accounts receivable:		
Customers (net of allowance for doubtful accounts of \$76 million in 2008 and \$58 million in 2007)	1,751	1,599
Accrued unbilled revenue	685	750
Related parties	2	6
Regulatory balancing accounts	1,197	771
Inventories:		
Gas stored underground and fuel oil	232	205
Materials and supplies	191	166
Income taxes receivable	25	15
Prepaid expenses and other	705	252
<b>Total current assets</b>	6,130	5,202
<b>Property, Plant, and Equipment</b>		
Electric	27,638	25,599
Gas	10,155	9,620
Construction work in progress	2,023	1,348
<b>Total property, plant, and equipment</b>	39,816	36,567
Accumulated depreciation	(13,557)	(12,913)
<b>Net property, plant, and equipment</b>	26,259	23,654
<b>Other Noncurrent Assets</b>		
Regulatory assets	5,996	4,459
Nuclear decommissioning funds	1,718	1,979
Related parties receivable	27	23
Other	407	993
<b>Total other noncurrent assets</b>	8,148	7,454
<b>TOTAL ASSETS</b>	\$ 40,537	\$ 36,310

**Pacific Gas & Electric Company**  
**CONSOLIDATED BALANCE SHEETS**  
(in millions, except share amounts)

	Balance at December 31,	
	2008	2007
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>		
<b>Current Liabilities</b>		
Short-term borrowings	\$ 287	\$ 519
Long-term debt, classified as current	600	-
Energy recovery bonds, classified as current	370	354
Accounts payable:		
Trade creditors	1,096	1,067
Disputed claims and customer refunds	1,580	1,629
Related parties	25	28
Regulatory balancing accounts	730	673
Other	325	370
Interest payable	802	697
Income tax payable	53	-
Deferred income taxes	257	4
Other	1,371	1,200
<b>Total current liabilities</b>	<b>7,496</b>	<b>6,541</b>
<b>Noncurrent Liabilities</b>		
Long-term debt	9,041	7,891
Energy recovery bonds	1,213	1,582
Regulatory liabilities	3,657	4,448
Pension and other postretirement benefits	2,040	-
Asset retirement obligations	1,684	1,579
Income taxes payable	12	103
Deferred income taxes	3,449	3,104
Deferred tax credits	94	99
Other	2,064	1,838
<b>Total noncurrent liabilities</b>	<b>23,254</b>	<b>20,644</b>
<b>Commitments and Contingencies</b>		
<b>Shareholders' Equity</b>		
Preferred stock without mandatory redemption provisions:		
Nonredeemable, 5.00% to 6.00%, outstanding 5,784,825 shares	145	145
Redeemable, 4.36% to 5.00%, outstanding 4,534,958 shares	113	113
Common stock, \$5 par value, authorized 800,000,000 shares, issued 264,374,809 shares in 2008 and issued 282,916,485 shares in 2007	1,322	1,415
Common stock held by subsidiary, at cost, 19,481,213 shares in 2007	-	(475)
Additional paid-in capital	2,331	2,220
Reinvested earnings	6,092	5,694
Accumulated other comprehensive income (loss)	(216)	13
<b>Total shareholders' equity</b>	<b>9,787</b>	<b>9,125</b>
<b>TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY</b>	<b>\$ 40,537</b>	<b>\$ 36,310</b>

The following statement is submitted in accordance with Rule 3.2 (a)(7) of the Commission's Revised Rules of Practice and Procedure which requires, "...a statement by the applicant as to which of the optional methods provided in the Internal Revenue Code applicant has elected to employ in computing the depreciation deduction for the purpose of determining its federal income tax payments, and whether applicant has used the same method or methods in calculating federal income taxes for the test period for rate fixing purposes."

PG&E uses the depreciation lives and methods provided in the Internal Revenue Code (IRC) to determine its depreciation deductions by vintage or by class of plant on its federal income tax returns. The specific lives and methods prudently selected by PG&E are intended to maximize depreciation deductions according to provisions in the IRC. Such depreciation lives and methods, in current use for tax return filing purposes, are also used for test period

**EXHIBIT B**

Affected Governmental Entities

## SERVICE OF NOTICE OF APPLICATION

In accordance with Rule 3.2(b), Applicant will mail a notice to the following, stating in general terms its proposed change in rates.

State of California

To the Attorney General and the Department of General Services.

State of California  
Office of Attorney General  
50 Fremont Street  
San Francisco, CA 94105

and

Department of General Services  
Office of Buildings & Grounds  
505 Van Ness Avenue, Room 2012  
San Francisco, CA 94102

Counties

To the County Counsel or District Attorney and the County Clerk in the following counties:

Alameda	Mariposa	Santa Barbara
Alpine	Mendocino	Santa Clara
Amador	Merced	Santa Cruz
Butte	Modoc	Shasta
Calaveras	Monterey	Sierra
Colusa	Napa	Siskiyou
Contra Costa	Nevada	Solano
El Dorado	Placer	Sonoma
Fresno	Plumas	Stanislaus
Glenn	Sacramento	Sutter
Humboldt	San Benito	Tehama
Kern	San Bernardino	Trinity
Kings	San Francisco	Tulare
Lake	San Joaquin	Tuolumne
Lassen	San Luis Obispo	Yolo
Madera	San Mateo	Yuba
Marin		

Municipal Corporations

To the City Attorney and the City Clerk of the following municipal corporations:

Alameda	Concord	Hercules
Albany	Corcoran	Hillsborough
Amador City	Corning	Hollister
American Canyon	Corte Madera	Hughson
Anderson	Cotati	Huron
Angels	Cupertino	Ione
Antioch	Daly City	Isleton
Arcata	Danville	Jackson
Arroyo Grande	Davis	Kerman
Arvin	Del Rey Oakes	King City
Atascadero	Dinuba	Kingsburg
Atherton	Dixon	Lafayette
Atwater	Dos Palos	Lakeport
Auburn	Dublin	Larkspur
Avenal	East Palo Alto	Lathrop
Bakersfield	El Cerrito	Lemoore
Barstow	Emeryville	Lincoln
Belmont	Escalon	Live Oak
Belvedere	Eureka	Livermore
Benicia	Fairfax	Livingston
Berkeley	Fairfield	Lodi
Biggs	Ferndale	Lompoc
Blue Lake	Firebaugh	Loomis
Brentwood	Folsom	Los Altos
Brisbane	Fort Bragg	Los Altos Hills
Buellton	Fortuna	Los Banos
Burlingame	Foster City	Los Gatos
Calistoga	Fowler	Madera
Campbell	Fremont	Manteca
Capitola	Fresno	Maricopa
Carmel	Galt	Marina
Ceres	Gilroy	Martinez
Chico	Gonzales	Marysville
Chowchilla	Grass Valley	McFarland
Citrus Heights	Greenfield	Mendota
Clayton	Gridley	Menlo Park
Clearlake	Grover Beach	Merced
Cloverdale	Guadalupe	Mill Valley
Clovis	Gustine	Millbrae
Coalinga	Half Moon Bay	Milpitas
Colfax	Hanford	Modesto
Colma	Hayward	Monte Sereno
Colusa	Healdsburg	Monterey

Municipal Corporations

To the City Attorney and the City Clerk of the following municipal corporations:

(continued)

Moraga	Saint Helena	South
Morgan Hill	Salinas	San Francisco
Morro Bay	San Anselmo	Stockton
Mountain View	San Bruno	Suisun City
Napa	San Carlos	Sunnyvale
Newark	San Francisco	Sutter Creek
Nevada City	San Joaquin	Taft
Newman	San Jose	Tehama
Novato	San Juan	Tiburon
Oakdale	Bautista	Tracy
Oakland	San Leandro	Trinidad
Orange Cove	San Luis Obispo	Turlock
Orinda	San Mateo	Ukiah
Orland	San Pablo	Union City
Oroville	San Rafael	Vacaville
Pacific Grove	San Ramon	Vallejo
Pacifica	Sand City	Victorville
Palo Alto	Sanger	Walnut Creek
Paradise	Santa Clara	Wasco
Parlier	Santa Cruz	Waterford
Paso Robles	Santa Maria	Watsonville
Patterson	Santa Rosa	West Sacramento
Petaluma	Saratoga	Wheatland
Piedmont	Sausalito	Williams
Pinole	Scotts Valley	Willits
Pismo Beach	Seaside	Willows
Pittsburg	Sebastopol	Windsor
Placerville	Selma	Winters
Pleasant Hill	Shafter	Woodland
Pleasanton	Shasta Lake	Woodside
Plymouth	Soledad	Yountville
Point Arena	Solvang	Yuba City
Portola Valley	Sonoma	
Red Bluff	Sonora	
Redding		
Redwood City		
Reedley		
Richmond		
Ridgecrest		
Rio Dell		
Rio Vista		
Ripon		
Riverbank		
Rocklin		
Rohnert Park		
Roseville		
Ross		
Sacramento		

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA

Application of Pacific Gas and Electric  
Company in its 2009 Nuclear  
Decommissioning Cost Triennial  
Proceeding

Application No. \_\_\_\_\_

U 39 E

**NOTICE OF AVAILABILITY OF PACIFIC GAS AND ELECTRIC COMPANY'S  
PREPARED TESTIMONY IN ITS 2009 NUCLEAR DECOMMISSIONING COST  
TRIENNIAL PROCEEDING**

To All Parties in PG&E's 2007 General Rate Case Phase 1, A. 05-12-002, and PG&E's 2005 Nuclear Decommissioning Cost Triennial Proceeding, A.05-11-009:

On April 3, 2009, Pacific Gas and Electric Company (PG&E) filed its application in its 2009 Nuclear Decommissioning Cost Triennial Proceeding with the California Public Utilities Commission (Commission). The purpose of this application is to provide a forum for the review of PG&E's updated nuclear decommissioning cost studies and ratepayer contribution analyses in support of requests to fully fund the nuclear decommissioning master trusts to the level needed to decommission PG&E's two nuclear plants, Diablo Canyon Power plant and Humboldt Bay Power Plant. The entire filing consists of approximately 250 pages. Pursuant to Rule 1.9(c) of the Commissions Rules of Practice and Procedure, PG&E will, upon request, provide a copy of the testimony in the above-described application. PG&E has all the foregoing materials available electronically, and would prefer to provide electronic documents to parties who request hard copy.

To expedite provision of the testimony, PG&E asks that requests be submitted in writing  
by email or facsimile transmission to:

Lauren Rohde  
Case Coordinator  
Operations Proceedings  
Telephone: (415) 973-8340  
Facsimile: (415) 973-3574  
E-Mail: [LDRi@pge.com](mailto:LDRi@pge.com)

Written requests may also be submitted to PG&E by U.S. Mail to Ms. Rohde at Pacific Gas and  
Electric Company, 77 Beale Street, Room 978C, B9A San Francisco, CA 94105.

Respectfully Submitted,

CRAIG M. BUCHSBAUM

By: \_\_\_\_\_/s/  
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Attorneys for  
PACIFIC GAS AND ELECTRIC COMPANY

April 3, 2009

CERTIFICATE OF SERVICE BY ELECTRONIC MAIL AND U.S. MAIL

I, the undersigned, state that I am a citizen of the United States and am employed in the City and County of San Francisco; that I am over the age of eighteen (18) years and not a party to the within cause; and that my business address is Pacific Gas and Electric Company (PG&E), Law Department B30A, 77 Beale Street, San Francisco, California 94105.

I am readily familiar with the business practice of Pacific Gas and Electric Company for collection and processing of correspondence for mailing with the United States Postal Service. In the ordinary course of business, correspondence is deposited with the United States Postal Service the same day it is submitted for mailing.

On **April 3, 2009**, I served in sealed envelopes by hand delivery true copies of:

***APPLICATION OF PACIFIC GAS AND ELECTRIC COMPANY IN ITS 2009 NUCLEAR DECOMMISSIONING COST TRIENNIAL PROCEEDING (with prepared testimony), and NOTICE OF AVAILABILITY OF PACIFIC GAS AND ELECTRIC COMPANY'S PREPARED TESTIMONY IN ITS 2009 NUCLEAR DECOMMISSIONING COST TRIENNIAL PROCEEDING***

on:

Karen Clopton  
Chief Administrative Law Judge  
California Public Utilities Commission  
505 Van Ness Avenue  
San Francisco, CA 94102

I also served on **April 3, 2009**, true copies of:

***APPLICATION OF PACIFIC GAS AND ELECTRIC COMPANY IN ITS 2009 NUCLEAR DECOMMISSIONING COST TRIENNIAL PROCEEDING (excluding prepared testimony); and NOTICE OF AVAILABILITY OF PACIFIC GAS AND ELECTRIC COMPANY'S PREPARED TESTIMONY IN ITS 2009 NUCLEAR DECOMMISSIONING COST TRIENNIAL PROCEEDING***

on:

All parties to the official service lists for **A05-12-002**, PG&E's 2007 General Rate Case Phase I Proceeding; and **A.05-11-009**, PG&E's 2005 Nuclear Decommissioning Cost Triennial Proceeding.

by electronic mail, or by placing it for collection and mailing, in the course of ordinary business practice, with other correspondence of Pacific Gas and Electric Company, enclosed in a sealed envelope, with postage fully prepaid, addressed to:

I certify and declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on **April 3, 2009**.

/s/  
\_\_\_\_\_  
Rene Anita Thomas

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