

EXHIBIT A

Table 17: Pacific Gas and Electric Company
Condensed Consolidated Statements of Income
(Unaudited)

(in millions)	Three Months Ended September 30,		Nine Months Ended September 30,	
	2005	2004	2005	2004
Operating Revenues				
Electric	\$ 2,107	\$ 2,042	\$ 5,546	\$ 5,902
Natural gas	697	581	2,424	2,198
Total operating revenues	2,804	2,623	7,970	8,100
Operating Expenses				
Cost of electricity	742	792	1,626	2,003
Cost of natural gas	326	239	1,293	1,096
Operating and maintenance	738	671	2,179	2,271
Recognition of regulatory assets	-	-	-	(4,900)
Depreciation, amortization and decommissioning	481	405	1,320	1,054
Reorganization professional fees and expenses	-	-	-	6
Total operating expenses	2,287	2,107	6,418	1,530
Operating Income	517	516	1,552	6,570
Reorganization interest income	-	-	-	8
Interest income	20	11	59	36
Interest expense	(138)	(141)	(416)	(512)
Other income (expense), net	(3)	14	9	43
Income Before Income Taxes	396	400	1,204	6,145
Income tax provision	148	152	457	2,410
Net Income	248	248	747	3,735
Preferred dividend requirement	4	4	12	17
Income Available for Common Stock	\$ 244	\$ 244	\$ 735	\$ 3,718

Source: PG&E Corporation's and Pacific Gas and Electric Company's Condensed Consolidated Financial Statements and Notes thereto included in PG&E Corporation's and Pacific Gas and Electric Company's Quarterly Report on Form 10-Q for the quarter ended September 30, 2005.

Table 18: Pacific Gas and Electric Company
Condensed Consolidated Balance Sheets

(in millions)	Balance At	
	September 30, 2005 (Unaudited)	December 31, 2004
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 856	\$ 783
Restricted cash	1,527	1,980
Accounts receivable:		
Customers (net of allowance for doubtful accounts of \$105 million in 2005 and \$93 million in 2004)	2,120	2,085
Related parties	2	2
Regulatory balancing accounts	483	1,021
Inventories:		
Gas stored underground and fuel oil	265	175
Materials and supplies	136	129
Prepaid expenses and other	239	43
Total current assets	<u>5,628</u>	<u>6,218</u>
Property, Plant and Equipment		
Electric	22,073	21,519
Gas	8,688	8,526
Construction work in progress	679	449
Total property, plant and equipment	<u>31,440</u>	<u>30,494</u>
Accumulated depreciation	<u>(11,894)</u>	<u>(11,507)</u>
Net property, plant and equipment	<u>19,546</u>	<u>18,987</u>
Other Noncurrent Assets		
Regulatory assets	6,000	6,526
Nuclear decommissioning funds	1,693	1,629
Other	865	942
Total other noncurrent assets	<u>8,558</u>	<u>9,097</u>
TOTAL ASSETS	<u><u>\$ 33,732</u></u>	<u><u>\$ 34,302</u></u>

Source: PG&E Corporation's and Pacific Gas and Electric Company's Condensed Consolidated Financial Statements and Notes thereto included in PG&E Corporation's and Pacific Gas and Electric Company's Quarterly Report on Form 10-Q for the quarter ended September 30, 2005.

Table 18 (continued): Pacific Gas and Electric Company
Condensed Consolidated Balance Sheets

(in millions, except share amounts)	Balance At	
	September 30, 2005 (Unaudited)	December 31, 2004
LIABILITIES AND SHAREHOLDERS EQUITY		
Current Liabilities		
Short term borrowings	\$ -	\$ 300
Long-term debt, classified as current	2	757
Rate reduction bonds, classified as current	290	290
Energy recovery bonds, classified as current	228	-
Accounts payable:		
Trade creditors	568	762
Disputed claims and customer refunds	1,841	2,142
Related parties	22	20
Regulatory balancing accounts	1,149	369
Other	401	337
Interest payable	395	461
Income taxes payable	179	102
Deferred income taxes	85	377
Other	1,068	869
Total current liabilities	6,228	6,786
Noncurrent Liabilities		
Long-term debt	6,696	7,043
Rate reduction bonds	366	580
Energy recovery bonds	1,583	-
Regulatory liabilities	3,935	4,035
Asset retirement obligations	1,370	1,301
Deferred income taxes	3,288	3,629
Deferred tax credits	116	121
Preferred stock with mandatory redemption provisions (redeemable, 6.30% and 6.57%, no shares outstanding)	-	122
Other	1,615	1,555
Total noncurrent liabilities	18,969	18,386
Commitments and Contingencies		
Shareholders Equity		
Preferred stock without mandatory redemption provisions:		
Nonredeemable, 5% to 6%, outstanding 5,784,825 shares	145	145
Redeemable, 4.36% to 5%, outstanding 4,534,958 shares in 2005 and 4.36% to 7.04%, outstanding 5,973,456 shares in 2004	113	149
Common stock, \$5 par value, authorized 800,000,000 shares, issued 299,291,477 shares	1,496	1,606
Common stock held by subsidiary, at cost, 19,481,213 shares	(475)	(475)
Additional paid-in capital	1,901	2,041
Reinvested earnings	5,360	5,667
Accumulated other comprehensive loss	(5)	(3)
Total shareholders equity	8,535	9,130
TOTAL LIABILITIES AND SHAREHOLDERS EQUITY	\$ 33,732	\$ 34,302

Source: PG&E Corporation's and Pacific Gas and Electric Company's Condensed Consolidated Financial Statements and Notes thereto included in PG&E Corporation's and Pacific Gas and Electric Company's Quarterly Report on Form 10-Q for the quarter ended September 30, 2005.

EXHIBIT B

PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF APRIL 1, 2006

RESIDENTIAL RATES

LINE NO.		4/1/06 RATES SUMMER	4/1/06 RATES WINTER	LINE NO.
1	SCHEDULE E-1			1
2	MINIMUM BILL (\$/MONTH)	\$4.50	\$4.50	2
3	ES UNIT DISCOUNT (\$/UNIT/MONTH)	\$3.22	\$3.22	3
4	ET UNIT DISCOUNT (\$/UNIT/MONTH)	\$11.54	\$11.54	4
5	ES/ET MINIMUM RATE LIMITER (\$/KWH)	\$0.04892	\$0.04892	5
6	ENERGY (\$/KWH)			6
7	TIER 1	\$0.11430	\$0.11430	7
8	TIER 2	\$0.12989	\$0.12989	8
9	TIER 3	\$0.22229	\$0.22229	9
10	TIER 4	\$0.30769	\$0.30769	10
11	TIER 5	\$0.35245	\$0.35245	11
12	SCHEDULE EL-1 (CARE)			12
13	MINIMUM BILL (\$/MONTH)	\$3.60	\$3.60	13
14	ENERGY (\$/KWH)			14
15	TIER 1	\$0.08316	\$0.08316	15
16	TIER 2	\$0.09563	\$0.09563	16
17	TIER 3	\$0.09563	\$0.09563	17
18	TIER 4	\$0.09563	\$0.09563	18
19	TIER 5	\$0.09563	\$0.09563	19
20	SCHEDULE E-3 RATE A			20
21	MINIMUM BILL (\$/MONTH)	\$4.50	\$4.50	21
22	METER CHARGE (\$/MONTH)	\$3.51	\$3.51	22
23	SUPER-PEAK ENERGY (\$/KWH)			23
24	TIER 1	\$0.67439	\$0.50997	24
25	TIER 2	\$0.67439	\$0.50997	25
26	TIER 3	\$0.76679	\$0.60237	26
27	TIER 4	\$0.85219	\$0.68777	27
28	TIER 5	\$0.89695	\$0.73253	28
29	ON-PEAK ENERGY (\$/KWH)			29
30	TIER 1	\$0.23096	\$0.31197	30
31	TIER 2	\$0.23096	\$0.31197	31
32	TIER 3	\$0.32336	\$0.40437	32
33	TIER 4	\$0.40876	\$0.48977	33
34	TIER 5	\$0.45352	\$0.53453	34
35	OFF-PEAK ENERGY (\$/KWH)			35
36	TIER 1	\$0.08039	\$0.10497	36
37	TIER 2	\$0.08039	\$0.10497	37
38	TIER 3	\$0.17279	\$0.19737	38
39	TIER 4	\$0.25819	\$0.28277	39
40	TIER 5	\$0.30295	\$0.32753	40
41	BASELINE DISCOUNT (\$/KWH)	\$0.01559	\$0.01559	41

PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF APRIL 1, 2006

RESIDENTIAL RATES

LINE NO.		4/1/06 RATES SUMMER	4/1/06 RATES WINTER	LINE NO.
1	SCHEDULE E-3 RATE B			1
2	MINIMUM BILL (\$/MONTH)	\$4.50	\$4.50	2
3	METER CHARGE (\$/MONTH)	\$3.51	\$3.51	3
4	SUPER-PEAK ENERGY (\$/KWH)			4
5	TIER 1	\$0.50249	\$0.66837	5
6	TIER 2	\$0.50249	\$0.66837	6
7	TIER 3	\$0.59489	\$0.76077	7
8	TIER 4	\$0.68029	\$0.84617	8
9	TIER 5	\$0.72505	\$0.89093	9
10	ON-PEAK ENERGY (\$/KWH)			10
11	TIER 1	\$0.21449	\$0.11937	11
12	TIER 2	\$0.21449	\$0.11937	12
13	TIER 3	\$0.30689	\$0.21177	13
14	TIER 4	\$0.39229	\$0.29717	14
15	TIER 5	\$0.43705	\$0.34193	15
16	OFF-PEAK ENERGY (\$/KWH)			16
17	TIER 1	\$0.11549	\$0.11487	17
18	TIER 2	\$0.11549	\$0.11487	18
19	TIER 3	\$0.20789	\$0.20727	19
20	TIER 4	\$0.29329	\$0.29267	20
21	TIER 5	\$0.33805	\$0.33743	21
22	BASELINE DISCOUNT (\$/KWH)	\$0.01559	\$0.01559	22
23	SCHEDULE E-3 CARE RATE A			23
24	MINIMUM BILL (\$/MONTH)	\$3.60	\$3.60	24
25	METER CHARGE (\$/MONTH)	\$2.81	\$2.81	25
26	SUPER-PEAK ENERGY (\$/KWH)	\$0.53116	\$0.39963	26
27	ON-PEAK ENERGY (\$/KWH)	\$0.17642	\$0.24123	27
28	OFF-PEAK ENERGY (\$/KWH)	\$0.05596	\$0.07563	28
29	BASELINE DISCOUNT (\$/KWH)	\$0.01247	\$0.01247	29
30	SCHEDULE E-3 CARE RATE B			30
31	MINIMUM BILL (\$/MONTH)	\$3.60	\$3.60	31
32	METER CHARGE (\$/MONTH)	\$2.81	\$2.81	32
33	SUPER-PEAK ENERGY (\$/KWH)	\$0.39364	\$0.52635	33
34	ON-PEAK ENERGY (\$/KWH)	\$0.16324	\$0.08715	34
35	OFF-PEAK ENERGY (\$/KWH)	\$0.08404	\$0.08355	35
36	BASELINE DISCOUNT (\$/KWH)	\$0.01247	\$0.01247	36

PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF APRIL 1, 2006

RESIDENTIAL RATES

LINE NO.		4/1/06 RATES SUMMER	4/1/06 RATES WINTER	LINE NO.
1	SCHEDULE E-7			1
2	MINIMUM BILL (\$/MONTH)	\$4.50	\$4.50	2
3	E-7 METER CHARGE (\$/MONTH)	\$3.51	\$3.51	3
4	RATE W METER CHARGE (\$/MONTH)	\$1.17	\$1.17	4
5	ON-PEAK ENERGY (\$/KWH)			5
6	TIER 1	\$0.29372	\$0.11472	6
7	TIER 2	\$0.29372	\$0.11472	7
8	TIER 3	\$0.38612	\$0.20712	8
9	TIER 4	\$0.47152	\$0.29252	9
10	TIER 5	\$0.51628	\$0.33728	10
11	OFF-PEAK ENERGY (\$/KWH)			11
12	TIER 1	\$0.08664	\$0.08966	12
13	TIER 2	\$0.08664	\$0.08966	13
14	TIER 3	\$0.17904	\$0.18206	14
15	TIER 4	\$0.26444	\$0.26746	15
16	TIER 5	\$0.30920	\$0.31222	16
17	BASELINE DISCOUNT (\$/KWH)	\$0.01559	\$0.01559	17
18	SCHEDULE EL-7			18
19	MINIMUM BILL (\$/MONTH)	\$4.50	\$4.50	19
20	EL-7 METER CHARGE (\$/MONTH)	\$0.00	\$0.00	20
21	ENERGY (\$/KWH)			21
22	ON-PEAK	\$0.28372	\$0.10472	22
23	OFF-PEAK	\$0.07664	\$0.07966	23
24	BASELINE DISCOUNT (\$/KWH)	\$0.01559	\$0.01559	24
25	SCHEDULE E-8			25
26	CUSTOMER CHARGE (\$/MONTH)	\$12.53	\$12.53	26
27	ENERGY (\$/KWH)			27
28	TIER 1	\$0.11815	\$0.07577	28
29	TIER 2	\$0.11815	\$0.07577	29
30	TIER 3	\$0.21055	\$0.16817	30
31	TIER 4	\$0.29595	\$0.25357	31
32	TIER 5	\$0.34071	\$0.29833	32
33	SCHEDULE EL-8 (CARE)			33
34	CUSTOMER CHARGE (\$/MONTH)	\$10.02	\$10.02	34
35	ENERGY CHARGE (\$/KWH)	\$0.08624	\$0.05234	35

PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF APRIL 1, 2006

RESIDENTIAL RATES

LINE NO.		4/1/06 RATES SUMMER	4/1/06 RATES WINTER	LINE NO.
1	SCHEDULE E-A7			1
2	MINIMUM BILL (\$/MONTH)	\$4.50	\$4.50	2
3	E-A7 METER CHARGE (\$/MONTH)	\$3.51	\$3.51	3
4	RATE Y METER CHARGE (\$/MONTH)	\$1.17	\$1.17	4
5	ON-PEAK ENERGY (\$/KWH)			5
6	TIER 1	\$0.32260	\$0.11393	6
7	TIER 2	\$0.32260	\$0.11393	7
8	TIER 3	\$0.41500	\$0.20633	8
9	TIER 4	\$0.50040	\$0.29173	9
10	TIER 5	\$0.54516	\$0.33649	10
11	OFF-PEAK ENERGY (\$/KWH)			11
12	TIER 1	\$0.08248	\$0.08974	12
13	TIER 2	\$0.08248	\$0.08974	13
14	TIER 3	\$0.17488	\$0.18214	14
15	TIER 4	\$0.26028	\$0.26754	15
16	TIER 5	\$0.30504	\$0.31230	16
17	BASELINE DISCOUNT (\$/KWH)	\$0.01559	\$0.01559	17
18	SCHEDULE EL-A7			18
19	MINIMUM BILL (\$/MONTH)	\$4.50	\$4.50	19
20	EL-A7 METER CHARGE (\$/MONTH)	\$0.00	\$0.00	20
21	ON-PEAK ENERGY (\$/KWH)	\$0.31260	\$0.10393	21
22	OFF-PEAK ENERGY (\$/KWH)	\$0.07248	\$0.07974	22
23	BASELINE DISCOUNT (\$/KWH)	\$0.01559	\$0.01559	23
24	SCHEDULE E-9: RATE A			24
25	MINIMUM BILL (\$/MONTH)	\$4.50	\$4.50	25
26	E-9 METER CHARGE (\$/MONTH)	\$6.66	\$6.66	26
27	ON-PEAK ENERGY (\$/KWH)			27
28	TIER 1	\$0.28368		28
29	TIER 2	\$0.28368		29
30	TIER 3	\$0.37608		30
31	TIER 4	\$0.46148		31
32	TIER 5	\$0.50624		32
33	PART-PEAK ENERGY (\$/KWH)			33
34	TIER 1	\$0.10395	\$0.10383	34
35	TIER 2	\$0.10395	\$0.10383	35
36	TIER 3	\$0.19635	\$0.19623	36
37	TIER 4	\$0.28175	\$0.28163	37
38	TIER 5	\$0.32651	\$0.32639	38
39	OFF-PEAK ENERGY (\$/KWH)			39
40	TIER 1	\$0.04965	\$0.05795	40
41	TIER 2	\$0.04965	\$0.05795	41
42	TIER 3	\$0.14205	\$0.15035	42
43	TIER 4	\$0.22745	\$0.23575	43
44	TIER 5	\$0.27221	\$0.28051	44
45	BASELINE DISCOUNT (\$/KWH)	\$0.01559	\$0.01559	45

PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF APRIL 1, 2006

RESIDENTIAL RATES

LINE NO.		4/1/06 RATES SUMMER	4/1/06 RATES WINTER	LINE NO.
1	SCHEDULE E-9: RATE B			1
2	MINIMUM BILL (\$/MONTH)	\$4.50	\$4.50	2
3	E-9 METER CHARGE (\$/MONTH)	\$6.66	\$6.66	3
4	ON-PEAK ENERGY (\$/KWH)			4
5	TIER 1	\$0.27967		5
6	TIER 2	\$0.27967		6
7	TIER 3	\$0.37207		7
8	TIER 4	\$0.45747		8
9	TIER 5	\$0.50223		9
10	PART-PEAK ENERGY (\$/KWH)			10
11	TIER 1	\$0.09994	\$0.10027	11
12	TIER 2	\$0.09994	\$0.10027	12
13	TIER 3	\$0.19234	\$0.19267	13
14	TIER 4	\$0.27774	\$0.27807	14
15	TIER 5	\$0.32250	\$0.32283	15
16	OFF-PEAK ENERGY (\$/KWH)			16
17	TIER 1	\$0.05616	\$0.06378	17
18	TIER 2	\$0.05616	\$0.06378	18
19	TIER 3	\$0.14856	\$0.15618	19
20	TIER 4	\$0.23396	\$0.24158	20
21	TIER 5	\$0.27872	\$0.28634	21
22	BASELINE DISCOUNT (\$/KWH)	\$0.01559	\$0.01559	22

PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF APRIL 1, 2006

SMALL L&P RATES

LINE NO.		4/1/06 RATES SUMMER	4/1/06 RATES WINTER	LINE NO.
1	SCHEDULE A-1			1
2	CUSTOMER CHARGE: SINGLE-PHASE (\$/MO.)	\$8.10	\$8.10	2
3	CUSTOMER CHARGE: POLYPHASE (\$/MO.)	\$12.00	\$12.00	3
4	ENERGY (\$/KWH)	\$0.17917	\$0.13088	4
5	SCHEDULE A-6			5
6	CUSTOMER CHARGE: SINGLE-PHASE (\$/MO.)	\$8.10	\$8.10	6
7	CUSTOMER CHARGE: POLYPHASE (\$/MO.)	\$12.00	\$12.00	7
8	METER CHARGE (\$/MONTH)	\$6.12	\$6.12	8
9	METER CHARGE - RATE W (\$/MONTH)	\$1.80	\$1.80	9
10	METER CHARGE - RATE X (\$/MONTH)	\$6.12	\$6.12	10
11	ENERGY (\$/KWH)			11
12	ON-PEAK	\$0.31125		12
13	PART-PEAK	\$0.15397	\$0.13592	13
14	OFF-PEAK ENERGY	\$0.09221	\$0.10081	14
15	SCHEDULE A-15			15
16	CUSTOMER CHARGE (\$/MONTH)	\$8.10	\$8.10	16
17	FACILITY CHARGE (\$/MONTH)	\$15.00	\$15.00	17
18	ENERGY (\$/KWH)	\$0.17428	\$0.12599	18
19	SCHEDULE TC-1			19
20	CUSTOMER CHARGE (\$/MONTH)	\$8.10	\$8.10	20
21	ENERGY (\$/KWH)	\$0.14192	\$0.14192	21

PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF APRIL 1, 2006

MEDIUM L&P RATES

LINE NO.		4/1/06 RATES SUMMER	4/1/06 RATES WINTER	LINE NO.
1	SCHEDULE A-10			1
2	CUSTOMER CHARGE (\$/MONTH)	\$90.34	\$90.34	2
3	MAXIMUM DEMAND CHARGE (\$/KWH/MO)			3
4	SECONDARY VOLTAGE	\$10.93	\$5.78	4
5	PRIMARY VOLTAGE	\$10.35	\$5.29	5
6	TRANSMISSION VOLTAGE	\$7.45	\$3.51	6
7	FTA ENERGY CHARGE (\$/KWH)			7
8	SECONDARY VOLTAGE	\$0.13265	\$0.10294	8
9	PRIMARY VOLTAGE	\$0.13313	\$0.10260	9
10	TRANSMISSION VOLTAGE	\$0.12604	\$0.09901	10
11	NON-FTA ENERGY CHARGE (\$/KWH)			11
12	SECONDARY VOLTAGE	\$0.12776	\$0.09805	12
13	PRIMARY VOLTAGE	\$0.12824	\$0.09771	13
14	TRANSMISSION VOLTAGE	\$0.12115	\$0.09412	14
15	SCHEDULE A-10 TOU			15
16	CUSTOMER CHARGE (\$/MONTH)	\$90.34	\$90.34	16
17	MAXIMUM DEMAND CHARGE (\$/KWH/MO)			17
18	SECONDARY VOLTAGE	\$10.93	\$5.78	18
19	PRIMARY VOLTAGE	\$10.35	\$5.29	19
20	TRANSMISSION VOLTAGE	\$7.45	\$3.51	20
21	FTA ENERGY CHARGE (\$/KWH)			21
22	SECONDARY			22
23	ON PEAK	\$0.15155		23
24	PARTIAL PEAK	\$0.14040	\$0.11129	24
25	OFF-PEAK	\$0.11752	\$0.09467	25
26	PRIMARY			26
27	ON PEAK	\$0.15147		27
28	PARTIAL PEAK	\$0.14142	\$0.11042	28
29	OFF-PEAK	\$0.11804	\$0.09485	29
30	TRANSMISSION			30
31	ON PEAK	\$0.14522		31
32	PARTIAL PEAK	\$0.13469	\$0.10725	32
33	OFF-PEAK	\$0.11027	\$0.09085	33
34	NON-FTA ENERGY CHARGE (\$/KWH)			34
35	SECONDARY			35
36	ON PEAK	\$0.14666		36
37	PARTIAL PEAK	\$0.13551	\$0.10640	37
38	OFF-PEAK	\$0.11263	\$0.08978	38
39	PRIMARY			39
40	ON PEAK	\$0.14658		40
41	PARTIAL PEAK	\$0.13653	\$0.10553	41
42	OFF-PEAK	\$0.11315	\$0.08996	42
43	TRANSMISSION			43
44	ON PEAK	\$0.14033		44
45	PARTIAL PEAK	\$0.12980	\$0.10236	45
46	OFF-PEAK	\$0.10538	\$0.08596	46

PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF APRIL 1, 2006

E-19 FIRM RATES

LINE NO.		4/1/06 RATES SUMMER	4/1/06 RATES WINTER	LINE NO.
1	SCHEDULE E-19 T FIRM			1
2	CUSTOMER CHARGE > 500 KW (\$/MONTH)	\$1,008.91	\$1,008.91	2
3	CUSTOMER CHARGE < 500 KW (\$/MONTH)	\$90.34	\$90.34	3
4	TOU METER CHARGE - RATES V & X (\$/MONTH)	\$5.40	\$5.40	4
5	TOU METER CHARGE - RATE W (\$/MONTH)	\$1.08	\$1.08	5
6	DEMAND CHARGE (\$/KWH/MONTH)			6
7	ON-PEAK	\$10.46		7
8	PARTIAL PEAK	\$2.42	\$0.00	8
9	MAXIMUM	\$3.77	\$3.77	9
10	FTA ENERGY CHARGE (\$/KWH)			10
11	ON-PEAK	\$0.10796		11
12	PARTIAL-PEAK	\$0.09883	\$0.09500	12
13	OFF-PEAK	\$0.07766	\$0.08078	13
14	NON-FTA ENERGY CHARGE (\$/KWH)			14
15	ENERGY CHARGE (\$/KWH)			15
16	ON-PEAK	\$0.10307		16
17	PARTIAL-PEAK	\$0.09394	\$0.09011	17
18	OFF-PEAK	\$0.07277	\$0.07589	18
19	ON-PEAK RATE LIMIT (\$/KWH)	\$0.58676		19
20	SCHEDULE E-19 P FIRM			20
21	CUSTOMER CHARGE > 500 KW (\$/MONTH)	\$400.00	\$400.00	21
22	CUSTOMER CHARGE < 500 KW (\$/MONTH)	\$90.34	\$90.34	22
23	TOU METER CHARGE - RATES V & X (\$/MONTH)	\$5.40	\$5.40	23
24	TOU METER CHARGE - RATE W (\$/MONTH)	\$1.08	\$1.08	24
25	DEMAND CHARGE (\$/KWH/MONTH)			25
26	ON-PEAK	\$10.31		26
27	PARTIAL PEAK	\$2.36	\$0.73	27
28	MAXIMUM	\$5.25	\$5.25	28
29	FTA ENERGY CHARGE (\$/KWH)			29
30	ON-PEAK	\$0.13793		30
31	PARTIAL-PEAK	\$0.10545	\$0.09614	31
32	OFF-PEAK	\$0.07806	\$0.08124	32
33	NON-FTA ENERGY CHARGE (\$/KWH)			33
34	ENERGY CHARGE (\$/KWH)			34
35	ON-PEAK	\$0.13304		35
36	PARTIAL-PEAK	\$0.10056	\$0.09125	36
37	OFF-PEAK	\$0.07317	\$0.07635	37
38	AVERAGE RATE LIMIT (\$/KWH)	\$0.14043		38
39	ON-PEAK RATE LIMIT (\$/KWH)	\$0.84937		39

PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF APRIL 1, 2006

E-19 FIRM RATES

LINE NO.		4/1/06 RATES SUMMER	4/1/06 RATES WINTER	LINE NO.
1	SCHEDULE E-19 S FIRM			1
2	CUSTOMER CHARGE > 500 KW (\$/MONTH)	\$275.00	\$275.00	2
3	CUSTOMER CHARGE < 500 KW (\$/MONTH)	\$90.34	\$90.34	3
4	TOU METER CHARGE - RATES V & X (\$/MONTH)	\$5.40	\$5.40	4
5	TOU METER CHARGE - RATE W (\$/MONTH)	\$1.08	\$1.08	5
6	DEMAND CHARGE (\$/KWMONTH)			6
7	ON-PEAK	\$14.55		7
8	PARTIAL PEAK	\$3.46	\$1.78	8
9	MAXIMUM	\$7.13	\$7.13	9
10	FTA ENERGY CHARGE (\$/KWH)			10
11	ON-PEAK	\$0.14659		11
12	PARTIAL-PEAK	\$0.10900	\$0.10068	12
13	OFF-PEAK	\$0.07989	\$0.08333	13
14	NON-FTA ENERGY CHARGE (\$/KWH)			14
15	ENERGY CHARGE (\$/KWH)			15
16	ON-PEAK	\$0.14170		16
17	PARTIAL-PEAK	\$0.10411	\$0.09579	17
18	OFF-PEAK	\$0.07500	\$0.07844	18
19	AVERAGE RATE LIMIT (\$/KWH)	\$0.14043		19
20	ON-PEAK RATE LIMIT (\$/KWH)	\$0.97773		20

PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF APRIL 1, 2006

E-19 NONFIRM RATES

LINE NO.		4/1/06 RATES SUMMER	4/1/06 RATES WINTER	LINE NO.
1	SCHEDULE E-19 T NONFIRM			1
2	CUSTOMER CHARGE (\$/MONTH)	\$1,008.91	\$1,008.91	2
3	CURTAILABLE METER CHARGE(\$/MONTH)	\$190.00	\$190.00	3
4	INTERRUPTIBLE METER CHARGE (\$/MONTH)	\$200.00	\$200.00	4
5	DEMAND CHARGE (\$/KWMONTH)			5
6	ON-PEAK	\$2.96		6
7	PARTIAL PEAK	\$1.92	(\$0.50)	7
8	MAXIMUM	\$3.77	\$3.77	8
9	ENERGY CHARGE (\$/KWH)			9
10	ON-PEAK	\$0.09060		10
11	PARTIAL-PEAK	\$0.09262	\$0.08879	11
12	OFF-PEAK	\$0.07145	\$0.07457	12
13	UFR CREDIT (\$/KWH)	\$0.00091	\$0.00091	13
14	NONCOMPLIANCE PENALTY (\$/KWH/EVENT)	\$8.40/\$4.20	\$8.40/\$4.20	14
15	SCHEDULE E-19 P NONFIRM			15
16	CUSTOMER CHARGE (\$/MONTH)	\$400.00	\$400.00	16
17	CURTAILABLE METER CHARGE(\$/MONTH)	\$190.00	\$190.00	17
18	INTERRUPTIBLE METER CHARGE (\$/MONTH)	\$200.00	\$200.00	18
19	DEMAND CHARGE (\$/KWMONTH)			19
20	ON-PEAK	\$2.81		20
21	PARTIAL PEAK	\$1.86	\$0.23	21
22	MAXIMUM	\$5.25	\$5.25	22
23	ENERGY CHARGE (\$/KWH)			23
24	ON-PEAK	\$0.12057		24
25	PARTIAL-PEAK	\$0.09924	\$0.08993	25
26	OFF-PEAK	\$0.07185	\$0.07503	26
27	UFR CREDIT (\$/KWH)	\$0.00091	\$0.00091	27
28	NONCOMPLIANCE PENALTY (\$/KWH/EVENT)	\$8.40/\$4.20	\$8.40/\$4.20	28
29	SCHEDULE E-19 S NONFIRM			29
30	CUSTOMER CHARGE (\$/MONTH)	\$275.00	\$275.00	30
31	CURTAILABLE METER CHARGE(\$/MONTH)	\$190.00	\$190.00	31
32	INTERRUPTIBLE METER CHARGE (\$/MONTH)	\$200.00	\$200.00	32
33	DEMAND CHARGE (\$/KWMONTH)			33
34	ON-PEAK	\$7.05		34
35	PARTIAL PEAK	\$2.96	\$1.28	35
36	MAXIMUM	\$7.13	\$7.13	36
37	ENERGY CHARGE (\$/KWH)			37
38	ON-PEAK	\$0.12923		38
39	PARTIAL-PEAK	\$0.10279	\$0.09447	39
40	OFF-PEAK	\$0.07368	\$0.07712	40
41	UFR CREDIT (\$/KWH)	\$0.00091	\$0.00091	41
42	NONCOMPLIANCE PENALTY (\$/KWH/EVENT)	\$8.40/\$4.20	\$8.40/\$4.20	42

PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF APRIL 1, 2006

E-20 FIRM RATES

LINE NO.		4/1/06 RATES SUMMER	4/1/06 RATES WINTER	LINE NO.
1	SCHEDULE E-20 T FIRM			1
2	CUSTOMER CHARGE (\$/MONTH)-FIRM	\$1,008.91	\$1,008.91	2
3	DEMAND CHARGE (\$/KW/MONTH)			3
4	ON-PEAK	\$9.47		4
5	PARTIAL PEAK	\$2.06	\$0.00	5
6	MAXIMUM	\$3.76	\$3.76	6
7	ENERGY CHARGE (\$/KWH)			7
8	ON-PEAK	\$0.08436		8
9	PARTIAL-PEAK	\$0.07699	\$0.07391	9
10	OFF-PEAK	\$0.05991	\$0.06243	10
11	ON-PEAK RATE LIMIT (\$/KWH)	\$0.55750		11
12	SCHEDULE E-20 P FIRM			12
13	CUSTOMER CHARGE (\$/MONTH)	\$800.00	\$800.00	13
14	DEMAND CHARGE (\$/KW/MONTH)			14
15	ON-PEAK	\$11.54		15
16	PARTIAL PEAK	\$2.64	\$0.77	16
17	MAXIMUM	\$5.55	\$5.55	17
18	ENERGY CHARGE (\$/KWH)			18
19	ON-PEAK	\$0.12584		19
20	PARTIAL-PEAK	\$0.09468	\$0.08575	20
21	OFF-PEAK	\$0.06880	\$0.07177	21
22	AVERAGE RATE LIMIT (\$/KWH)	\$0.13995		22
23	ON-PEAK RATE LIMIT (\$/KWH)	\$0.84876		23
24	SCHEDULE E-20 S FIRM			24
25	CUSTOMER CHARGE (\$/MONTH)	\$600.00	\$600.00	25
26	DEMAND CHARGE (\$/KW/MONTH)			26
27	ON-PEAK	\$14.76		27
28	PARTIAL PEAK	\$3.33	\$1.98	28
29	MAXIMUM	\$7.69	\$7.69	29
30	ENERGY CHARGE (\$/KWH)			30
31	ON-PEAK	\$0.13347		31
32	PARTIAL-PEAK	\$0.09774	\$0.09004	32
33	OFF-PEAK	\$0.07040	\$0.07369	33
34	AVERAGE RATE LIMIT (\$/KWH)	\$0.13995		34
35	ON-PEAK RATE LIMIT (\$/KWH)	\$0.97708		35

PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF APRIL 1, 2006

E-20 NONFIRM RATES

LINE NO.		4/1/06 RATES SUMMER	4/1/06 RATES WINTER	LINE NO.
1	SCHEDULE E-20 T NONFIRM			1
2	CUSTOMER CHARGE (\$/MONTH)	\$1,008.91	\$1,008.91	2
3	CURTAILABLE METER CHARGE(\$/MONTH)	\$190.00	\$190.00	3
4	INTERRUPTIBLE METER CHARGE (\$/MONTH)	\$200.00	\$200.00	4
5	DEMAND CHARGE (\$/KW/MONTH)			5
6	ON-PEAK	\$1.97		6
7	PARTIAL PEAK	\$1.56	(\$0.50)	7
8	MAXIMUM	\$3.76	\$3.76	8
9	ENERGY CHARGE (\$/KWH)			9
10	ON-PEAK	\$0.07189		10
11	PARTIAL-PEAK	\$0.07567	\$0.07259	11
12	OFF-PEAK	\$0.05859	\$0.06111	12
13	UFR CREDIT (\$/KWH)	\$0.00091	\$0.00091	13
14	NONCOMPLIANCE PENALTY (\$/KWH/EVENT)	\$8.40/\$4.20	\$8.40/\$4.20	14
15	SCHEDULE E-20 P NONFIRM			15
16	CUSTOMER CHARGE (\$/MONTH)	\$800.00	\$800.00	16
17	CURTAILABLE METER CHARGE(\$/MONTH)	\$190.00	\$190.00	17
18	INTERRUPTIBLE METER CHARGE (\$/MONTH)	\$200.00	\$200.00	18
19	DEMAND CHARGE (\$/KW/MONTH)			19
20	ON-PEAK	\$4.04		20
21	PARTIAL PEAK	\$2.14	\$0.27	21
22	MAXIMUM	\$5.55	\$5.55	22
23	ENERGY CHARGE (\$/KWH)			23
24	ON-PEAK	\$0.11337		24
25	PARTIAL-PEAK	\$0.09336	\$0.08443	25
26	OFF-PEAK	\$0.06748	\$0.07045	26
27	UFR CREDIT (\$/KWH)	\$0.00091	\$0.00091	27
28	NONCOMPLIANCE PENALTY (\$/KWH/EVENT)	\$8.40/\$4.20	\$8.40/\$4.20	28
29	SCHEDULE E-20 S NONFIRM			29
30	CUSTOMER CHARGE (\$/MONTH)	\$600.00	\$600.00	30
31	CURTAILABLE METER CHARGE(\$/MONTH)	\$190.00	\$190.00	31
32	INTERRUPTIBLE METER CHARGE (\$/MONTH)	\$200.00	\$200.00	32
33	DEMAND CHARGE (\$/KW/MONTH)			33
34	ON-PEAK	\$7.26		34
35	PARTIAL PEAK	\$2.83	\$1.48	35
36	MAXIMUM	\$7.69	\$7.69	36
37	ENERGY CHARGE (\$/KWH)			37
38	ON-PEAK	\$0.12100		38
39	PARTIAL-PEAK	\$0.09642	\$0.08872	39
40	OFF-PEAK	\$0.06908	\$0.07237	40
41	UFR CREDIT (\$/KWH)	\$0.00091	\$0.00091	41
42	NONCOMPLIANCE PENALTY (\$/KWH/EVENT)	\$8.40/\$4.20	\$8.40/\$4.20	42

PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF APRIL 1, 2006

LARGE L&P RATES
E-25

LINE NO.		4/1/06 RATES SUMMER	4/1/06 RATES WINTER	LINE NO.
1	SCHEDULE E-25T			1
2	CUSTOMER CHARGE (\$/MONTH)	\$1,008.91	\$1,008.91	2
3	DEMAND CHARGE (\$/KWH/MONTH)			3
4	ON-PEAK	\$10.46		4
5	PARTIAL PEAK	\$2.42	\$0.00	5
6	MAXIMUM	\$3.77	\$3.77	6
7	ENERGY CHARGE (\$/KWH)			7
8	ON-PEAK	\$0.10763		8
9	PARTIAL-PEAK	\$0.09394	\$0.09011	9
10	OFF-PEAK	\$0.07277	\$0.07589	10
11	ON-PEAK RATE LIMIT (\$/KWH)	\$0.58676		11
12	SCHEDULE E-25P			12
13	CUSTOMER CHARGE (\$/MONTH)	\$400.00	\$400.00	13
14	DEMAND CHARGE (\$/KWH/MONTH)			14
15	ON-PEAK	\$10.31		15
16	PARTIAL PEAK	\$2.36	\$0.73	16
17	MAXIMUM	\$5.25	\$5.25	17
18	ENERGY CHARGE (\$/KWH)			18
19	ON-PEAK	\$0.14928		19
20	PARTIAL-PEAK	\$0.10056	\$0.09125	20
21	OFF-PEAK	\$0.07317	\$0.07635	21
22	AVERAGE RATE LIMIT (\$/KWH)	\$0.14043		22
23	ON-PEAK RATE LIMIT (\$/KWH)	\$0.84937		23
24	SCHEDULE E-25S			24
25	CUSTOMER CHARGE (\$/MONTH)	\$275.00	\$275.00	25
26	DEMAND CHARGE (\$/KWH/MONTH)			26
27	ON-PEAK	\$14.55		27
28	PARTIAL PEAK	\$3.46	\$1.78	28
29	MAXIMUM	\$7.13	\$7.13	29
30	ENERGY CHARGE (\$/KWH)			30
31	ON-PEAK	\$0.16050		31
32	PARTIAL-PEAK	\$0.10411	\$0.09579	32
33	OFF-PEAK	\$0.07500	\$0.07844	33
34	AVERAGE RATE LIMIT (\$/KWH)	\$0.14043		34
35	ON-PEAK RATE LIMIT (\$/KWH)	\$0.97773		35

PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF APRIL 1, 2006

OIL AND GAS EXTRACTION RATES

LINE NO.		4/1/06 RATES SUMMER	4/1/06 RATES WINTER	LINE NO.
1	SCHEDULE E-36			1
2	CUSTOMER CHARGE	\$16.00	\$16.00	2
3	ENERGY (\$/KWH)	\$0.10935	\$0.08932	3
4	SCHEDULE E-37			4
5	CUSTOMER CHARGE (\$/MONTH)	\$16.00	\$16.00	5
6	TOU METER CHARGE - RATE W (\$/MONTH)	\$1.20	\$1.20	6
7	TOU METER CHARGE - RATE X (\$/MONTH)	\$6.00	\$6.00	7
8	ON PEAK DEMAND CHARGE (\$/KW/MO)	\$3.25		8
9	MAXIMUM DEMAND CHARGE (\$/KW/MO)			9
10	SECONDARY VOLTAGE	\$9.81	\$8.11	10
11	PRIMARY VOLTAGE DISCOUNT	\$1.41	\$1.20	11
12	TRANSMISSION VOLTAGE DISCOUNT	\$7.27	\$5.99	12
13	ENERGY (\$/KWH)			13
14	ON-PEAK	\$0.15916		14
15	PART-PEAK		\$0.05917	15
16	OFF-PEAK	\$0.05323	\$0.04928	16

PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF APRIL 1, 2006

STANDBY RATES

LINE NO.		4/1/06 RATES SUMMER	4/1/06 RATES WINTER	LINE NO.
1	SCHEDULE S - TRANSMISSION			1
2	CONTRACT CAPACITY CHARGE (\$/KW/MO.)	\$0.77	\$0.77	2
3	EFFECTIVE RESERVATION CHARGE (\$/KW/MO.)	\$0.65	\$0.65	3
4	ENERGY (\$/KWH)			4
5	ON-PEAK	\$0.10188		5
6	PART-PEAK	\$0.09445	\$0.09134	6
7	OFF-PEAK	\$0.07723	\$0.07977	7
8	SCHEDULE S - PRIMARY			8
9	CONTRACT CAPACITY CHARGE (\$/KW/MO.)	\$1.58	\$1.58	9
10	EFFECTIVE RESERVATION CHARGE (\$/KW/MO.)	\$1.34	\$1.34	10
11	ENERGY (\$/KWH)			11
12	ON-PEAK	\$0.23564		12
13	PART-PEAK	\$0.18287	\$0.17016	13
14	OFF-PEAK	\$0.13571	\$0.14076	14
15	SCHEDULE S - SECONDARY			15
16	CONTRACT CAPACITY CHARGE (\$/KW/MO.)	\$1.63	\$1.63	16
17	EFFECTIVE RESERVATION CHARGE (\$/KW/MO.)	\$1.39	\$1.39	17
18	ENERGY (\$/KWH)			18
19	ON-PEAK	\$0.24606		19
20	PART-PEAK	\$0.18806	\$0.17674	20
21	OFF-PEAK	\$0.13799	\$0.14331	21
22	SCHEDULE S - NONFIRM			22
23	UFR CREDIT	\$0.00091	\$0.00091	23
24	TOU ENERGY NONFIRM CREDIT (\$/KWH)			24
25	ON-PEAK	\$0.01873		25
26	PART-PEAK	\$0.00187	\$0.00187	26

PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF APRIL 1, 2006

STANDBY RATES

LINE NO.		4/1/06 RATES SUMMER	4/1/06 RATES WINTER	LINE NO.
1	SCHEDULE S CUSTOMER AND METER CHARGES			1
2	RESIDENTIAL			2
3	MINIMUM BILL (\$/MO)	\$5.00	\$5.00	3
4	TOU METER CHARGE (\$/MO)	\$3.90	\$3.90	4
5	AGRICULTURAL			5
6	CUSTOMER CHARGE (\$/MO)	\$16.00	\$16.00	6
7	TOU METER CHARGE (\$/MO)	\$6.00	\$6.00	7
8	SMALL LIGHT AND POWER (less than or equal to 50 kW)			8
9	SINGLE PHASE CUSTOMER CHARGE (\$/MO)	\$8.10	\$8.10	9
10	POLY PHASE CUSTOMER CHARGE (\$/MO)	\$12.00	\$12.00	10
11	METER CHARGE (\$/MO)	\$6.12	\$6.12	11
12	MEDIUM LIGHT AND POWER (> 50 kW, < 500 kW)			12
13	CUSTOMER CHARGE (\$/MO)	\$90.34	\$90.34	13
14	METER CHARGE (\$/MO)	\$5.40	\$5.40	14
15	MEDIUM LIGHT AND POWER (> 500 kW)			15
16	TRANSMISSION CUSTOMER CHARGE (\$/MO)	\$1,008.91	\$1,008.91	16
17	PRIMARY CUSTOMER CHARGE (\$/MO)	\$400.00	\$400.00	17
18	SECONDARY CUSTOMER CHARGE (\$/MO)	\$275.00	\$275.00	18
19	LARGE LIGHT AND POWER (> 1000 kW)			19
20	TRANSMISSION CUSTOMER CHARGE (\$/MO)	\$1,008.91	\$1,008.91	20
21	PRIMARY CUSTOMER CHARGE (\$/MO)	\$800.00	\$800.00	21
22	SECONDARY CUSTOMER CHARGE (\$/MO)	\$600.00	\$600.00	22
23	NONFIRM METER CHARGES			23
24	CURTAILABLE METER CHARGE (\$/MO)	\$190.00	\$190.00	24
25	INTERRUPTIBLE METER CHARGES (\$/MO)	\$200.00	\$200.00	25
26	REDUCED CUSTOMER CHARGES (\$/MO)			26
27	A-6	\$10.39	\$10.39	27
28	E19 V	\$42.98	\$42.98	28
29	E-19 PRIMARY and SECONDARY	\$42.98	\$42.98	29

PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF APRIL 1, 2006

AGRICULTURAL RATES

LINE NO.		4/1/06 RATES SUMMER	4/1/06 RATES WINTER	LINE NO.
1	SCHEDULE AG-1A			1
2	CUSTOMER CHARGE (\$/MONTH)	\$12.00	\$12.00	2
3	CONNECTED LOAD CHARGE (\$/KWH/MONTH)	\$2.98	\$2.73	3
4	ENERGY CHARGE (\$/KWH)	\$0.16989	\$0.16989	4
5	SCHEDULE AG-RA			5
6	CUSTOMER CHARGE - RATES A & D (\$/MONTH)	\$12.00	\$12.00	6
7	METER CHARGE - RATE A (\$/MONTH)	\$6.80	\$6.80	7
8	METER CHARGE - RATE D (\$/MONTH)	\$2.00	\$2.00	8
9	CONNECTED LOAD CHARGE (\$/KWH/MONTH)	\$3.01	\$2.75	9
10	ENERGY (\$/KWH)			10
11	ON-PEAK	\$0.37335		11
12	PART-PEAK		\$0.09478	12
13	OFF-PEAK	\$0.09950	\$0.07869	13
14	SCHEDULE AG-VA			14
15	CUSTOMER CHARGE - RATES A & D (\$/MONTH)	\$12.00	\$12.00	15
16	METER CHARGE - RATE A (\$/MONTH)	\$6.80	\$6.80	16
17	METER CHARGE - RATE D (\$/MONTH)	\$2.00	\$2.00	17
18	CONNECTED LOAD CHARGE (\$/KWH/MONTH)	\$3.01	\$2.75	18
19	ENERGY (\$/KWH)			19
20	ON-PEAK	\$0.36642		20
21	PART-PEAK		\$0.09273	21
22	OFF-PEAK	\$0.09554	\$0.07692	22
23	SCHEDULE AG-4A			23
24	CUSTOMER CHARGE - RATES A & D (\$/MONTH)	\$12.00	\$12.00	24
25	METER CHARGE - RATE A (\$/MONTH)	\$6.80	\$6.80	25
26	METER CHARGE - RATE D (\$/MONTH)	\$2.00	\$2.00	26
27	CONNECTED LOAD CHARGE (\$/KWH/MONTH)	\$3.01	\$2.76	27
28	ENERGY (\$/KWH)			28
29	ON-PEAK	\$0.36750		29
30	PART-PEAK		\$0.09345	30
31	OFF-PEAK	\$0.08682	\$0.07763	31

PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF APRIL 1, 2006

AGRICULTURAL RATES

LINE NO.		4/1/06 RATES SUMMER	4/1/06 RATES WINTER	LINE NO.
1	SCHEDULE AG-5A			1
2	CUSTOMER CHARGE - RATES A & D (\$/MONTH)	\$12.00	\$12.00	2
3	METER CHARGE - RATE A (\$/MONTH)	\$6.80	\$6.80	3
4	METER CHARGE - RATE D (\$/MONTH)	\$2.00	\$2.00	4
5	CONNECTED LOAD CHARGE (\$/KW/MONTH)	\$6.67	\$6.67	5
6	ENERGY (\$/KWH)			6
7	ON-PEAK	\$0.26755		7
8	PART-PEAK		\$0.07175	8
9	OFF-PEAK	\$0.06548	\$0.05976	9
10	SCHEDULE AG-7A			10
11	CUSTOMER CHARGE - RATES A & D (\$/MONTH)	\$12.00	\$12.00	11
12	METER CHARGE - RATE A (\$/MONTH)	\$6.80	\$6.80	12
13	METER CHARGE - RATE D (\$/MONTH)	\$2.00	\$2.00	13
14	CONNECTED LOAD CHARGE (\$/KW/MONTH)			14
15	TIER 1	\$2.89	\$2.66	15
16	TIER 2	\$6.47	\$6.47	16
17	TIER 1 ENERGY CHARGE (\$/KWH)			17
18	ON-PEAK	\$0.39548		18
19	PART-PEAK		\$0.14924	19
20	OFF-PEAK	\$0.13679	\$0.12245	20
21	TIER 2 ENERGY CHARGE (\$/KWH)			21
22	ON-PEAK	\$0.33208		22
23	PART-PEAK		\$0.09036	23
24	OFF-PEAK	\$0.08263	\$0.07555	24
25	SCHEDULE AG-1B			25
26	CUSTOMER CHARGE (\$/MONTH)	\$16.00	\$16.00	26
27	MAXIMUM DEMAND CHARGE (\$/KW/MONTH)			27
28	SECONDARY VOLTAGE	\$5.81	\$4.01	28
29	PRIMARY VOLTAGE DISCOUNT	\$0.79	\$0.67	29
30	ENERGY CHARGE (\$/KWH)	\$0.14523	\$0.14523	30

PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF APRIL 1, 2006

AGRICULTURAL RATES

LINE NO.		4/1/06 RATES SUMMER	4/1/06 RATES WINTER	LINE NO.
1	SCHEDULE AG-RB			1
2	CUSTOMER CHARGE - RATES B & E (\$/MONTH)	\$16.00	\$16.00	2
3	METER CHARGE - RATE B (\$/MONTH)	\$6.00	\$6.00	3
4	METER CHARGE - RATE E (\$/MONTH)	\$1.20	\$1.20	4
5	ON-PEAK DEMAND CHARGE (\$/KW/MONTH)	\$3.37		5
6	MAXIMUM DEMAND CHARGE (\$/KW/MONTH)			6
7	SECONDARY VOLTAGE	\$5.10	\$4.84	7
8	PRIMARY VOLTAGE DISCOUNT	\$0.69	\$0.81	8
9	ENERGY CHARGE (\$/KWH)			9
10	ON-PEAK	\$0.30895		10
11	PART-PEAK		\$0.09748	11
12	OFF-PEAK	\$0.09985	\$0.08018	12
13	SCHEDULE AG-VB			13
14	CUSTOMER CHARGE - RATES B & E (\$/MONTH)	\$16.00	\$16.00	14
15	METER CHARGE - RATE B (\$/MONTH)	\$6.00	\$6.00	15
16	METER CHARGE - RATE E (\$/MONTH)	\$1.20	\$1.20	16
17	ON-PEAK DEMAND CHARGE (\$/KW/MONTH)	\$3.34		17
18	MAXIMUM DEMAND CHARGE (\$/KW/MONTH)			18
19	SECONDARY VOLTAGE	\$5.09	\$4.20	19
20	PRIMARY VOLTAGE DISCOUNT	\$0.69	\$0.72	20
21	ENERGY CHARGE (\$/KWH)			21
22	ON-PEAK	\$0.27791		22
23	PART-PEAK		\$0.09626	23
24	OFF-PEAK	\$0.09598	\$0.07942	24

PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF APRIL 1, 2006

AGRICULTURAL RATES

LINE NO.		4/1/06 RATES SUMMER	4/1/06 RATES WINTER	LINE NO.
1	SCHEDULE AG-4B			1
2	CUSTOMER CHARGE - RATES B & E (\$/MONTH)	\$16.00	\$16.00	2
3	METER CHARGE - RATE B (\$/MONTH)	\$6.00	\$6.00	3
4	METER CHARGE - RATE E (\$/MONTH)	\$1.20	\$1.20	4
5	ON-PEAK DEMAND CHARGE (\$/KWH/MONTH)	\$3.32		5
6	MAXIMUM DEMAND CHARGE (\$/KWH/MONTH)			6
7	SECONDARY VOLTAGE	\$5.23	\$4.25	7
8	PRIMARY VOLTAGE DISCOUNT	\$0.87	\$1.14	8
9	ENERGY CHARGE (\$/KWH)			9
10	ON-PEAK	\$0.23101		10
11	PART-PEAK		\$0.08904	11
12	OFF-PEAK	\$0.08188	\$0.07360	12
13	SCHEDULE AG-4C			13
14	CUSTOMER CHARGE - RATES C & F (\$/MONTH)	\$54.00	\$54.00	14
15	METER CHARGE - RATE C (\$/MONTH)	\$6.00	\$6.00	15
16	METER CHARGE - RATE F (\$/MONTH)	\$1.20	\$1.20	16
17	DEMAND CHARGE (\$/KWH/MONTH)			17
18	ON-PEAK	\$8.72		18
19	PART-PEAK	\$1.86	\$0.57	19
20	MAXIMUM	\$2.03	\$0.81	20
21	ENERGY CHARGE (\$/KWH)			21
22	ON-PEAK	\$0.14457		22
23	PART-PEAK	\$0.10141	\$0.09213	23
24	OFF-PEAK	\$0.07484	\$0.07600	24
25	SCHEDULE AG-5B			25
26	CUSTOMER CHARGE - RATES B & E (\$/MONTH)	\$16.00	\$16.00	26
27	METER CHARGE - RATE B (\$/MONTH)	\$6.00	\$6.00	27
28	METER CHARGE - RATE E (\$/MONTH)	\$1.20	\$1.20	28
29	ON-PEAK DEMAND CHARGE (\$/KWH/MONTH)	\$3.25		29
30	MAXIMUM DEMAND CHARGE (\$/KWH/MONTH)			30
31	SECONDARY VOLTAGE	\$9.81	\$8.11	31
32	PRIMARY VOLTAGE DISCOUNT	\$1.41	\$1.20	32
33	TRANSMISSION VOLTAGE DISCOUNT	\$7.27	\$5.99	33
34	ENERGY CHARGE (\$/KWH)			34
35	ON-PEAK	\$0.15916		35
36	PART-PEAK		\$0.05917	36
37	OFF-PEAK	\$0.05323	\$0.04928	37

PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF APRIL 1, 2006

AGRICULTURAL RATES

LINE NO.		4/1/06 RATES SUMMER	4/1/06 RATES WINTER	LINE NO.
1	SCHEDULE AG-5C			1
2	CUSTOMER CHARGE - RATES C & F (\$/MONTH)	\$54.00	\$54.00	2
3	METER CHARGE - RATE C (\$/MONTH)	\$6.00	\$6.00	3
4	METER CHARGE - RATE F (\$/MONTH)	\$1.20	\$1.20	4
5	DEMAND CHARGE (\$/KWMONTH)			5
6	ON-PEAK	\$9.12		6
7	PART-PEAK	\$2.16	\$0.78	7
8	MAXIMUM	\$3.98	\$2.00	8
9	ENERGY CHARGE (\$/KWH)			9
10	ON-PEAK	\$0.10698		10
11	PART-PEAK	\$0.07622	\$0.07071	11
12	OFF-PEAK	\$0.05781	\$0.05926	12
13	SCHEDULE AG-7B			13
14	CUSTOMER CHARGE - RATES B & E (\$/MONTH)	\$16.00	\$16.00	14
15	METER CHARGE - RATE B (\$/MONTH)	\$6.00	\$6.00	15
16	METER CHARGE - RATE E (\$/MONTH)	\$1.20	\$1.20	16
17	ON-PEAK DEMAND CHARGE (\$/KWMONTH)			17
18	TIER 1	\$3.79		18
19	TIER 2	\$3.66		19
20	MAXIMUM DEMAND CHARGE (\$/KWMO)			20
21	TIER 1	\$6.21	\$4.66	21
22	TIER 1 PRIMARY VOLTAGE DISCOUNT	\$2.12	\$2.80	22
23	TIER 2	\$8.54	\$7.12	23
24	TIER 2 PRIMARY VOLTAGE DISCOUNT	\$1.43	\$1.21	24
25	TIER 1 ENERGY CHARGE (\$/KWH)			25
26	ON-PEAK	\$0.27377		26
27	PART-PEAK		\$0.10427	27
28	OFF-PEAK	\$0.09568	\$0.08580	28
29	TIER 2 ENERGY CHARGE (\$/KWH)			29
30	ON-PEAK	\$0.16114		30
31	PART-PEAK		\$0.06177	31
32	OFF-PEAK	\$0.05586	\$0.05192	32
33	SCHEDULE AG-ICE			33
34	CUSTOMER CHARGE (\$/MONTH)	\$40.00	\$40.00	34
35	METER CHARGE (\$/MONTH)	\$6.00	\$6.00	35
36	ON-PEAK DEMAND CHARGE (\$/KWMO)	\$0.41		36
37	MAXIMUM DEMAND CHARGE (\$/KWMO)			37
38	SECONDARY	\$1.43	\$0.00	38
39	PRIMARY	\$1.40	\$0.00	39
40	TRANSMISSION	\$0.45	\$0.00	40
41	ENERGY CHARGE (\$/KWH)			41
42	ON-PEAK	\$0.12337		42
43	PART-PEAK	\$0.09608	\$0.09856	43
44	OFF-PEAK	\$0.04893	\$0.04893	44

PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF APRIL 1, 2006

STREETLIGHTING RATES

LINE NO.		4/1/06 RATES SUMMER	4/1/06 RATES WINTER	LINE NO.
1	SCHEDULE LS-1			1
2	ENERGY CHARGE (\$/KWH)	\$0.11936	\$0.11936	2
3	SCHEDULE LS-2			3
4	ENERGY CHARGE (\$/KWH)	\$0.11936	\$0.11936	4
5	SCHEDULE LS-3			5
6	SERVICE CHARGE (\$/METER/MO.)	\$3.00	\$3.00	6
7	ENERGY CHARGE (\$/KWH)	\$0.11936	\$0.11936	7
8	SCHEDULE OL-1			8
9	ENERGY CHARGE (\$/KWH)	\$0.12109	\$0.12109	9

**PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF APRIL 1, 2006
ELECTRIC RATES FOR SCHEDULES LS-1, LS-2 AND OL-1**

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**PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF APRIL 1, 2006
ELECTRIC RATES FOR SCHEDULES LS-1, LS-2 AND OL-1**

NOMINAL LAMP RATINGS			ALL NIGHT RATES PER LAMP PER MONTH											HALF-HOUR ADJ.	
LAMP WATTS	AVERAGE		SCHEDULE LS-2			SCHEDULE LS-1							LS-1 & LS-2		OL-1
	KWHr PER MONTH	INITIAL LUMENS	A	B	C	A	B	C	D	E	F	F.1	OL-1		
HIGH PRESSURE SODIUM VAPOR LAMPS															
AT 120 VOLTS															
35	15	2,150	\$1.980	--	--	--	--	--	--	--	--	--	--	\$0.081	--
50	21	3,800	\$2.697	--	--	--	--	--	--	--	--	--	--	\$0.114	--
70	29	5,800	\$3.651	\$4.851	\$5.151	\$10.916	--	\$8.119	\$11.345	\$10.798	\$11.798	\$11.798	\$11.056	\$0.157	\$0.160
100	41	9,500	\$5.084	\$6.283	\$6.583	\$12.348	--	\$9.551	\$12.778	\$12.230	\$13.231	\$13.231	\$12.509	\$0.222	\$0.226
150	60	16,000	\$7.352	\$8.551	\$8.851	\$14.616	--	\$11.819	\$15.046	\$14.498	\$15.498	\$15.498	--	\$0.326	--
200	80	22,000	\$9.739	--	--	--	--	--	--	--	--	--	--	\$0.434	--
AT 240 VOLTS															
50	24	3,800	\$3.055	--	--	--	--	--	--	--	--	--	--	\$0.130	--
70	34	5,800	\$4.248	\$5.448	\$5.748	\$11.512	--	--	--	--	--	--	--	\$0.184	--
100	47	9,500	\$5.800	\$7.000	\$7.300	--	--	--	--	--	--	--	--	\$0.255	--
150	69	16,000	\$8.426	\$9.626	\$9.925	--	--	--	--	--	--	--	--	\$0.374	--
200	81	22,000	\$9.858	\$11.058	\$11.358	\$17.122	--	\$14.326	--	\$17.005	\$18.005	\$18.005	\$17.353	\$0.439	\$0.446
250	100	25,500	\$12.126	\$13.326	\$13.626	\$19.390	--	\$16.593	--	\$19.273	\$20.273	\$20.273	--	\$0.543	--
310	119	37,000	\$14.394	--	--	--	--	--	--	--	--	--	--	\$0.646	--
360	144	45,000	\$17.378	--	--	--	--	--	--	--	--	--	--	\$0.781	--
400	154	46,000	\$18.571	\$19.771	\$20.071	\$25.836	--	\$23.039	--	\$25.718	\$26.718	\$26.718	\$26.192	\$0.836	\$0.848
METAL HALIDE LAMPS															
70	30	5,500	\$3.771	--	--	--	--	--	--	--	--	--	--	\$0.163	--
100	41	8,500	\$5.084	--	--	--	--	--	--	--	--	--	--	\$0.222	--
150	63	13,500	\$7.710	--	--	--	--	--	--	--	--	--	--	\$0.342	--
175	72	14,000	\$8.784	--	--	--	--	--	--	--	--	--	--	\$0.391	--
250	105	20,500	\$12.723	--	--	--	--	--	--	--	--	--	--	\$0.570	--
400	162	30,000	\$19.526	--	--	--	--	--	--	--	--	--	--	\$0.879	--
1,000	387	90,000	\$46.382	--	--	--	--	--	--	--	--	--	--	\$2.100	--
INDUCTION LAMPS															
55	19	3,000	\$2.458	--	--	--	--	--	--	--	--	--	--	\$0.103	--
85	30	4,800	\$3.771	--	--	--	--	--	--	--	--	--	--	\$0.163	--
LIGHT EMITTING DIODE (LED) LAMPS															
42	14	837	\$1.861	--	--	--	--	--	--	--	--	--	--	\$0.076	--
Energy Rate @			\$0.11936 per kwh	LS-1 & LS-2											
			\$0.12109 per kwh	OL-1		Pole Painting Charge @ \$0.000 Per Pole Per Month									

PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF APRIL 1, 2006
STREETLIGHT RATES FOR
CITY AND COUNTY OF SAN FRANCISCO

Rate Schedule	Lamp Type & Size	Per Lamp per Month Rate	Rate Schedule	Lamp Type & Size	Per Lamp per Month Rate
CCSF Rate Schedule No. 1			CCSF Rate Schedule No. 5		
LS-1A	HIGH PRESSURE SODIUM VAPOR			HIGH PRESSURE SODIUM VAPOR	
Equivalent	70 WATTS 5,800 LUMENS	\$4.852		70 WATTS 5,800 LUMENS	\$4.870
	100 WATTS 9,500 LUMENS	\$5.006		100 WATTS 9,500 LUMENS	\$4.906
	150 WATTS 16,000 LUMENS	\$5.053		INCANDESCENT	
	200 WATTS 22,000 LUMENS	\$5.881		189 WATTS 2,500 LUMENS	\$6.042
	250 WATTS 28,000 LUMENS	\$7.316		405 WATTS 6,000 LUMENS	\$6.271
	400 WATTS 46,000 LUMENS	\$8.098		620 WATTS 10,000 LUMENS	\$6.346
	MERCURY VAPOR		CCSF Rate Schedule No. 6		
	175 WATTS 7,500 LUMENS	\$3.722	LS-2B	HIGH PRESSURE SODIUM VAPOR	
	250 WATTS 11,000 LUMENS	\$4.070	Equivalent	100 WATTS 9,500 LUMENS	\$2.095
	400 WATTS 21,000 LUMENS	\$4.264		INCANDESCENT	
	INCANDESCENT			92 WATTS 1,000 LUMENS	\$2.764
	189 WATTS 2,500 LUMENS	\$4.077	CCSF Rate Schedule No. 6A (Chinatown Area)		
	295 WATTS 4,000 LUMENS	\$4.162		HIGH PRESSURE SODIUM VAPOR	
	405 WATTS 6,000 LUMENS	\$4.490		250 WATTS 28,000 LUMENS	\$16.158
CCSF Rate Schedule No. 3			CCSF Rate Schedule No. 7		
LS-1A	HIGH PRESSURE SODIUM VAPOR			HIGH PRESSURE SODIUM VAPOR	
Equivalent	70 WATTS 5,800 LUMENS	\$4.852		70 WATTS 5,800 LUMENS	D&C
	100 WATTS 9,500 LUMENS	\$5.006		100 WATTS 9,500 LUMENS	D&C
	150 WATTS 16,000 LUMENS	\$5.053		150 WATTS 16,000 LUMENS	D&C
	200 WATTS 22,000 LUMENS	\$5.881		200 WATTS 22,000 LUMENS	D&C
	250 WATTS 28,000 LUMENS	\$7.316		250 WATTS 28,000 LUMENS	D&C
	400 WATTS 46,000 LUMENS	\$8.098		400 WATTS 46,000 LUMENS	D&C
	MERCURY VAPOR			MERCURY VAPOR	
	175 WATTS 7,500 LUMENS	\$5.394		7,500 LUMENS	D&C
	250 WATTS 11,000 LUMENS	\$5.814		11,000 LUMENS	D&C
	400 WATTS 21,000 LUMENS	\$6.408		21,000 LUMENS	D&C
	INCANDESCENT			INCANDESCENT	
	189 WATTS 2,500 LUMENS	\$4.709		2,500 LUMENS	D&C
	295 WATTS 4,000 LUMENS	\$4.778		4,000 LUMENS	D&C
	405 WATTS 6,000 LUMENS	\$5.082		6,000 LUMENS	D&C
CCSF Rate Schedule No. 4A				10,000 LUMENS	D&C
	MERCURY VAPOR		CCSF Rate Schedule No. 9 (Triangle District)		
	175 WATTS 7,500 LUMENS	\$6.890		HIGH PRESSURE SODIUM VAPOR	
	250 WATTS 11,000 LUMENS	\$7.433		9,500 LUMENS DUPLEX (1)	\$7.720
	400 WATTS 21,000 LUMENS	\$7.942		9,500 LUMENS DUPLEX (2)	\$2.850
	INCANDESCENT				
	58 WATTS 600 LUMENS	\$4.936			
	92 WATTS 1,000 LUMENS	\$4.960			
	189 WATTS 2,500 LUMENS	\$4.974			
	295 WATTS 4,000 LUMENS	\$5.049			
	405 WATTS 6,000 LUMENS	\$5.260			
	620 WATTS 10,000 LUMENS	\$5.383			
CCSF Rate Schedule No. 4E					
LS-1E	HIGH PRESSURE SODIUM VAPOR				
	70 WATTS 5,800 LUMENS	\$7.840			
	100 WATTS 9,500 LUMENS	\$7.980			
	150 WATTS 16,000 LUMENS	\$7.891			
	200 WATTS 22,000 LUMENS	\$8.305			
	250 WATTS 28,000 LUMENS	\$8.165			
	400 WATTS 46,000 LUMENS	\$8.867			
	MERCURY VAPOR				
	175 WATTS 7,500 LUMENS	\$10.930			



**Pacific Gas and
Electric Company**

Gas RateFinder

April 2006

Volume 35-G, No. 4

The *Gas RateFinder* is published by the Pacific Gas and Electric Company Rates Department as a quick reference to most PG&E gas rates, for both PG&E employees and customers. It does not replace tariff sheets.

This *Gas RateFinder* contains core and noncore gas price changes for the month of April 2006.

Pacific Gas and Electric Company employees may access electric and gas tariffs through the company Intranet site, PG&E@WorkToday: <http://www.pge.com/tariffs>. For outside parties, the tariffs are also posted on PG&E's Internet site at: <http://www.pge.com/tariffs>.

Pacific Gas and Electric Company employees may access this *Gas RateFinder* from PG&E@WorkToday: Select **Utility Operations**, Select **Web Tariff Book**.

If Pacific Gas and Electric Company employees have questions, please call the 'internal' Rateline at extension 223-1693. Outside parties should call 1-800-743-5000 if they have questions about PG&E's rates or tariffs.

Contents

I - Core Gas Rates

Residential Schedules* G-1, GM, GS, GT, GL-1, GML, GSL, and GTL	2
Res. Baseline Territories and Quantities**	2
Residential Natural Gas Vehicle*	3
Core Commercial	
Schedules G-NR1* and G-NR2*	4
Schedule G-CT	5
Experimental Natural Gas Vehicle	
Schedules G-NGV1*, G-NGV2* and G-NGV4**	6
Public Purpose Program Surcharge	
Schedule G-PPPS	7

II - Noncore Gas Rates

Customer-Procured Gas Franchise Fee	
Schedule G-SUR*	9

III - Gas Transportation Rates

Gas Transportation Service	
Schedule G-NT**	10
Gas Transportation to Cogeneration Facilities and Electric Generation	
Schedule G-EG**	11
Wholesale and Gas Balancing Service	
Schedules G-WSL** and G-BAL	12
Annual Firm Transportation:	
On-System -- Schedule G-AFT	13
Off-System -- Schedule G-AFTOFF	15
Seasonal Firm Transportation:	
On-System -- Schedule G-SFT	17
As-Available Transportation:	
On-System -- Schedule G-AA	19
Off-System -- Schedule G-AAOFF	20
Negotiated Firm Transportation:	
On-System -- Schedule G-NF	21
Off-System -- Schedule G-NFTOFF	23
Negotiated As-Available Transportation:	
On-System -- Schedule G-NAA	25
Off-System -- Schedule G-NAAOFF	26

[*Rates Change Monthly]

[**Rates Changed]

I - Core Gas Rates

Residential Gas Rates

The residential gas rates below are effective April 1, 2006, through May 4, 2006.

	SCHEDULES G-1, GM, GS, GT		SCHEDULES GL-1, GML, GSL, GTL	
	BASELINE	EXCESS	BASELINE	EXCESS
Procurement Charge (per therm)	\$.83971	\$.83971	\$.83971	\$.83971
Transportation Charge (per therm)	\$.37864	\$.60999	\$.37864	\$.60999
Care Discount	n/a	n/a	-\$.24367	-\$.28994
Total Charge ^{1/}	\$1.21835	\$1.44970	\$.97468	\$1.15976
Schedule G-PPPS (Public Purpose Program Surcharge) ^{1/} (per therm)	\$.04968	\$.04968	\$.01457	\$.01457
Minimum Transportation Charge (G-1 Only) ^{2/} (per day)	\$.09863			
Discount (per day)				
GS & GSL only (per dwelling unit)	\$.17700		\$.17700	
GT & GTL only (per installed space)	\$.35600		\$.35600	
Minimum Average Rate Limiter ^{3/} (per therm)				
GS, GT, GSL, GTL only	\$.84048		\$.84048	

^{1/}Schedule G-PPPS (Public Purpose Program Surcharge) is added to the Total Charge for bill calculation. See Schedule G-PPPS.

^{2/}The Transportation Charge will be no less than the Minimum Transportation Charge. The Minimum Transportation Charge does not apply to submetered tenants of master-metered customers served under gas Rate Schedules GS and GT.

^{3/}See tariff for further details.

Baseline Territories and Quantities

WINTER (November 1 - March 31)					SUMMER (April 1 - October 31)				
TERRITORY	INDIVIDUALLY METERED		MASTER METERED (GM & GML only)		TERRITORY	INDIVIDUALLY METERED		MASTER METERED (GM & GML only)	
	Monthly	Daily	Monthly	Daily		Monthly	Daily	Monthly	Daily
P	68*	2.3*	32*	1.1*	P	15*	0.5*	11	0.4
Q	64*	2.1*	27*	0.9*	Q	22*	0.7*	19*	0.6*
R	57*	1.9*	54*	1.8*	R	14	0.5	16*	0.5*
S	60*	2.0*	24*	0.8*	S	15*	0.5*	11	0.4
T	56*	1.9*	36*	1.2*	T	22*	0.7*	19*	0.6*
V	54*	1.8*	37*	1.2*	V	23	0.8	17	0.6
W	55*	1.8*	31*	1.0*	W	15*	0.5*	10*	0.3*
X	64*	2.1*	27*	0.9*	X	20	0.7	12*	0.4*
Y	81*	2.7*	32*	1.1*	Y	27*	0.9*	16*	0.5*

*Changed April 1, 2006.

Residential Natural Gas Vehicle Rates

The residential natural gas vehicle rates below are effective April 1, 2006, through May 4, 2006.

	SCHEDULE G1-NGV	SCHEDULE GL1-NGV
Customer Charge (per day)	\$.41425	\$.33140
Procurement Charge (per therm)	\$.82124	\$.82124
Transportation Charge (per therm)	\$.16443	\$.16443
Care Discount	n/a	-\$.19713
Total Charge^{1/}	\$.98567	\$.78854
Schedule G-PPPS (Public Purpose Program Surcharge) ^{1/} (per therm)	\$.04968	\$.01457

^{1/}Schedule G-PPPS (Public Purpose Program Surcharge) is added to the Total Charge for bill calculation. See Schedule G-PPPS.

This rate schedule applies to natural gas service to Core End-Use Customers on PG&E's Transmission and/or Distribution Systems. Service on this schedule is an option to those customers for whom Schedule G-1 or GL-1 applies** and is for residential use where a Natural Gas Vehicle (NGV) has been leased or purchased and a home refueling appliance (HRA) has been installed for the sole purpose of compressing natural gas for use as a motor-vehicle fuel for the personal vehicle(s) owned or leased by the customer served under this rate schedule. Compression of natural gas to the pressure required for its use as motor-vehicle fuel will be performed by the Customer's equipment at the Customer's designated premises only.

Schedule G1-NGV and GL1-NGV applies everywhere within PG&E's natural gas Service Territory. Customers are responsible for federal and state taxes applicable to fuels for vehicular use.

Certification

In order to receive service under this rate schedule, customers must provide a Natural Gas Home Refueling Appliance Certification (Form No. 79-1047) to PG&E.

Surcharges

Customers served under this schedule in conjunction with Schedule G-CT, or in conjunction with noncore service, are subject to a franchise fee surcharge under Schedule G-SUR for gas volumes purchased from parties other than PG&E and transported by PG&E. Customers served under this schedule are subject to a gas Public Purpose Program (PPP) Surcharge under Schedule G-PPPS.

Alternate Procurement Service

Customers may procure gas supply from a party other than PG&E by taking service on this schedule in conjunction with Schedule G-CT - Core Gas Aggregation Service. Customers who procure their own gas supply will not pay the Procurement Charge component on this rate schedule shown above and will be subject to the applicable rates specified in Schedule G-CT.

**Schedule GL-1 applies to applicants who qualify for California Rates for Energy (CARE) under the eligibility and certification criteria set forth in Rules 19.1, 19.2, or 19.3.

Core Commercial Gas Rates

Rates below are effective April 1, 2006, through May 4, 2006.

Small Commercial: Schedule G-NR1 (Usage less than 20,800 therms per month)*

	HIGHEST AVERAGE DAILY USAGE**				
	0 - 5.0 THERMS	5.1 - 16.0 THERMS	16.1 - 41.0 THERMS	41.1 - 123.0 THERMS	123.1 & Up THERMS
Customer Charge (per day)	\$0.27048	\$0.52106	\$0.95482	\$1.66489	\$2.14936
		SUMMER		WINTER	
Procurement Charge (per therm)		\$0.83461	\$0.83461	\$0.83461	\$0.83461
Transportation Charge (per therm)		<u>\$0.32822</u>	<u>\$0.07818</u>	<u>\$0.39302</u>	<u>\$0.09362</u>
Total Charge ^{1/}		\$1.16283	\$0.91279	\$1.22763	\$0.92823
Schedule G-PPPS (Public Purpose Program Surcharge) ^{1/} (per therm)		\$0.04542	\$0.04542	\$0.04542	\$0.04542

**Based on customer's highest Average Daily Usage (ADU) determined from among the billing periods occurring within the last twelve months, including current billing period. PG&E calculates the ADU for each billing period by dividing the total usage by the number of days in the billing period.

Large Commercial: Schedule G-NR2 (Usage greater than 20,800 therms per month)*

	PER DAY	PER THERM			
		SUMMER		WINTER	
		FIRST 4,000 THERMS	EXCESS THERMS	FIRST 4,000 THERMS	EXCESS THERMS
Customer Charge	\$4.95518				
Procurement Charge		\$0.69125	\$0.69125	\$0.69125	\$0.69125
Transportation Charge		<u>\$0.32822</u>	<u>\$0.07818</u>	<u>\$0.39302</u>	<u>\$0.09362</u>
Total Charge ^{1/}		\$1.01947	\$0.76943	\$1.08427	\$0.78487
Schedule G-PPPS (Public Purpose Program Surcharge) ^{1/}		\$0.05169	\$0.05169	\$0.05169	\$0.05169

*Excluding months during which usage is less than 200 therms.

^{1/}Schedule G-PPPS (Public Purpose Program Surcharge) is added to the Total Charge for bill calculation. Prior to March 1, 2005, the transportation rate included the PPP surcharge mandated by state. Effective March 1, 2005, gas PPP surcharges are removed from gas transportation rates. See Schedule G-PPPS for details and CARE rate.

G-NR1 and G-NR2 Seasons:

Summer: April 1 through Oct. 31
Winter: November 1 through March 31

Core Gas Aggregation Rates

Core Gas Aggregation Service: Schedule G-CT

Schedule G-CT applies to transportation of natural gas for Core End-Use Customers who aggregate their gas volumes and who obtain natural gas supply service from a source other than PG&E. The provisions of Schedule G-CT apply to Core End-Use Customers and to the party who supplies them with natural gas and provides or obtains services necessary to deliver such gas to PG&E's Distribution System. Rule 23 (Tariff Book) also sets forth terms and conditions applicable to Core Gas Aggregation Service.

A group of Core End-Use Customers who aggregate their gas volumes comprise a Core Transport Group (Group). The minimum aggregate gas volume for a Group is 12,000 decatherms per year. The Customer must designate a Core Transport Agent (CTA), who is responsible for providing gas aggregation services to Customers in the Group as described in Rule 23. Aggregation of multiple loads at a single facility or aggregation of loads at multiple facilities shall not change the otherwise-applicable rate schedule for a specific facility. Customers electing service under this schedule must request such service for one hundred percent of the core load served by the meter. Schedule G-CT must be taken in conjunction with a core rate schedule.

Core volumes are eligible for service under this schedule, whether or not noncore volumes are also delivered to the same premises. However, core volumes cannot be aggregated with noncore volumes in order to meet the minimum therm requirement for noncore service. Service to core volumes associated with noncore volumes under this schedule applies to all core volumes on the noncore premises.

CTAs, on behalf of a Group, may receive service on PG&E's Backbone Transmission System by utilizing Schedules G-AFT, G-SFT, G-AA, G-NFT, or G-NAA.

Rates

Customers taking service under Schedule G-CT will receive and pay for service under their otherwise-applicable core rate schedule in addition to the rate shown below, except that Customers who procure their own gas supply do not pay the Procurement Charge specified on their otherwise-applicable core rate schedule.

Additional Charges

Pursuant to Schedule G-SUR, Customers will be subject to a franchise fee surcharge for gas volumes purchased from parties other than PG&E and transported by PG&E. Customers are also responsible for any applicable costs, taxes and/or fees incurred by PG&E in receiving gas to be delivered to such Customers.

See Schedule G-CT for further details.

Experimental Natural Gas Vehicle Rates

The Schedule G-NGV1 and G-NGV2 rates shown below are effective April 1, 2006, through May 4, 2006.

Experimental Natural Gas Service For Compression On Customer's Premises: Schedule G-NGV1 (Rates change monthly)

Schedule G-NGV1 applies to the sale of uncompressed natural gas for the sole purpose of compressing it for use as a motor-vehicle fuel. Compression of natural gas to the pressure required for its use as motor-vehicle fuel will be performed by the Customer's equipment at the Customer's designated premises only.

	PER DAY	PER THERM
Customer Charge	\$0.44121	
Procurement Charge		\$.67850
Transportation Charge		<u>\$.06552</u>
Total Charge		\$.74402
Schedule G-PPPS (Public Purpose Program Surcharge) ^{1/}		\$.03649

Note: The gas procurement charge and total rates generally change on the 5th business day of each month. (Transportation rates do not change monthly.) See Schedule G-NGV1 for further details.

Experimental Compressed Natural Gas Service: Schedule G-NGV2 (Rates change monthly)

Schedule G-NGV2 applies to the sale of compressed natural gas (CNG) at PG&E-owned natural gas fueling stations to customers who use CNG as a motor fuel.

	PER MONTH	PER THERM
Procurement Charge		\$.67850
Transportation Charge		<u>\$.78924</u>
Total Charge		\$1.46774
Per Gasoline Gallon Equivalent		\$1.87284
Schedule G-PPPS (Public Purpose Program Surcharge) ^{1/}		\$.03649

Note: The gas procurement charge and total rates generally change on the 5th business day of each month. (Transportation rates do not change monthly.) See Schedule G-NGV2 for further details.

^{1/}Schedule G-PPPS (Public Purpose Program Surcharge) is added to the Total Charge for bill calculation.

Experimental Gas Transportation Service To Noncore Natural Gas Vehicles: Schedule G-NGV4

Schedule G-NGV4 applies to the transportation of gas to customer-owned natural gas vehicle fueling stations on PG&E's Local Transmission and/or Distribution Systems. Schedule G-NGV4 applicability and rates are the same as Schedule G-NT, except Schedule G-PPPS rates apply as shown above.

See Schedule G-NGV4 for further details.

Gas Public Purpose Program Surcharge

The Schedule G-PPPS Surcharge rates shown below are effective January 1, 2006.

Public Purpose Program Surcharge: Schedule G-PPPS

Pursuant to Public Utility (PU) Code Sections 89-0900, this schedule applies a gas Public Purpose Program (PPP) surcharge to gas transportation volumes under the rate schedules specified below. The gas PPP surcharge is collected to fund gas energy efficiency and low-income energy efficiency programs, the California Alternate Rates for Energy (CARE) low-income assistant program, and public interest research and development. Under PU Code Section 896, certain customers are exempt from the gas PPP surcharge as described in the Exempt Customer section, below.

Rates

The following surcharges apply to natural gas service for eligible Core and Noncore End-Use Customers.

CUSTOMER CLASS (RATE SCHEDULE):	PER THERM (NON-CARE)	PER THERM (CARE)
Residential: (G-1, G1-NGV, GM, GS, GT, GL-1, GL1-NGV, GML, GSL, and GTL)	\$0.04968	\$0.01457
Small Commercial: (G-NR1)	\$0.04542	\$0.01031
Large Commercial: (G-NR2)	\$0.05169	\$0.01658
Natural Gas Vehicle: (G-NGV1/G-NGV2/G-NGV4)	\$0.03649	n/a
Industrial: (G-NT - Distribution)	\$0.04079	n/a
Industrial: (G-NT - Backbone/Transmission)	\$0.03890	n/a

Exempt Customers

In accordance with PU Code Section 896, certain customers are exempt from Schedule G-PPPS. These include:

- a. All gas consumed by customer's served under Schedules G-EG and G-WSL;
- b. All gas consumed by Enhanced Oil Recovery (EOR) facilities;
- c. All gas consumed by customers in which the State of California is prohibited from taxing under the United States Constitution or the California Constitution, consistent with California Energy Resources Surcharge Regulations 2315 and 2316, as described in Publication No. 11 issued by the California State Board of Equalization (BOE), which include:

Public Purpose Program Surcharge (cont'd)

1. The United States, its unincorporated agencies and instrumentalities;
2. Any incorporated agency of instrumentality of the United States wholly owned by either the United States or by a corporation wholly owned by the United States;
3. The American National Red Cross, its chapters and branches;
4. Insurance companies, including title insurance companies, subject to taxation under California Constitution, Article XIII, Section 28, or its successor;
5. Enrolled Indians purchasing and consuming natural gas on Indian reservations; and
6. Federal Credit unions organized in accordance with the provisions of the Federal Credit Union Act.

Exempt Customer Bill Adjustments:

PG&E will annually review its customer accounts and make appropriate bill adjustments to return any surcharge amounts received from exempt customers, plus applicable interest, within 30 days after identification of such exempt customers, unless previously refunded from the State Treasury. PG&E will inform BOE of any refunds issued to customers.

See Schedule G-PPPS for further details.

II - Noncore Gas Rates

Gas Franchise Fee Surcharge

The Schedule G-SUR Franchise Fee Surcharge rate shown below is effective April 1, 2006, through May 4, 2006.

Customer-Procured Gas Franchise Fee Surcharge: Schedule G-SUR (Rate changes monthly)

Pursuant to California State Senate Bill No. 278 (1993), Schedule G-SUR applies to all gas volumes procured by Customers from third-party entities and transported by PG&E with the following exceptions:

- a) the State of California or a political subdivision thereof;
- b) one gas utility transporting gas for end-use in its Commission-designated service area through another utility's service area;
- c) a utility transporting its own gas through its own gas transmission and distribution system for purposes of generating electricity or for use in its own operations;
- d) cogeneration Customers, for that quantity of natural gas billed under Schedule G-EG.

Surcharge Recovery

The surcharge will be shown on the Customer's monthly bill based on volumes procured by the Customer from a third-party gas supplier and transported by PG&E (metered usage).

Rates

The G-SUR surcharge changes on a monthly basis and is comprised of the following components:

	PER THERM
a. the monthly core Weighted Average Cost of Gas (WACOG) , exclusive of Storage Costs, Franchise Fees and Uncollectibles, which is multiplied by	\$.59501
b. the Franchise Fee factor* adopted in PG&E's most recent General Rate Case, which is	0.009765
The Schedule G-SUR Franchise Fee Surcharge is effective April 1, 2006, through May 4, 2006.	\$0.00581

*Does not include Uncollectibles factor of 0.002024.

See Schedule G-SUR for further details.

III - Gas Transportation Rates

Gas Transportation Service to Noncore End-Use Customers: Schedule G-NT

Schedule G-NT applies to the transportation of natural gas to Noncore End-Use Customers on PG&E's Local Transmission and/or Distribution Systems. To qualify, a Customer must be classified as a Noncore End-Use Customer, and must maintain an average monthly use through a single meter, in excess of 20,800 therms during the previous twelve (12) months, excluding those months during which usage was 200 therms or less. Customers must procure gas supply from a supplier other than PG&E.

Rates

The applicable Customer Access Charges and Distribution Level Transportation Rate below is based on the Customer's Average Monthly Usage, as defined in Gas Rule 1 (see Tariff Book, Gas Rule 1). Usage through multiple noncore gas meters on a single premise will be combined to determine Average Monthly Usage.

Customer Access Charge

The applicable Per-Day Customer Access Charge is multiplied by the number of days in the billing period.

AVERAGE MONTHLY USE (THERMS)	PER DAY
0 to 5,000 therms	\$1.99332
5,001 to 10,000 therms	\$5.93819
10,001 to 50,000 therms	\$11.05216
50,001 to 200,000 therms	\$14.50455
200,001 to 1,000,000 therms	\$21.04504
1,000,001 therms and above	\$178.51562

Transportation Charge

A customer will pay one of the following rates for gas delivered in the current billing month.

Transmission-Level Rate:

Apply to Customers served directly from PG&E gas facilities that have a maximum operating pressure greater than sixty pounds per square inch (60 psi).

Distribution-Level Rate:

Apply to Customers served from PG&E gas facilities that have a maximum operating pressure of sixty pounds per square inch (60 psi) or less. The Tier 5 rate is equal to the Transmission-Level Rate.

Backbone (per therm)	\$0.01023				
Transmission (per therm)	\$0.02864				
Distribution (per therm)	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Average Monthly Use:	0 to 5,000 therms	5,001 to 10,000 therms	10,001 to 50,000 therms	50,001 to 200,000 therms	200,001 and above
Summer	\$0.13837	\$0.09974	\$0.09367	\$0.09103	\$0.02864
Winter	\$0.17635	\$0.12419	\$0.11600	\$0.11244	\$0.02864

Summer Season: April 1 through October 31

Winter Season: November 1 through March 31

Customers on this schedule are subject to Schedule G-PPPS, a gas Public Purpose Program Surcharge, as shown below. See Schedule G-PPPS for details.

Public Purpose Program Surcharge (per therm)

BACKBONE/TRANSMISSION	DISTRIBUTION
\$0.03890	\$0.04079

Additional Charges

Customers may pay a franchise fee surcharge for gas volumes transported by PG&E (See Schedule G-SUR for details.) Customers are responsible for any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources. See Schedule G-NT for further details.

Gas Transportation Service to Electric Generation: Schedule G-EG

Schedule G-EG applies to the transportation of natural gas used in: (a) electric generation plants served directly from PG&E gas facilities that have a maximum operation pressure greater than sixty pounds per square inch (60 psi); (b) all Cogeneration facilities that meet the efficiency requirements specified in the California Public Utilities Code Section 218.5; and (c) solar electric generation plants, defined herein.

This schedule does not apply to gas transported to non-electric generation loads. Customers on Schedule G-EG with generating capacity 500 kilowatts or larger, or with gas usage in excess of 250,000 therms per year must procure gas supply from a third-party gas supplier, not from a Core Procurement Group.

Certain noncore customers served under this rate schedule may be restricted from converting to a core rate schedule. See Rule 12 (in Tariff Book) for details on core and noncore reclassification.

Rates

The following charges apply to this schedule. They do not include charges for service on PG&E's Backbone Transmission System.

Customer Access Charge

The applicable Per-Day Customer Access Charge is based on the Customer's Average Monthly Usage, as defined in Gas Rule 1 (see Tariff Book, Gas Rule 1). Usage through multiple noncore gas meters on a single premise will be combined to determine Average Monthly Usage. Customers taking service under this schedule who also receive service under other noncore rate schedules at the same premises will be charged a single Customer Access Charge under this schedule.

AVERAGE MONTHLY USE (THERMS)	PER DAY
0 to 5,000 therms	\$1.99332
5,001 to 10,000 therms	\$5.93819
10,001 to 50,000 therms	\$11.05216
50,001 to 200,000 therms	\$14.50455
200,001 to 1,000,000 therms	\$21.04504
1,000,001 therms and above	\$178.51562

Transportation Charge

	BACKBONE	ALL OTHER CUSTOMERS
Transportation Charge (per therm)	\$0.01184	\$0.02528

Customers may be required to pay a franchise fee surcharge for gas volumes transported by PG&E. (See Schedule G-SUR for details).

Additional Charges

Customers are responsible for any other applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of gas supplied from a source other than PG&E from intra- or interstate sources.

See Schedule G-EG for further details.

Gas Transportation to Wholesale/Resale Customers and Gas Balancing Service

Gas Transportation Service to Wholesale/Resale Customers: Schedule G-WSL

Schedule G-WSL applies to the transportation of natural gas for resale. Schedule G-WSL is available to the Customers listed below, and any new wholesale Customer. Customers must procure gas supply from a supplier other than PG&E.

Rates

Customers pay a Customer Access Charge and a Transportation Charge.

	PALO ALTO	COALINGA	WEST COAST GAS- MATHER		ISLAND ENERGY	ALPINE NATURAL GAS	WEST COAST GAS- CASTLE
Customer Access Charge (per day)	\$158.41184	\$47.51112	\$25.22137		\$32.19058	\$10.74214	\$27.59901
	Trans.	Trans.	Trans.	Dist.	Trans.	Trans.	Dist.
Transportation Charge (per therm)	\$0.02285	\$0.02285	\$0.02285	\$0.03580	\$0.02285	\$0.02285	\$0.03240

Existing Wholesale Customers will have a one-time option prior to April 1, 2005, to subscribe, on behalf of their core Customers, for firm capacity on the Redwood to on-system as specified below. Capacity will be offered only for the core portion of the Customer's load. See Rate Schedule G-WSL for further details.

CUSTOMER	REDWOOD (MDTH)
Alpine	0.087
Coalinga	0.609
Island Energy	0.072
Palo Alto	5.433
West Coast Gas (Castle)	0.072
West Coast Gas (Mather)	0.227

Additional Charges

Customers are responsible for any other applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources.

See Schedule G-WSL for further details.

Gas Balancing Service for Intrastate Transportation Customers: Schedule G-BAL

Under Schedule G-BAL, PG&E will calculate, maintain and carry imbalances; provide incentives for Customers to avoid and minimize imbalances, facilitate elimination of imbalances; and cash out imbalances. Schedule G-BAL applies to PG&E's Core Procurement Department for transactions on behalf of PG&E's core procurement Customers, and to all Customers taking service under Schedules G-CT (or other core rate schedule(s) where procurement service is provided by a third party), to Schedules G-NT, G-EG, G-NGV4, G-WSL, G-AFT, G-SFT, G-NFT, G-AA, G-NAA, G-AFTOFF, G-AAOFF, G-NFTOFF, G-NAAOFF, G-PARK, and G-LEND.

See Schedule G-BAL for further details.

Firm Transportation On-System Rates

Annual Firm Transportation On-System: Schedule G-AFT

Schedule G-AFT applies to firm gas transportation service on PG&E's Backbone Transmission System to On-System Delivery Point(s) only. On-System Delivery Point(s) do not include an End-Use Customer's meter. On-System Delivery Point(s) may include: a delivery point pool; a PG&E storage account; a storage account with a third-party on-system storage facility; or a G-PARK or G-LEND account at the Citygate.

To arrange for the further transportation and delivery of natural gas to an End-Use Customer's meter, one of the following additional rate schedules must be utilized: Schedules G-CT, G-NT, G-EG, G-NGV4, or G-WSL. To arrange for further transportation and delivery of natural gas to an Off-System Delivery Point, one of the following additional rate schedules must be utilized: Schedules G-AFTOFF, G-AAOFF, G-NFTOFF or G-NAAOFF.

Service under G-AFT is available only for the transportation of natural gas within PG&E's service territory on the paths described below. PG&E will accept gas on Customer's behalf only at the Receipt Point(s) specifically designated in Customer's Gas Transmission Service Agreement.

Receipt Point(s) available for service on Schedule G-AFT are as follows:

PATH	RECEIPT POINT(S)
Redwood to On-System	Malin or other receipt point north of the Antioch Terminal not included in other backbone transmission paths
Baja to On-System	Topock, Dagget, Kern River Station or other receipt points south of the Antioch Terminal not included in other backbone transmission paths
Silverado to On-System	PG&E interconnections with California Production (see Gas Rule 1)
Mission to On-System	PG&E's Market Center Citygate location, an On-System Delivery Point, PG&E's storage facilities, or a third-party's storage facilities located in PG&E's service territory

Delivery Point(s)

Any Delivery Point(s) to which gas is transported under this rate schedule must be an On-System Delivery Point.

Rates

The Customer has the option to elect either the Modified Fixed Variable (MFV) or the Straight Fixed Variable (SFV) rate structure, as specified in the Customer's Service Agreement.

Reservation Charge

The reservation charge is the applicable reservation rate multiplied by the Maximum Daily Quantity (MDQ) for the contracted path as specified in the Customer's Service Agreement. The Reservation Charge is payable each month regardless of the quantity of gas transported during the month.

PATH	RESERVATION RATE (PER DECATHERM PER MONTH)	
	MFV Rates	SFV Rates
Redwood to On-System	\$5.4094	\$9.3177
Redwood to On-System (Core Procurement Groups only)	\$3.7575	\$4.8952
Baja to On-System (including Core Procurement Groups)	\$6.7516	\$8.8998
Silverado to On-System (including Core Procurement Groups)	\$3.1763	\$4.6170
Mission to On-System (including Core Procurement Groups)	\$3.1763	\$4.6170

Annual Firm Transportation On-System: Schedule G-AFT (cont'd)**Usage Charge**

The Usage Charge is equal to the applicable usage rate for the Customer's contracted path, multiplied by the quantity of gas delivered on the Customer's behalf.

PATH	USAGE RATE (PER DECATHERM)	
	MFV Rates	SFV Rates
Redwood to On-System	\$0.1363	\$0.0078
Redwood to On-System (Core Procurement Groups only)	\$0.0517	\$0.0143
Baja to On-System (including Core Procurement Groups)	\$0.0860	\$0.0154
Silverado to On-System (including Core Procurement Groups)	\$0.0539	\$0.0065
Mission to On-System (including Core Procurement Groups)	\$0.0539	\$0.0065
Mission to On-System Storage Withdrawals (Conversion option from Firm On-System Redwood or Baja Path only)	\$0.0000	\$0.0000

Additional Charges

The Customer is responsible for payment of any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources. Rates under this schedule are not negotiable. Transportation volumes will be subject to a shrinkage allowance in accordance with Rule 21 (see Tariff Book). Nominations are required for gas transported under this rate schedule (see Rule 21). Service under this schedule may be curtailed (see Rule 14 for details). Service shall be subject to all applicable terms, conditions and obligations of Schedule G-BAL (see Tariff Book).

See Schedule G-AFT for further details.

Firm Transportation Off-System Rates

Annual Firm Transportation Off-System: Schedule G-AFTOFF

Schedule G-AFTOFF applies to firm gas transportation service on PG&E's Backbone Transmission System to the Off-System Delivery Points. Schedule G-AFTOFF is available only for the transportation of natural gas within PG&E's service territory on the specific paths described below for off-system deliveries. PG&E will accept gas on Customer's behalf only at the Receipt Point(s) specifically designated in Customer's Gas Transmission Service Agreement.

Receipt Point(s) available for service on Schedule G-AFTOFF are as follows:

PATH	RECEIPT POINT(S)
Redwood to Off-System	Malin or other receipt point north of the Antioch Terminal not included in other backbone transmission paths
Baja to Off-System	Topock, Dagget, Kern River Station or other receipt points south of the Antioch Terminal not included in other backbone transmission paths
Silverado to Off-System	PG&E interconnections with California Production (see Gas Rule 1)
Mission to Off-System	PG&E's Market Center Citygate location, an On-System Delivery Point, PG&E's storage facilities or a third-party's storage facilities located in PG&E's service territory

Firm Off-System Delivery Points

Kern River Station to Southern California Gas Company
Fremont Peak to Kern River Gas Transmission

Backhaul Off-System Points

All off-system interconnection points are available as backhaul delivery points under this schedule if the upstream pipeline accepts backhaul nominations. Backhaul service is limited to the quantities of gas being delivered from the upstream pipeline.

Alternative Delivery Points

If the Customer elects the Modified Fixed Variable (MFV) rate structure under Schedule G-AFTOFF, the Delivery Point under this schedule shall be limited to a Firm Off-System Delivery Point. If the Customer elects the Straight Fixed Variable (SFV) rate structure under G-AFTOFF, the Customer may specify an On-System Delivery Point within the transmission path contracted by Customer as an alternate delivery point.

Rates

The Customer has the option to elect either the Modified Fixed Variable (MFV) or the Straight Fixed Variable (SFV) rate structure, which will be specified in the Customer's Service Agreement.

Annual Firm Transportation Off-System: Schedule G-AFTOFF (cont'd)**Reservation Charge**

The reservation charge is the applicable reservation rate multiplied by the Maximum Daily Quantity (MDQ) for the contracted path as specified in the Customer's Service Agreement. The Reservation Charge is payable each month regardless of the quantity of gas transported during the month.

PATH	RESERVATION RATE (PER DECATHERM PER MONTH)	
	MFV Rates	SFV Rates
Redwood to Off-System	\$5.4094	\$9.3177
Baja to Off-System	\$6.7516	\$8.8998
Silverado to Off-System	\$5.4094	\$9.3177
Mission to Off-System	\$5.4094	\$9.3177

Usage Charge

The Usage Charge is equal to the applicable usage rate for the Customer's contracted path, multiplied by the quantity of gas delivered on the Customer's behalf.

PATH	USAGE RATE (PER DECATHERM)	
	MFV RATES	SFV RATES
Redwood to Off-System	\$0.1363	\$0.0078
Baja to Off-System	\$0.0860	\$0.0154
Silverado to Off-System	\$0.1363	\$0.0078
Mission to Off-System	\$0.1363	\$0.0078

Additional Charges

The Customer is responsible for payment of any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources. Rates under this schedule are not negotiable. Transportation volumes will be subject to a shrinkage allowance in accordance with Rule 21 (see Tariff Book). Nominations are required for gas transported under this rate schedule (see Rule 21). Service under this schedule may be curtailed (see Rule 14 for details). Service shall be subject to all applicable terms, conditions and obligations of Schedule G-BAL (see Tariff Book).

See Schedule G-AFTOFF for further details.

Seasonal Firm Transportation On-System Rates

Seasonal Firm Transportation On-System: Schedule G-SFT

Schedule G-SFT applies to the seasonal firm gas transportation service on PG&E's Backbone Transmission System to On-System Delivery Point(s) only. On-System Delivery Point(s) do not include an End-Use Customer's meter. On-System Delivery Point(s) may include: a delivery point pool; a PG&E storage account; a storage account with a third-party on-system storage facility; or a G-PARK or G-LEND account at the Citygate.

To arrange for the further transportation and delivery of natural gas to an End-Use Customer's meter, one of the following additional rate schedules must be utilized: Schedules G-CT, G-NT, G-EG, G-NGV4, or G-WSL. To arrange for further transportation and delivery of natural gas to an Off-System Delivery Point, one of the following additional rate schedules must be utilized: Schedules G-AFTOFF, G-AAOFF, G-NFTOFF or G-NAAOFF.

Service under Schedule G-SFT is available only for the transportation of natural gas within PG&E's service territory on the paths described below. PG&E will accept gas on Customer's behalf only at the Receipt Point(s) specifically designated in Customer's Gas Transmission Service Agreement.

Receipt Point(s) available for service on Schedule G-SFT are as follows:

PATH	RECEIPT POINT(S)
Redwood to On-System	Malin or other receipt point north of the Antioch Terminal not included in other backbone transmission paths
Baja to On-System	Topock, Dagget, Kern River Station or other receipt points south of the Antioch Terminal not included in other backbone transmission paths
Silverado to On-System	PG&E interconnections with California Production (see Gas Rule 1)
Mission to On-System	PG&E's Market Center Citygate location, an On-System Delivery Point, PG&E's storage facilities or a third-party's storage facilities located in PG&E's service territory

Delivery Point(s)

Any Delivery Point(s) to which gas is transported under this rate schedule must be an On-System Delivery Point.

Rates

The Customer has the option to elect either the Modified Fixed Variable (MFV) or the Straight Fixed Variable (SFV) rate structure, which will be specified in the Customer's Service Agreement.

Reservation Charge

The reservation charge is the applicable reservation rate multiplied by the Maximum Daily Quantity (MDQ) for the contracted path as specified in the Customer's Service Agreement. The Reservation Charge is payable each month regardless of the quantity of gas transported during the month.

PATH	RESERVATION RATE (PER DECATHERM PER MONTH)	
	MFV RATES	SFV RATES
Redwood to On-System	\$6.4912	\$11.1813
Baja to On-System	\$8.1020	\$10.6797
Silverado to On-System	\$3.8115	\$5.5404
Mission to On-System	\$3.8115	\$5.5404

Seasonal Firm Transportation On-System: Schedule G-SFT (cont'd)

Usage Charge

The Usage Charge is equal to the applicable usage rate for the Customer's contracted path, multiplied by the quantity of gas delivered on the Customer's behalf.

PATH	USAGE RATE (PER DECATHERM)	
	MFV RATES	SFV RATES
Redwood to On-System	\$0.1636	\$0.0094
Baja to On-System	\$0.1032	\$0.0185
Silverado to On-System	\$0.0647	\$0.0078
Mission to On-System	\$0.0647	\$0.0078

Additional Charges

The Customer is responsible for payment of any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources. Rates under this schedule are not negotiable. Transportation volumes will be subject to a shrinkage allowance in accordance with Rule 21 (see Tariff Book). Nominations are required for gas transported under this rate schedule (see Rule 21). Service under this schedule may be curtailed (see Rule 14 for details). Service shall be subject to all applicable terms, conditions and obligations of Schedule G-BAL (see Tariff Book).

For purposes of this rate schedule there are two (2) seasons per year, Winter and Summer. The Winter season extends for five (5) months, beginning November 1 and ending March 31. The Summer season extends for seven (7) months, beginning April 1 and ending October 31.

See Schedule G-SFT for further details.

As-Available Transportation On-System Rates

As-Available Transportation On-System: Schedule G-AA

Schedule G-AA applies to As-available gas transportation service on PG&E's Backbone Transmission System to On-System Delivery Point(s) only. On-System Delivery Point(s) do not include an End-Use Customer's meter. On-System Delivery Point(s) may include: a delivery point pool; a PG&E storage account; a storage account with a third-party on-system storage facility; or a G-PARK or G-LEND account at the Citygate.

To arrange for the further transportation and delivery of natural gas to an End-Use Customer's meter, one of the following additional rate schedules must be utilized: Schedules G-CT, G-NT, G-EG, G-NGV4, or G-WSL. To arrange for further transportation and delivery of natural gas to an Off-System Delivery Point, one of the following additional rate schedules must be utilized: Schedules G-AFTOFF, G-AAOFF, G-NFTOFF or G-NAAOFF.

Service under Schedule G-AA is available only for the transportation of natural gas within PG&E's service territory on the paths described below. PG&E will accept gas on Customer's behalf only at the Receipt Point(s) specifically designated in Customer's Gas Transmission Service Agreement.

Receipt Point(s) available for service on Schedule G-AA are as follows:

PATH	RECEIPT POINT(S)
Redwood to On-System	Malin or other receipt point north of the Antioch Terminal not included in other backbone transmission paths
Baja to On-System	Topock, Dagget, Kern River Station or other receipt points south of the Antioch Terminal not included in other backbone transmission paths
Silverado to On-System	PG&E interconnections with California Production (see Gas Rule 1)
Mission to On-System	PG&E's Market Center Citygate location, an On-System Delivery Point, PG&E's storage facilities or a third-party's storage facilities located in PG&E's service territory

Delivery Point(s)

Any Delivery Point(s) to which gas is transported under this rate schedule must be an On-System Delivery Point.

Rates

The Customer shall pay a Usage Charge for each decatherm equal to the applicable usage rate for the contracted path, multiplied by the quantity of gas delivered on the Customer's behalf.

Usage Charge

PATH	USAGE RATE (PER DECATHERM)
Redwood to On-System	\$0.3770
Baja to On-System	\$0.3696
Silverado to On-System	\$0.1900
Mission to On-System	\$0.0000

Additional Charges

The Customer is responsible for payment of any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources. Rates under this schedule are not negotiable. Transportation volumes will be subject to a shrinkage allowance in accordance with Rule 21 (see Tariff Book). Nominations are required for gas transported under this rate schedule (see Rule 21). Service under this schedule may be curtailed (see Rule 14 for details). Service shall be subject to all applicable terms, conditions and obligations of Schedule G-BAL (see Tariff Book).

See Schedule G-AA for further details.

As-Available Transportation Off-System Rates

As-Available Transportation Off-System: Schedule G-AAOFF

Schedule G-AAOFF applies to As-available gas transportation service on PG&E's Backbone Transmission System to Off-System Delivery Point(s) only. Schedule G-AAOFF is available only for the transportation of natural gas within PG&E's service territory on the specific paths described below. PG&E will accept gas on Customer's behalf only at the Receipt Point(s) specifically designated in Customer's Gas Transmission Service Agreement.

Receipt Point(s) available for service on Schedule G-AAOFF are as follows:

PATH	RECEIPT POINT(S)
Redwood to Off-System	Malin or other receipt point north of the Antioch Terminal not included in other backbone transmission paths
Baja to Off-System	Topock, Dagget, Kern River Station or other receipt points south of the Antioch Terminal not included in other backbone transmission paths
Silverado to Off-System	PG&E interconnections with California Production (see Gas Rule 1)
Mission to Off-System	PG&E's Market Center Citygate location, an On-System Delivery Point, PG&E's storage facilities or a third-party's storage facilities located in PG&E's service territory

Delivery Point(s)

Any Delivery Point(s) to which gas is transported under this rate schedule must be an Off-System Delivery Point.

Rates

The Customer shall pay a Usage Charge for each decatherm equal to the applicable usage rate for the contracted path, multiplied by the quantity of gas delivered on the Customer's behalf.

Usage Charge

PATH	USAGE RATE (PER DECATHERM)
Redwood to Off-System	\$0.3770
Baja to Off-System	\$0.3696
Silverado to Off-System	\$0.3770
Mission to Off-System	\$0.3770
Mission to Off-System Storage Withdrawals	\$0.0000

Additional Charges

The Customer is responsible for payment of any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources. Rates under this schedule are not negotiable. Transportation volumes will be subject to a shrinkage allowance in accordance with Rule 21 (see Tariff Book). Nominations are required for gas transported under this rate schedule (see Rule 21). Service under this schedule may be curtailed (see Rule 14 for details). Service shall be subject to all applicable terms, conditions and obligations of Schedule G-BAL (see Tariff Book).

See Schedule G-AAOFF for further details.

Negotiated Firm Transportation On-System Rates

Negotiated Firm Transportation On-System: Schedule G-NFT

Schedule G-NFT applies to the firm gas transportation service on PG&E's Backbone Transmission System to On-System Delivery Point(s) only, at negotiated rates. On-System Delivery Point(s) do not include an End-Use Customer's meter. On-System Delivery Point(s) may include: a delivery point pool; a PG&E storage account; a storage account with a third-party on-system storage facility; or, a G-PARK or G-LEND account at the Citygate.

To arrange for the further transportation and delivery of natural gas to an End-Use Customer's meter, one of the following additional rate schedules must be utilized: Schedules G-CT, G-NT, G-EG, G-NGV4, or G-WSL. To arrange for further transportation and delivery of natural gas to an Off-System Delivery Point, one of the following additional rate schedules must be utilized: Schedules G-AFTOFF, G-AAOFF, G-NFTOFF or G-NAAOFF.

Service under Schedule G-NFT is available only for the transportation of natural gas within PG&E's service territory on the specific paths described below. PG&E will accept gas on Customer's behalf only at the Receipt Point(s) specifically designated in Customer's Gas Transmission Service Agreement.

Receipt Point(s) available for service on Schedule G-NFT are as follows:

PATH	RECEIPT POINT(S)
Redwood to On-System	Malin or other receipt point north of the Antioch Terminal not included in other backbone transmission paths
Baja to On-System	Topock, Dagget, Kern River Station or other receipt points south of the Antioch Terminal not included in other backbone transmission paths
Silverado to On-System	PG&E interconnections with California Production (see Gas Rule 1)
Mission to On-System	PG&E's Market Center Citygate location, an On-System Delivery Point, PG&E's storage facilities or a third-party's storage facilities located in PG&E's service territory

Delivery Point(s)

Any Delivery Point(s) to which gas is transported under this rate schedule must be an On-System Delivery Point.

Rates

The term, take requirement, and rate are negotiable between PG&E and the Customer. Negotiated rates for transmission service shall not be less than PG&E's short-run marginal cost of providing the service. Negotiated transmission rates under Schedule G-NFT will be capped at 120 percent of the tariffed rate under Schedule G-AFT for a particular path, as follows: the negotiated rate (including all surcharges, costs and/or fees), converted to a volumetric-only rate at 100 percent load factor, shall be no greater than 120 percent of the Schedule G-AFT tariffed rate (including all surcharges, costs and/or fees), converted to a volumetric-only rate at 100 percent load factor under the Modified Fixed Variable (MFV) rate structure.

At PG&E's sole option, firm On-System capacity may be available under Schedule G-NFT at less than the rates under Schedule G-AFT. At PG&E's sole option, negotiated offers satisfactory to PG&E may be accepted.

The Customer is responsible for any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources.

Negotiated Firm Transportation Off-System: Schedule G-NFTOFE (cont'd)

To transport storage withdrawals On-System, Customers may convert all or part of a Firm On-System Redwood or Firm On-System Baja Exhibit to a Firm On-System Mission Exhibit at any time prior to 60 minutes before the close of the Timely Nomination Cycle, as set forth in Gas Rule 21. The negotiated transmission rate for this Mission Path service shall, unless otherwise agreed to, be zero. However, the full monthly demand charge is still applicable. Conversions of Firm On-System Baja Exhibits are limited to the amount of unsold Firm Redwood capacity available at the time of the requested conversion. Baja Exhibit conversions may be requested on a monthly basis, no more than five days prior to the end of the month, for a maximum term of one month. Redwood Exhibit conversions have no minimum term limit. See Rate Schedule G-NFT for further details.

Transportation volumes will be subject to a shrinkage allowance in accordance with Rule 21 (see Tariff Book). Nominations are required for gas transported under this rate schedule (see Rule 21). Service under this schedule may be curtailed (see Rule 14 for details). Service shall be subject to all applicable terms, conditions and obligations of Schedule G-BAL (see Tariff Book).

See Schedule G-NFT for further details.

Negotiated Firm Transportation Off-System Rates

Negotiated Firm Transportation Off-System: Schedule G-NFTOFF

Schedule G-NFTOFF applies to firm gas transportation service on PG&E's Backbone Transmission System to the Off-System Delivery Points at negotiated rates. Service under Schedule G-NFTOFF is available only for the transportation of natural gas within PG&E's service territory on the specific paths described below for off-system deliveries. PG&E will accept gas on Customer's behalf only at the Receipt Point(s) specifically designated in Customer's Gas Transmission Service Agreement.

Receipt Point(s) available for service on Schedule G-NFTOFF are as follows:

PATH	RECEIPT POINT(S)
Redwood to Off-System	Malin or other receipt point north of the Antioch Terminal not included in other backbone transmission paths
Baja to Off-System	Topock, Dagget, Kern River Station or other receipt points south of the Antioch Terminal not included in other backbone transmission paths
Silverado to Off-System	PG&E interconnections with California Production (see Gas Rule 1)
Mission to Off-System	PG&E's Market Center Citygate location, an On-System Delivery Point, PG&E's storage facilities or a third-party's storage facilities located in PG&E's service territory

Firm Off-System Delivery Points

Kern River Station to Southern California Gas Company
Fremont Peak to Kern River Gas Transmission

Backhaul Off-System Points

All off-system interconnection points are available as backhaul delivery points under this schedule if the upstream pipeline accepts backhaul nominations. Backhaul service is limited to the quantities of gas being delivered from the upstream pipeline.

Alternative Delivery Points

The Delivery Point to which gas is transported under this rate schedule shall be a Firm Off-System Delivery Point, unless the Customer elects both the Straight Fixed Variable (SFV) rate structure and the maximum allowable rate under G-NFTOFF. If the above conditions are met, the Customer may specify an On-System Delivery Point within the transmission path contracted by Customer as an alternative delivery point.

Rates

The term, take requirement, and rate are negotiable between PG&E and the Customer. Negotiated rates for transmission service shall not be less than PG&E's short-run marginal cost of providing the service. Negotiated transmission rates under Schedule G-NFTOFF will be capped at 120 percent of the Schedule G-AFTOFF tariffed rate for a particular path, as follows: the negotiated rate (including all surcharges, costs and/or fees), converted to a volumetric-only rate at 100 percent load factor, shall be no greater than 120 percent of the Schedule G-AFTOFF tariffed rate (including all surcharges, costs and/or fees), converted to a volumetric-only rate at 100 percent load factor under the Modified Fixed Variable (MFV) rate structure.

Negotiated Firm Transportation Off-System: Schedule G-NFTOFF (cont'd)

At PG&E's sole option, firm Off-System capacity may be available on G-NFTOFF at less than the rates in Schedule G-AFTOFF. At PG&E's sole option, negotiated offers satisfactory to PG&E may be accepted.

The Customer is responsible for any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources. Transportation volumes will be subject to a shrinkage allowance in accordance with Rule 21 (see Tariff Book). Nominations are required for gas transported under this rate schedule (see Rule 21). Service under this schedule may be curtailed (see Rule 14 for details). Service shall be subject to all applicable terms, conditions and obligations of Schedule G-BAL (see Tariff Book).

See Schedule G-NFTOFF for further details.

Negotiated As-Available Transportation On-System Rates

Negotiated As-Available Transportation On-System: Schedule G-NAA

Schedule G-NAA applies to As-available gas transportation service on PG&E's Backbone Transmission System to On-System Delivery Point(s) only, at negotiated rates. On-System Delivery Point(s) do not include an End-Use Customer's meter. On-System Delivery Point(s) may include: a delivery point pool; a PG&E storage account; a storage account with a third-party on-system storage facility; or, a G-PARK or G-LEND account at the Citygate.

To arrange for the further transportation and delivery of natural gas to an End-Use Customer's meter, one of the following rate schedules must be utilized: Schedules G-CT, G-NT, G-EG, G-NGV4, or G-WSL. To arrange for the further transportation and delivery of natural gas to an Off-System Delivery Point, one of the following rate schedules must be utilized: Schedules G-AFTOFF, G-AAOFF, G-NFTOFF or G-NAAOFF.

Service under Schedule G-NAA is available only for the transportation of natural gas within PG&E's service territory on the specific paths described below. PG&E will accept gas on Customer's behalf only at the Receipt Point(s) specifically designated in Customer's Gas Transmission Service Agreement.

Receipt Point(s) available for service on Schedule G-NAA are as follows:

PATH	RECEIPT POINT(S)
Redwood to On-System	Malin or other receipt point north of the Antioch Terminal not included in other backbone transmission paths
Baja to On-System	Topock, Dagget, Kern River Station or other receipt points south of the Antioch Terminal not included in other backbone transmission paths
Silverado to On-System	PG&E interconnections with California Production (see Gas Rule 1)
Mission to On-System	PG&E's Market Center Citygate location, an On-System Delivery Point, PG&E's storage facilities or a third-party's storage facilities located in PG&E's service territory

Delivery Point(s)

Any Delivery Point to which gas is transported under this rate schedule must be an On-System Delivery Point.

Rates

The term, take requirement, and rate are negotiable between PG&E and the Customer. Negotiated rates for transmission service shall not be less than PG&E's short-run marginal cost of providing the service. Negotiated transmission rates under Schedule G-NAA will be capped at 120 percent of the tariffed rate under Schedule G-AA for a particular path. At PG&E's sole option, As-available On-System capacity may be available under Schedule G-NAA at less than the rates under Schedule G-AA.

At PG&E's sole option, negotiated offers satisfactory to PG&E may be accepted. The Customer is responsible for any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources.

See Schedule G-NAA for further details.

Negotiated As-Available Transportation Off-System Rates

Negotiated As-Available Transportation Off-System: Schedule G-NAAOFF

Schedule G-NAAOFF applies to As-available gas transportation service on PG&E's Backbone Transmission System to Off-System Delivery Point(s), at negotiated rates. Schedule G-NAAOFF is available only for the transportation of natural gas within PG&E's service territory on the specific paths described below for off-system deliveries. PG&E will accept gas on Customer's behalf only at the Receipt Point(s) specifically designated in Customer's Gas Transmission Service Agreement.

Receipt Point(s) available for service on Schedule G-NAAOFF are as follows:

PATH	RECEIPT POINT(S)
Redwood to Off-System	Malin or other receipt point north of the Antioch Terminal not included in other backbone transmission paths
Baja to Off-System	Topock, Dagget, Kern River Station or other receipt points south of the Antioch Terminal not included in other backbone transmission paths
Silverado to Off-System	PG&E interconnections with California Production (see Gas Rule 1)
Mission to Off-System	PG&E's Market Center Citygate location, an On-System Delivery Point, PG&E's storage facilities or a third-party's storage facilities located in PG&E's service territory

Delivery Point(s)

Any Delivery Point to which gas is transported under this rate schedule must be an Off-System Delivery Point.

Rates

The term, take requirement, and rate are negotiable between PG&E and the Customer. Negotiated rates for transmission service shall not be less than PG&E's short-run marginal cost of providing the service. Negotiated transmission rates under G-NAAOFF will be capped at 120 percent of the tariffed rate under Schedule G-AAOFF for a particular path. At PG&E's sole option, as-available off-system capacity may be available hereunder at less than the rates under Schedule G-AAOFF.

At PG&E's sole option, negotiated offers satisfactory to PG&E may be accepted. The Customer is responsible for any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources.

See Schedule G-NAAOFF for further details.

EXHIBIT C

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC DEPARTMENT
TOTAL OPERATIVE PLANT AND DEPRECIATION RESERVE
AS OF DECEMBER 31, 2004

(000's)

Line	Asset Class	FERC Account	Description	Utility		Diablo Canyon	
				Plant	Reserve	Plant	Reserve
<i>Electric Intangible</i>							
1	EIP30201	302	Franchises & Consents	67,872	20,177	0	0
2	EIP30301	303	USBR	1,000	999	0	0
3	EIP30302	303	Patents	0	0	0	0
4	EIP30303	303	Software	8,658	8,227	0	0
5			<i>Total Electric Intangible</i>	<i>77,527</i>	<i>29,403</i>	<i>0</i>	<i>0</i>
<i>Electric Steam Production - Fossil</i>							
6	ESF31001	310	Land	2,249	0	0	0
7	ESF31002	310	Land Rights	38	0	0	0
8	ESF31101	311	Structures and Improvements	44,290	38,015	0	0
9	ESF31201	312	Boiler Plant Equipment	95,855	95,712	0	0
10	ESF31202	312	Boiler Pit Equip Pollution Cont	7,442	3,772	0	0
11	ESF31301	313	Engines & Engine Driven Gen	1,059	772	0	0
12	ESF31401	314	Turbogenerator Units	42,505	39,538	0	0
13	ESF31501	315	Accessory Electric Equipment	14,768	14,969	0	0
14	ESF31601	316	Misc. Power Plant Equipment	12,558	12,282	0	0
15			<i>Total Steam Production - Fossil</i>	<i>220,764</i>	<i>205,060</i>	<i>0</i>	<i>0</i>
<i>Electric Nuclear Production</i>							
16	ENP10900	109	DCPP FASB 109 Gross Up	0	0	468,499	468,499
17	ENP32001	320	Land	0	0	17,174	17,174
18	ENP32002	320	Land Rights	0	0	4,414	4,414
19	ENP32100	321	Structures and Improvements	0	0	948,348	947,334
20	ENP32200	322	Reactor Plant Equipment	0	0	2,830,854	2,814,789
21	ENP32300	323	Turbogenerator Units	0	0	1,066,759	1,039,228
22	ENP32400	324	Accessory Electric Equipment	0	0	757,767	741,234
23	ENP32401	324	Accessory Electric Equip HBPP	0	0	0	0
24	ENP32500	325	Misc. Power Plant Equipment	0	0	555,803	525,449
25	ENP32501	325	Misc. Power Plant Equip HBPP	0	0	0	0
26			<i>Total Electric Nuclear Production</i>	<i>0</i>	<i>0</i>	<i>6,649,619</i>	<i>6,558,122</i>
<i>Electric Hydro Production</i>							
27	EHP30200	302	Franchises / Consents				
28	EHP33001	330	Land	10,180	0	0	0
29	EHP33003	330	Recreation Facilities / land	8	0	0	0
30	EHP33004	330	Land Rights	15,029	0	0	0
31	EHP33005	330	Land Rights - Fish & Wildlife	6	0	0	0
32	EHP33006	330	Land Rights Recreation Facility	1,934	0	0	0
33	EHP33101	331	Structures and Improvements	119,647	65,377	0	0
34	EHP33102	331	Struc & Improvements Fish/Wild	124	98	0	0
35	EHP33103	331	Struc & Improvements Rec Fac	11,065	7,558	0	0
36	EHP33201	332	Resvrs Dams Wtrwys Frbys Pnstk	942,904	583,580	0	0
37	EHP33202	332	Resvrs Dams Wtrwys Fish/Wild	7,031	3,839	0	0
38	EHP33203	332	Resvrs Dams Wtrwys Rec Facility	10,824	8,921	0	0
39	EHP33300	333	Water Wheels Turbines & Gen	234,474	129,053	0	0
40	EHP33400	334	Accessory Electric Equipment	90,537	39,685	0	0
41	EHP33500	335	Misc. Power Plant Equipment	30,077	8,969	0	0
42	EHP33600	336	Roads Railroads and Bridges	31,529	17,208	0	0
43			<i>Total Electric Hydro Production</i>	<i>1,505,369</i>	<i>845,298</i>	<i>0</i>	<i>0</i>
<i>Electric Hydro Production Helms</i>							
44	EHH30200	302	Franchises and Consents	0	0	0	0
45	EHH33001	330	Land	3	0	0	0
46	EHH33004	330	Land Rights	0	0	0	0
47	EHH33101	331	Structures and Improvements Equ	158,941	88,930	0	0
48	EHH33201	332	Resvrs Dams Wtrwys Frbys Pns	404,141	187,474	0	0
49	EHH33300	333	Water Wheels Turbines Gen	165,258	58,562	0	0
50	EHH33400	334	Accessory Electric Equipment	41,276	18,012	0	0

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC DEPARTMENT
TOTAL OPERATIVE PLANT AND DEPRECIATION RESERVE
AS OF DECEMBER 31, 2004

(000's)

Line	Asset Class	FERC Account	Description	Utility		Diablo Canyon	
				Plant	Reserve	Plant	Reserve
51	EHH33500	335	Misc Power Plant Equipment	14,442	6,117	0	0
52	EHH33600	336	Roads Railroads and Bridges	8,495	3,636	0	0
53			Total Electric Hydro Production - Helms	792,555	320,730	0	0
			<i>Electric Other Production</i>				
54	EOP34002	340	Land Rights	8	0	0	0
55	EOP34100	341	Structures and Improvements	248	86	0	0
56	EOP34200	342	Fuel Holders Producers & Acc	994	994	0	0
57	EOP34300	343	Prime Movers	1,487	1,148	0	0
58	EOP34400	344	Generators	15,243	11,583	0	0
59	EOP34500	345	Accessory Electric Equipment	425	425	0	0
60	EOP34600	346	Misc. Power Plant Equipment	45	36	0	0
61			Total Electric Other Production	18,450	14,273	0	0
62			Total Production Plant	2,537,138	1,385,360	6,649,619	6,558,122
			<i>Electric Transmission</i>				
63	ETP35001	350	Land	38,871	0	0	0
64	ETP35002	350	Land and Land Rights	147,728	4,629	0	0
65	ETP35201	352	Structures and Improvements	115,199	38,325	0	0
66	ETP35202	352	Struc & Improvements Equipment	5,591	1,006	0	0
67	ETP35301	353	Station Equipment	1,674,181	422,067	0	0
68	ETP35302	353	Power Plant Step Up Transformer	134,245	57,146	0	0
69	ETP35400	354	Towers and Fixtures	365,184	236,805	0	0
70	ETP35500	355	Poles and Fixtures	311,740	158,742	0	0
71	ETP35600	356	OH Conductors & Devices-Twr Lns	647,105	315,501	0	0
72	ETP35700	357	Underground Conduits	92,390	19,145	0	0
73	ETP35800	358	Underground Conduct & Devices	53,818	22,338	0	0
74	ETP35900	359	Roads and Trails	18,389	7,919	0	0
75	ETX35002	350	Path 15 Trans Pkt Land Rights	0	0	0	0
76	ETX35201	352	Path 15 Trans Pkt: Struct & Imp	0	0	0	0
77	ETX35301	353	Path 15 Trans Pkt: Station Equip	35,779	463	0	0
78	ETX35400	354	Path 15 Trans Pkt: Towers & Fix	5,360	10	0	0
79	ETX35500	355	Path 15 Trans Pkt: Poles & Fix	34	(0)	0	0
80	ETX35600	356	Path 15 Trans Pkt: OH Conduct/D	248	2	0	0
81	ETX35700	357	Path 15 Trans Plant: UG Conduit	0	0	0	0
82	NTP35201	352	DCPP Trans Plant Struct & Improv	0	0	4,567	4,567
83	NTP35202	352	DCPP Trans Plant Struct Imp Eq	0	0	285	285
84	NTP35301	353	DCPP Trans Plant Station Equip	0	0	5,923	5,921
85	NTP35302	353	DCPP Trans Plant Step Up Transl	0	0	57,859	54,890
86			Total Electric Transmission	3,643,839	1,284,098	68,734	65,663
			<i>Electric Distribution</i>				
87	EDP36001	360	Land	27,281	0	0	0
88	EDP36002	360	Land Rights	112,015	0	0	0
89	EDP36101	361	Structures and Improvements	118,803	47,130	0	0
90	EDP36102	361	Struc & Improvements Equipment	14,212	4,020	0	0
91	EDP36200	362	Station Equipment	1,327,342	437,717	0	0
92	EDP36300	363	Storage Battery Equipment	335	324	0	0
93	EDP36400	364	Poles Towers and Fixtures	1,927,349	854,736	0	0
94	EDP36500	365	OH Conductor & Devices	2,202,738	1,029,890	0	0
95	EDP36600	366	Underground Conduit	1,700,681	331,827	0	0
96	EDP36700	367	Underground Conduct & Devices	2,364,619	1,171,573	0	0
97	EDP36801	368	Line Transformers	996,137	340,500	0	0
98	EDP36802	368	Line Transformers Underground	288,931	114,016	0	0
99	EDP36901	369	Services - Overhead	536,514	404,043	0	0
100	EDP36902	369	Services - Underground	1,544,975	634,706	0	0
101	EDP37000	370	Meters	500,982	210,248	0	0
102	EDP37100	371	Install on Customer Premises	27,313	32,013	0	0
103	EDP37200	372	Leased Prp on Customer Premises	895	222	0	0
104	EDP37301	373	Streetlight & Signal Sys OH Co	7,370	9,467	0	0

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC DEPARTMENT
TOTAL OPERATIVE PLANT AND DEPRECIATION RESERVE
AS OF DECEMBER 31, 2004

(000's)

Line	Asset Class	FERC Account	Description	Utility		Diablo Canyon	
				Plant	Reserve	Plant	Reserve
105	EDP37302	373	ST.Light Signal Sys Cond & Ca	19,971	6,700	0	0
106	EDP37303	373	St.light & Signal Sys Lamps & E	81,454	68,144	0	0
107	EDP37304	373	St.Light & Signal Sys Elect	23,533	14,840	0	0
108			<i>Total Electric Distribution</i>	<u>13,821,458</u>	<u>5,712,117</u>	<u>0</u>	<u>0</u>
			<i>Electric General</i>				
109	EGP38901	389	Land	6	0	0	0
110	EGP38902	389	Land Rights	415	0	0	0
111	EGP39000	390	Structures and Improvements	7,884	3,576	0	0
112	EGP39100	391	Office Furniture and Equipment	12,904	4,440	0	0
113	EGP39400	394	Tools Shop & Garage Equipment	51,015	23,589	0	0
114	EGP39500	395	Laboratory Equipment	12,457	6,055	0	0
115	EGP39600	396	Power Operated Equipment	428	184	0	0
116	EGP39700	397	Communication Equipment	6,510	4,913	0	0
117	EGP39800	398	Miscellaneous Equipment	49,058	32,034	0	0
118	EGP39900	399	Other Tangible Property	0	0	0	0
119	NGP38901	389	DCPP General Plant Land	0	0	4	4
120	NGP39100	391	DCPP Office Furniture & Equip	0	0	0	0
121	NGP39800	398	DCPP Miscellaneous Equipment	0	0	284	284
122			<i>Total Electric General</i>	<u>140,477</u>	<u>74,761</u>	<u>288</u>	<u>288</u>
123			TOTAL ELECTRIC PLANT AND RESERVE	<u>20,220,439</u>	<u>8,485,769</u>	<u>6,718,641</u>	<u>6,624,073</u>

PACIFIC GAS AND ELECTRIC COMPANY
GAS DEPARTMENT
TOTAL OPERATIVE PLANT AND DEPRECIATION RESERVE
AS OF DECEMBER 31, 2004

(000's)

Line	Asset Class	FERC Account	Description	Utility		StanPac	
				Plant	Reserve	Plant	Reserve
Intangible							
1	GIP30202	302	Franchises and Consents	874	91	0	0
2	GIP30302	303	Computer Software	15,161	14,874	0	0
3			Total Intangible	15,835	14,765	0	0
Intangible - Line 401							
4	GIE30302	303	Miscellaneous Intangible	583	73	0	0
5			Total Intangible - Line 401	583	73	0	0
6			TOTAL INTANGIBLE	16,418	14,838	0	0
Production							
7	GPP30401	304	Land	2	0	0	0
8	GPP30402	304	Land Rights	46	0	0	0
9	GPP30500	305	Structures & Improvements	180	200	0	0
10	GPP31100	311	Liquefied Petroleum Gas Equip	0	0	0	0
11			Total Production	178	200	0	0
Underground Storage							
12	GUS35011	350	Land	4,734	0	0	0
13	GUS35012	350	Land Rights	112	0	0	0
14	GUS35023	350.2	Leaseholds	7,220	5,012	0	0
15	GUS35024	350.2	Rights-of-Way	1,312	757	0	0
16	GUS35110	351.1	Well Structures	3,922	1,955	0	0
17	GUS35120	351.2	Compressor Station Structures	5,255	3,020	0	0
18	GUS35130	351.3	Measuring & Reg Sta Structures	9,364	6,434	0	0
19	GUS35140	351.4	Other Structures	4,258	747	0	0
20	GUS35200	352	Wells	122,568	49,770	0	0
21	GUS35300	353	Lines	27,912	15,442	0	0
22	GUS35400	354	Compressor Station Equipment	29,222	14,609	0	0
23	GUS35500	355	Measuring & Reg Sta Equipment	31,827	24,488	0	0
24	GUS35600	356	Purification Equipment	28,224	16,066	0	0
25	GUS35700	357	Other Equipment	10,487	889	0	0
26			Total Underground Storage	289,438	139,187	0	0
Local Storage							
27	GLS36001	360	Land	869	0	0	0
28	GLS36002	360	Land Rights	117	0	0	0
29	GLS36101	361	Structures & Improvements	1,475	828	0	0
30	GLS36200	362	Gas Holders	5,154	529	0	0
31	GLS36300	363	Purification Equipment	2	1	0	0
32	GLS36330	363.3	Compressor Station Equipment	608	266	0	0
33	GLS36340	363.4	Measuring & Reg Sta Equipment	227	22	0	0
34	GLS36350	363.5	Other Equipment	2,530	1,256	0	0
35			Total Local Storage	10,982	2,901	0	0
36			TOTAL NATURAL GAS STORAGE	297,421	142,088	0	0
Transmission							
37	GTP36511	365.1	Land	8,338	2,868	0	0
38	GTP36512	365.2	Land Rights	34,181	17,202	0	0
39	GTP36610	366.1	Compressor Station Structures	23,515	11,465	0	0
40	GTP36620	366.2	Measuring & Reg Sta Structures	7,525	2,948	0	0
41	GTP36630	366.3	Other Structures	17,858	6,019	0	0
42	GTP36700	367	Mains	1,114,944	589,643	0	0
43	GTP36800	368	Compressor Station Equipment	252,162	132,733	0	0
44	GTP36900	369	Odorizing Equipment	143,827	48,518	0	0
45	GTP37100	371	Other Equipment	31,899	13,824	0	0
46			Total Transmission	1,632,649	825,036	0	0

PACIFIC GAS AND ELECTRIC COMPANY
GAS DEPARTMENT
TOTAL OPERATIVE PLANT AND DEPRECIATION RESERVE
AS OF DECEMBER 31, 2004

(000's)

Line	Asset Class	FERC Account	Description	Utility		StanPac	
				Plant	Reserve	Plant	Reserve
Transmission - Line 401							
47	GTE36511	365.1	Land				
48	GTE36512	365.2	Rights-of-Way	782	188	0	0
49	GTE36610	366.1	Compressor Station Structures	18,800	4,493	0	0
50	GTE36820	368.2	Measuring & Reg Sta Structures	9,948	2,509	0	0
51	GTE36830	368.3	Other Structures	1,068	380	0	0
52	GTE36700	367	Mains	664	108	0	0
53	GTE36800	368	Compressor Station Equipment	631,461	169,540	0	0
54	GTE36900	369	Odorizing Equipment	114,054	41,133	0	0
55			Total Transmission - Line 401	6,308	2,061	0	0
				783,142	220,391	0	0
Transmission - STANPAC							
56	GTS36511	365.1	STANPAC: Land				
57	GTS36512	365.2	STANPAC: Land Rights	0	0	7	0
58	GTS36520	365.2	STANPAC: Rights-of-Way	0	0	0	0
59	GTS36600	366	STANPAC: Structures & Improvements	0	0	1,807	649
60	GTS36620	366.2	STANPAC: Meas/Reg Structures	0	0	0	0
61	GTS36630	366.3	STANPAC: Other Structures	0	0	89	33
62	GTS36700	367	STANPAC: Mains	0	0	27	19
63	GTS36900	369	STANPAC: Meas/Reg Equipment	0	0	22,783	7,736
64	GTS37000	370	STANPAC: Communication Equipment	0	0	5,262	2,251
65	GTS37100	371	STANPAC: Other Transmission Equipment	0	0	78	23
			Total Transmission - STANPAC	0	0	297	269
				0	0	30,350	10,981
66			TOTAL TRANSMISSION	2,415,791	1,045,429	30,350	10,981
Distribution							
67	GDP37401	374	Land				
68	GDP37402	374	Land Rights	457	0	0	0
69	GDP37500	375	Structures & Improvements	22,859	0	0	0
70	GDP37601	376	Mains	2,008	623	0	0
71	GDP37700	377	Compressor Station Equipment	1,924,074	978,357	0	0
72	GDP37800	378	Odorizing Equipment	867	307	0	0
73	GDP38000	380	Services	105,891	53,921	0	0
74	GDP38100	381	Meters	1,971,372	1,679,920	0	0
75	GDP38300	383	House Regulators	405,803	108,030	0	0
76	GDP38500	385	Meas & Reg Sta Equip-Industrial	149,084	72,568	0	0
77	GDP38600	386	Other Property on Customer Premises	34,451	15,970	0	0
78	GDP38700	387	Other Equipment	166	49	0	0
79			Total Distribution	16,483	8,353	0	0
				4,634,464	2,917,097	0	0
General							
80	GGP38901	389	Land				
81	GGP38902	389	Land Rights	189	0	0	0
82	GGP39000	390	Structures & Improvements	51	0	0	0
83	GGP39100	391	Office Furniture & Equipment	11,499	5,340	0	0
84	GGP39400	394	Shop Equipment	7,036	2,710	0	0
85	GGP39500	395	Laboratory Equipment	14,988	7,512	0	0
86	GGP39600	396	Power Operated Equipment	1,076	574	0	0
87	GGP39800	398	Miscellaneous Equipment	86	23	0	0
88	GGP39900	399	Other Tangible Property	5,683	488	0	0
89			Total General	368	179	0	0
				40,956	16,837	0	0
General - Line 401							
90	GGE38902	389	Land Rights				
91	GGE39000	390	Structures & Improvements	110	0	0	0
92	GGE39100	391	Office Furniture & Equipment	18,578	5,318	0	0
93	GGE39400	394	Shop Equipment	668	204	0	0
94	GGE39500	395	Laboratory Equipment	84	48	0	0
95	GGE39600	396	Power Operated Equipment	88	25	0	0
				0	0	0	0

PACIFIC GAS AND ELECTRIC COMPANY
GAS DEPARTMENT
TOTAL OPERATIVE PLANT AND DEPRECIATION RESERVE
AS OF DECEMBER 31, 2004

(000's)

Line	Asset Class	FERC Account	Description	Utility		StanPac	
				Plant	Reserve	Plant	Reserve
96	GGE39800	398	Miscellaneous Equipment	8,182	2,673	0	0
97	GGE39900	399	Other Tangible Property	1,846	526	0	0
98			Total General - Line 401	27,534	8,794	0	0
			General - STANPAC				
99	GG39100	391	STANPAC: Office Furniture & Equipment	0	0	7	5
100	GG39210	392.1	STANPAC: Transport Equip: Licensed Vehicles	0	0	27	27
101	GG39220	392.2	STANPAC: Transport Equip: Excludes Licensed Vehic	0	0	12	12
102	GG39300	393	STANPAC: Stores Equipment	0	0	1	1
103	GG39400	394	STANPAC: Tools, Shop, and Work Equipment	0	0	12	8
104	GG39500	395	STANPAC: Lab Equipment	0	0	2	0
105	GG39600	396	STANPAC: Miscellaneous Equipment	0	0	16	12
106			Total General - STANPAC	0	0	76	65
107			TOTAL GENERAL	68,490	25,631	76	65
108			TOTAL GAS PLANT AND RESERVE	7,432,783	4,145,263	30,426	11,046

PACIFIC GAS AND ELECTRIC COMPANY
COMMON PLANT
TOTAL OPERATIVE PLANT AND DEPRECIATION RESERVE
AS OF DECEMBER 31, 2004

(000's)

Line	Asset Class	FERC Account	Description	Utility		Diablo Canyon	
				Plant	Reserve	Plant	Reserve
1	CMP30101	301	Organization				
2	CMP30302	303	Intangible Plant: Software	132	132	0	0
3	CMP30304	303	Software CIS	125,301	81,797	0	0
4	CMP38901	389	Comm Plant: Land	276,033	90,010	0	0
5	CMP38902	389	Comm Plant: Land Rights	66,789	0	0	0
6	CMP39000	390	Structures and Improvements	10,703	0	0	0
7	CMP39101	391	Office Machines	902,892	358,421	0	0
8	CMP39102	391	Personal Computer Hardware	120,251	65,434	0	0
9	CMP39103	391	Office Furniture and Equipment	81,080	25,919	0	0
10	CMP39104	391	Office Machine & Comp Equip CIS	175,554	71,549	0	0
11	CMP39201	392	Transportation Equipment Air	38,484	19,635	0	0
12	CMP39202	392	Transportation Equip Class P	0	0	0	0
13	CMP39203	392	Transportation Equip Class C2	13,632	5,376	0	0
14	CMP39204	392	Transportation Equip Class C4	41,744	25,948	0	0
15	CMP39205	392	Transportation Equip Class T1	25,925	7,678	0	0
16	CMP39206	392	Transportation Equip Class T3	79,532	18,002	0	0
17	CMP39207	392	Transportation Equip Class T4	204,268	91,326	0	0
18	CMP39208	392	Transportation Equip Vessels	154,259	61,583	0	0
19	CMP39209	392	Transportation Equip Trailers	438	241	0	0
20	CMP39300	393	Stores Equipment	22,850	16,234	0	0
21	CMP39400	394	Tools Shop & Garage Equipment	9,166	3,251	0	0
22	CMP39500	395	Laboratory Equipment	43,073	19,079	0	0
23	CMP39600	396	Power Operated Equipment	18,345	9,259	0	0
24	CMP39701	397	Comm Equip Non Computer Based	90,688	13,855	0	0
25	CMP39702	397	Comm Equip Computer Based	21,849	10,362	0	0
26	CMP39703	397	Comm Equip Radio Systems	17,862	10,658	0	0
27	CMP39704	397	Comm Equip Voice System	21,975	12,555	0	0
28	CMP39705	397	Comm Equip Trans System	25,510	12,182	0	0
29	CMP39800	398	Miscellaneous Equipment	188,324	92,538	0	0
30	CMP39900	399	Other Tangible Property	12,207	3,843	0	0
31	CNP38901	389	DCPP Land	534	376	0	0
32	CNP38902	389	DCPP Land Rights	0	0	0	0
33	CNP39000	390	DCPP Structures & Improvements	0	0	5	5
34	CNP39101	391	DCPP Office Machines & Comp Eq	0	0	39,787	38,447
35	CNP39102	391	DCPP PC Hardware	0	0	1,106	282
36	CNP39103	391	DCPP Office Furniture & Equip	0	0	0	0
37	CNP39201	392	DCPP Transportation Equip Air	0	0	18,752	18,414
38	CNP39202	392	DCPP Trans Equip Class P	0	0	9,902	9,902
39	CNP39203	392	DCPP Trans Equip Class C2	0	0	54	54
40	CNP39204	392	DCPP Trans Equip Class C4	0	0	1,203	1,074
41	CNP39205	392	DCPP Trans Equip Class T1	0	0	273	255
42	CNP39206	392	DCPP Trans Equip Class T3	0	0	630	480
43	CNP39207	392	DCPP Trans Equip Class T4	0	0	540	312
44	CNP39208	392	DCPP Trans Equip Vessels	0	0	537	537
45	CNP39209	392	DCPP Trans Equip Trailers	0	0	115	115
46	CNP39300	393	DCPP Store Equipment	0	0	901	901
47	CNP39400	394	DCPP Tools Shop & Garage Equip	0	0	3	3
48	CNP39500	395	DCPP Laboratory Equipment	0	0	480	480
49	CNP39600	396	DCPP Power Operated Equipment	0	0	4,947	4,947
50	CNP39701	397	DCPP Comm Equip Non Computer	0	0	3,510	3,080
51	CNP39702	397	DCPP Comm Equip Computer Based	0	0	980	122
52	CNP39703	397	DCPP Radio System	0	0	1,560	419
53	CNP39704	397	DCPP Voice Systems	0	0	3,999	184
54	CNP39705	397	DCPP Transmission Systems	0	0	527	62
55	CNP39800	398	DCPP Miscellaneous Equipment	0	0	18,273	16,731
56			TOTAL COMMON PLANT AND RESERVE	2,769,439	1,127,342	2,061	97,839

PACIFIC GAS AND ELECTRIC COMPANY
TOTAL OPERATIVE PLANT AND DEPRECIATION RESERVE
AS OF DECEMBER 31, 2004

(000's)

<u>GL Account</u>	<u>Summary</u>	<u>Plant</u>	<u>Reserve</u>
101	<i>Plant in Service</i>		
	Electric	26,939,080	
	Gas	7,432,783	
	Common	2,879,596	
	PIS-Corp Adj	(7,862,781)	
	FAS 143 Asset Retirement Costs Fossil/Nuclear	423,236	
	Other	2	
102	Plant Purchased/Sold Elec	(2,104)	
114	Plant Acquisition Adjustment	2,712	
117	Gas Stored Underground - Noncurrent	47,426	
120	Nuclear Fuel	221,019	
	<i>Total Utility Plant</i>	<u>30,080,970</u>	
	Standard Pacific Gas Line	30,426	
	<i>Total Utility Plant including StanPac</i>	<u>30,111,396</u>	
108/111	<i>Accumulated Provision for Depreciation and Amortization</i>		
	Electric		15,109,842
	Gas		4,145,283
	Common		1,225,182
	Plant Acquisition Adjustment		1,133
	FAS 143 Fossil Depr on ARO		27,956
	FAS 143 Nuclear Depr on ARO		141,836
	Impairment Reclass		(7,863,381)
	Cost of Removal Reclass		(1,990,307)
	FERC TO		148,558
	2003 GRC Entries Recorded June 2004		(36,927)
	GABA/TCBA (accelerated depreciation)		609,886
	<i>Total Utility Accumulated Depreciation</i>		<u>11,519,059</u>
	Standard Pacific Gas Line		11,046
	<i>Total Utility Accumulated Depreciation including StanPac</i>		<u>11,530,105</u>

EXHIBIT D

PACIFIC GAS AND ELECTRIC COMPANY
ALL OPERATING DEPARTMENTS
REVENUES, EXPENSES, RATE BASES AND RATES OF RETURN
YEAR 2004 RECORDED
(RATEMAKING BASIS)
(Thousands of Dollars)

Line No.		ELECTRIC DEPARTMENT	GAS DEPARTMENT	ALL OPERATING DEPARTMENTS	Line No.
1	Gross Operating Revenues	\$8,186,016	\$3,358,160	\$11,544,176	1
	Operating Expenses:				
2	Production (Note 2)	(1,094,132)	1,647,746	553,614	2
3	Storage	0	13,708	13,708	3
4	Transmission	110,422	318,749	429,171	4
5	Distribution	434,234	95,336	529,570	5
6	Customer Accounts	251,136	172,678	423,814	6
7	Customer Service and Information	208,947	66,029	274,976	7
8	Administrative and General	623,951	239,476	863,426	8
9	Total Expenses Excluding Tax and Depreciation	534,558	2,553,722	3,088,280	9
	Taxes:				
10	Property	116,382	42,589	158,971	10
11	Payroll and Business	85,206	23,206	108,412	11
12	State Corporation Franchise	484,237	31,635	515,872	12
13	Federal Income	2,014,702	135,474	2,150,175	13
14	Total Taxes	2,700,527	232,904	2,933,431	14
15	Depreciation	810,379	201,087	1,011,467	15
16	Total Operating Expenses	4,045,484	2,967,713	7,033,176	16
17	Net for Return (Before Settlement Adjs)	\$4,140,552	\$370,447	\$4,510,999	17
18	Settlement Adjustments (Note 3)	3,074,665	63,925	\$3,138,589	18
19	Net for Return (With Settlement Adjustments)	\$1,065,887	\$306,522	\$1,372,410	19
20	Rate Base	\$12,931,601	\$3,548,473	\$16,480,074	20
21	Return on Rate Base (With Settlement Adjustments)	8.24%	8.64%	8.33%	21

Note: (1) This table includes all of PG&E's operations, FERC-jurisdictional electric transmission and CPUC-jurisdictional gas transmission (including line 401), electric procurement, gas procurement, utility generation including Diablo Canyon, public purpose programs, electric distribution and gas distribution.

Note: (2) The Production expense (Line 2) is negative because the \$4.9 billion of pretax income resulting from the Bankruptcy Settlement was booked to the Regulatory Credits Account, which rolls up to this expense classification. (See Line 18)

Note: (3) The net for return (line 17) includes income related to the creation of the Bankruptcy Settlement Regulatory Asset. The Settlement Adjustments (line 18) remove the impact of the Regulatory Asset. These adjustments also eliminate the impact of the 2003 Revenue Requirement changes recorded in 2004 resulting from the May 2004 decision in the 2003 GRC

EXHIBIT E

DEPRECIATION AND FEDERAL INCOME TAXES

The following statement is submitted in accordance with Rule 23(h) 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 purposed of determining its federal income tax payments, and which application 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 by 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 rate-fixing purposes.