ATTACHMENT A

Tables

for

Internal Revenue Service

Revised Schedule of Ruling Amounts

ATTACHMENT A

PACIFIC GAS AND ELECTRIC COMPANY
TABLE 5-2
Nuclear Decommissioning Expense
Adopted Escalation Rates (percentage change)

Line No.	Year	PG&E Labor	Materials	Contract Labor	Burial Costs	Other	Weighted Average Escalation Rate	Line No.
		(a)	(b)	(c)	(d)	(e)		
	Weights	25.99%	32.17%	25.02%	10.18%	6.65%		
1	2002	0.00	0.00	0.00	0.00	0.00	0.00	1
2	2003	2.90	1.09	3.79	7.50	2.39	2.97	2
3	2004	3.00	1.30	3.77	7.50	2.34	3.06	3
4	2005	2.90	1.40	3.71	7.50	2.38	3.05	4
5	2006	3.10	1.50	3.75	7.50	2.51	3.16	5
6	2007	3.20	1.55	3.79	7.50	2.65	3.22	6
7	2008	3.30	1.62	3.89	7.50	2.74	3.30	7
8	2009	3.40	1.54	4.00	7.50	2.80	3.33	8
9	2010	3.60	1.57	4.09	7.50	2.85	3.42	9
10	2011	3.80	1.64	4.20	7.50	2.92	3.52	10
11	2012	4.00	1.58	4.26	7.50	2.96	3.57	11
12	2013	4.10	1.61	4.16	7.50	2.96	3.58	12
13	2014	4.40	1.65	4.12	7.50	3.00	3.67	13
14	2015	4.50	1.70	4.11	7.50	3.03	3.71	14
15	2016	4.70	1.77	4.14	7.50	3.10	3.79	15
16	2017	4.70	1.91	4.32	7.50	3.25	3.90	16
17	2018	4.70	2.07	4.54	7.50	3.51	4.02	17
18	2019	4.60	2.21	4.54	7.50	3.72	4.05	18
19	2020	4.70	2.38	4.89	7.50	3.97	4.24	19
20	2021	4.50	2.47	5.10	7.50	4.21	4.28	20
21	2022	4.60	2.59	5.26	7.50	4.38	4.40	21
22	2023	4.40	2.74	5.34	7.50	4.49	4.42	22
23	2024	3.62	1.66	3.91	7.50	2.88	3.41	23
24	2025	3.62	1.66	3.91	7.50	2.88	3.41	24
25	2026	3.62	1.66	3.91	7.50	2.88	3.41	25
26	2027	3.62	1.66	3.91	7.50	2.88	3.41	26
27	2028	3.62	1.66	3.91	7.50	2.88	3.41	27
28	2029	3.62	1.66	3.91	7.50	2.88	3.41	28
29	2030	3.62	1.66	3.91	7.50	2.88	3.41	29
30	2031	3.62	1.66	3.91	7.50	2.88	3.41	30
31	2032	3.62	1.66	3.91	7.50	2.88	3.41	31
32	2033	3.62	1.66	3.91	7.50	2.88	3.41	32
33	2034	3.62	1.66	3.91	7.50	2.88	3.41	33
34	2035	3.62	1.66	3.91	7.50	2.88	3.41	34
35	2036	3.62	1.66	3.91	7.50	2.88	3.41	35
36	2037	3.62	1.66	3.91	7.50	2.88	3.41	36
37	2038	3.62	1.66	3.91	7.50	2.88	3.41	37
38	2039	3.62	1.66	3.91	7.50	2.88	3.41	38
39	2040	3.62	1.66	3.91	7.50	2.88	3.41	39
40	2041	3.62	1.66	3.91	7.50	2.88	3.41	40
41								41
42				Simple average across all years			3.54	42
43								43
44								44

Notes:
(a) Forecast for PG&E labor provided by DRI/WEFA.
(b) Contract labor rates are based on the DRI/WEFA forecast of labor escalation rates for contract construction.
(c) Material rates are derived by taking a simple average of escalation rates of six industrial materials relevant to nuclear decommissioning activities. The forecasts for these indexes is provided by DRI/WEFA.
(d) Other is based on DRI/WEFA's forecast of the Consumer Price Index (CPI-U).
(e) The DRI/WEFA forecast extends to 2023. Escalation rates after 2023 are held constant at the the 2002-2023 average level forecast.
(f) Weights are based on relative expenditures as outlined in ORA testimony

PACIFIC GAS AND ELECTRIC COMPANY
Table 5-5
Humboldt Bay Power Plant, Unit 3
Nuclear Decommissioning Costs
Adopted Assumptions for Analysis

Line No.	Type of Assumption		
1	Proposed method of decommissioning		SAFSTOR/DECON IN 2006
2	Year in which substantial decommissioning costs first will be incurred		Three partial decommissioning projects in 1997-1999; dismantlement to begin in 2006.
3	Year in which substantial decommissioning will be substantially complete		2009
4	Total Cost of decommissioning ($2002)		$309,223,156
5	Total cost of decommissioning ($future nominal)		$357,792,135
6	For each year between 2 and 3 above, the annual cost of decommissioning ($future nominal)		see Table 5-6
7	After-tax annualized rate of return	Qualified Trust	Non-Qualified Trust
		2003 through 2004 - 6.34%	2003 through 2004 - 5.39%
		2005 - 6.05%	2005 - 5.11%
		2006 - 5.76%	2006 - 4.82%
		2007 - 5.47%	2007 - 4.54%
		2008 - 4.18%	2008 - 4.25%
		2009 through 2015 - 4.89%	2009 through 2015 - 3.97%
8	Period over which decommissioning costs will be included in cost of service		January 1, 2003 through December 31, 2005
9	Projected amount to be included in cost of service		$13,240,000
10	Date on which plant will no longer be included in rate base		N/A
11	Frequency of deposit in external fund		Variable
12	Projected fund balance on January 1, 2003		$187,116,765

PACIFIC GAS AND ELECTRIC COMPANY
TABLE 5-6
Humboldt Bay Power Plant Unit 3
Nuclear Decommissioning Costs

Adopted Cash Flow Analysis
Includes Construction of Dry Cask Storage Facility; Decommissioning to begin in 2006
(in Millions of Dollars)

Year	Qual Fund YE Bal Before +/-	Forecast AT ROR Q	Non-Qual YE Bal Before +/-	Forecast AT ROR NQ	Q + NQ YE Value of Assets Before +/-	Cashflows (at YE) 30%, 5.5%	Qualified W/drawal	Funds fr. NQ & Tax Savings	Non-Qual W/drawal	Corporate Tax Savings	Contrib. (at YE)	Qualified Contrib.	Non-Qual Contrib.*	NQ Trust First: Remaining Q Assets	Remaining NQ Assets	Remaining Assets
Liq Val at 12/31/2001	94.4	1.0669	85.7	1.0596										*Excess/Shortfall:* In 2002 $s		*0.0*
2002	100.7	1.0669	90.9	1.0596	191.6	7.5	0.0	7.5	4.5	3.1	0.00			100.7	86.4	187.1
2003	107.3	1.0652	91.3	1.0567	198.6	1.3	0.0	1.3	0.7	0.5	13.24	6.62	6.62	113.9	97.2	211.1
2004	120.7	1.0597	101.9	1.0489	222.6	29.2	1.2	29.2	17.3	11.9	13.24	6.62	6.62	126.2	91.2	217.4
2005	133.2	1.0555	95.3	1.0449	228.5	65.8	1.6	65.8	39.0	26.8	13.24	6.62	6.62	138.2	62.9	201.1
2006	145.4	1.0517	65.5	1.0416	210.9	78.1	1.8	78.1	46.3	31.8	0.00			143.5	19.3	162.8
2007	150.4	1.0482	20.0	1.0387	170.4	76.2	44.5	33.8	20.0	13.8	0.00			105.9	0.0	105.9
2008	110.7	1.0448	0.0	1.0361	110.7	74.2	76.6	0.0	0.0	0.0	0.00			34.1	0.0	34.1
2009	35.5	1.0416	0.0	1.0337	35.5	14.8	14.8	0.0	0.0	0.0	0.00			20.7	0.0	20.7
2010	21.6	1.0416	0.0	1.0337	21.6	3.7	3.7	0.0	0.0	0.0	0.00			17.9	0.0	17.9
2011	18.6	1.0416	0.0	1.0337	18.6	3.8	3.8	0.0	0.0	0.0	0.00			14.8	0.0	14.8
2012	15.4	1.0416	0.0	1.0337	15.4	4.0	4.0	0.0	0.0	0.0	0.00			11.4	0.0	11.4
2013	11.9	1.0416	0.0	1.0337	11.9	4.1	4.1	0.0	0.0	0.0	0.00			7.8	0.0	7.8
2014	8.1	1.0416	0.0	1.0337	8.1	4.3	4.3	0.0	0.0	0.0	0.00			3.8	0.0	3.8
2015	4.0	1.0416	0.0	1.0337	4.0	3.9	3.9	0.0	0.0	0.0	0.00			0.1	0.0	0.1
2016	0.1	1.0416	0.0	1.0337	0.1	0.0	0.0	0.0	0.0	0.0	0.00			0.1	0.0	0.1
2017	0.1	1.0416	0.0	1.0337	0.1	0.0	0.0	0.0	0.0	0.0	0.00			0.1	0.0	0.1
2018	0.1	1.0416	0.0	1.0337	0.1	0.0	0.0	0.0	0.0	0.0	0.00			0.1	0.0	0.1
2019	0.1	1.0416	0.0	1.0337	0.1	0.0	0.0	0.0	0.0	0.0	0.00			0.1	0.0	0.1
2020	0.1	1.0416	0.0	1.0337	0.1	0.0	0.0	0.0	0.0	0.0	0.00			0.1	0.0	0.1
2021	0.1	1.0416	0.0	1.0337	0.1	0.0	0.0	0.0	0.0	0.0	0.00			0.1	0.0	0.1
2022	0.1	1.0416	0.0	1.0337	0.1	0.0	0.0	0.0	0.0	0.0	0.00			0.1	0.0	0.1
2023	0.1	1.0416	0.0	1.0337	0.1	0.0	0.0	0.0	0.0	0.0	0.00			0.1	0.0	0.1
2024	0.1	1.0416	0.0	1.0337	0.1	0.0	0.0	0.0	0.0	0.0	0.00			0.1	0.0	0.1
2025	0.1	1.0416	0.0	1.0337	0.1	0.0	0.0	0.0	0.0	0.0	0.00			0.1	0.0	0.1
2026	0.1	1.0416	0.0	1.0337	0.1	0.0	0.0	0.0	0.0	0.0	0.00			0.1	0.0	0.1
2027	0.1	1.0416	0.0	1.0337	0.1	0.0	0.0	0.0	0.0	0.0	0.00			0.1	0.0	0.1
2028	0.1	1.0416	0.0	1.0337	0.1	0.0	0.0	0.0	0.0	0.0	0.00			0.1	0.0	0.1
2029	0.1	1.0416	0.0	1.0337	0.1	0.0	0.0	0.0	0.0	0.0	0.00			0.1	0.0	0.1
2030	0.1	1.0416	0.0	1.0337	0.1	0.0	0.0	0.0	0.0	0.0	0.00			0.1	0.0	0.1
2031	0.1	1.0416	0.0	1.0337	0.1	0.0	0.0	0.0	0.0	0.0	0.00			0.1	0.0	0.1
2032	0.2	1.0416	0.0	1.0337	0.2	0.0	0.0	0.0	0.0	0.0	0.00			0.2	0.0	0.2
2033	0.2	1.0416	0.0	1.0337	0.2	0.0	0.0	0.0	0.0	0.0	0.00			0.2	0.0	0.2
2034	0.2	1.0416	0.0	1.0337	0.2	0.0	0.0	0.0	0.0	0.0	0.00			0.2	0.0	0.2
2035	0.2	1.0416	0.0	1.0337	0.2	0.0	0.0	0.0	0.0	0.0	0.00			0.2	0.0	0.2
Total						371.0										

*To calculate the total revenue requirement, the non-qualified trust contribution must be multiplied by 1.69 to derive the revenue amount collected from ratepayers.

Note: Q=Qualified Fund, NQ=Non-Qualified Fund, AT ROR=After Tax Rate of Return
Before+/- = Before Adding or Subtracting Fund Return or Decommissioning Costs Incurred During that Period, YE=Year End

TABLE 8 - 1
Pacific Gas and Electric Company
Electric Department (CPUC Jurisdiction)
Results of Operations at Proposed Rates
Nuclear Decommissioning Services
Year 2003
(Thousands of Dollars)

Line No.	Description	Diablo Canyon Decommissioning	Humboldt Nuclear Decommissioning	Humboldt Nuclear SAFSTOR	Total	Line No.
		(A)	(B)	(C)	(I)	
	REVENUE:					
1	Revenue at Effective Rates	(0)	18,450	8,254	26,704	1
2	Less Non-General Revenue	0	0	0	0	2
3	General Rate Case Revenue	(0)	18,450	8,254	26,704	3
	OPERATING EXPENSES:					
4	Energy Costs	0	0	0	0	4
5	Other Production	0	0	6,119	6,119	5
6	Storage	0	0	0	0	6
7	Transmission	0	0	0	0	7
8	Distribution	0	0	0	0	8
9	Customer Accounts	0	0	0	0	9
10	Uncollectibles	(0)	62	28	90	10
11	Customer Services	0	0	0	0	11
12	Administrative and General	0	0	1,220	1,220	12
13	Franchise Requirements	(0)	117	52	169	13
14	Project Amortization	0	0	0	0	14
15	Wage Change Impacts	0	0	0	0	15
16	Other Price Change Impacts	0	0	0	0	16
17	Other Adjustments	0	0	0	0	17
18	Subtotal Expenses:	(0)	179	7,419	7,597	18
	TAXES:					
19	Superfund	0	0	0	0	19
20	Property	0	0	20	20	20
21	Payroll	0	0	453	453	21
22	Business	0	0	2	2	22
23	Other	0	0	0	0	23
24	State Corporation Franchise	(0)	1,033	6	1,039	24
25	Federal Income	(0)	4,090	11	4,102	25
26	Total Taxes	(0)	5,124	492	5,616	26
27	Depreciation	0	0	157	157	27
28	Fossil Decommissioning	0	0	0	0	28
29	Nuclear Decommissioning	0	13,229	0	13,229	29
30	Total Operating Expenses	(0)	18,531	8,068	26,599	30
31	Net for Return	(0)	(81)	186	105	31
32	Rate Base	0	(887)	2,038	1,150	32
	RATE OF RETURN:					
33	On Rate Base		9.12%	9.12%	9.12%	33
34	On Equity		11.22%	11.22%	11.22%	34

NOTES
Line 32 -- From Effects on Working Capital

(END OF ATTACHMENT A)