

PUBLIC UTILITIES COMMISSION

SAN FRANCISCO, CA 94102-3298



February 7, 2011

**Advice Letter 170-G-A/2530-E-A**

Akbar Jazayeri  
Vice President, Regulatory Operations  
Southern California Edison Company  
P O Box 800  
Rosemead, CA 91770

**Subject: Supplemental - Tariff Revisions to Reflect a Decrease in  
Income Tax Component of Contribution Tax Factors**

Dear Mr. Jazayeri:

Advice Letter 170-G-A/2530-E-A is effective September 9, 2010.

Sincerely,

A handwritten signature in blue ink that reads "Julie A. Fitch".

Julie A. Fitch, Director  
Energy Division

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December 27, 2010

**ADVICE 170-G-A/2530-E-A**  
**(U 338-E)**

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA  
ENERGY DIVISION

**SUBJECT:** Tariff Revisions to Reflect a Decrease in Income Tax  
Component of Contribution Tax Factors

Southern California Edison Company (SCE) hereby submits for filing the following changes to its tariff schedules and filed form to reflect a decrease in the Income Tax Component of Contribution (ITCC) Tax Factors. The revised tariff sheets and filed form are listed on Attachment A and are attached hereto.

**PURPOSE**

This advice filing revises Gas Preliminary Statement, Part G, Income Tax Component of Contribution Provision, to reflect a decrease in the ITCC Tax Factor from 0.20 (20 percent) to 0.09 (9 percent). This advice filing also revises Electric Preliminary Statement, Part M, Income Tax Component of Contribution Provision; and Form 16-309, Added Facilities Agreement - Applicant Financed, to reflect a decrease in the ITCC Tax Factor from 0.22 (22 percent) to 0.08 (8 percent). This advice filing replaces Advice 170-G/2530-E in its entirety and reflects a recent change in the Federal Depreciation Provisions of the Internal Revenue Code (IRC) signed into law on December 17, 2010.

**BACKGROUND**

SCE's Gas Preliminary Statement, Part G, and Electric Preliminary Statement, Part M, provide that Contributions in Aid of Construction and Advances for Construction (Contributions) consist of two components: the ITCC and the Balance of the Contribution (Balance of Contribution). The ITCC is calculated by multiplying the Balance of Contribution by the Tax Factor. The Tax Factor is established using Method 5 as set forth in and pursuant to Decision (D.)87-09-026 in Order Instituting Investigation 86-11-019.

The ITCC Tax Factor is being revised as a result of a recent change in the Federal Depreciation Provisions of the IRC, pursuant to the Tax Relief, Unemployment Insurance

Reauthorization, and Job Creation Act of 2010 (HR 4853; the "Act"), included herein as Attachment B which was signed into law by President Obama on December 17, 2010. Title IV, Section 401 of the Act modifies IRC Section 168(k) allowing for 100 percent bonus depreciation for certain property acquired by the taxpayer after September 8, 2010, and before January 1, 2012.

### **PROPOSED REVISION**

This advice filing revises Section 3.a of Gas Preliminary Statement, Part G, to reflect the decrease of the ITCC Tax Factor from 0.20 to 0.09. This advice filing also revises Section 3.a of Electric Preliminary Statement, Part M, to reflect the decrease of the ITCC Tax Factor from 0.22 to 0.08. These decreases shall be applicable to contributions received by SCE on or after September 9, 2010 and before January 1, 2012. Contributions received by SCE prior to the effective date of this advice filing will be subject to the previously applicable ITCC Tax Factors approved by the California Public Utilities Commission (Commission).

Included as Attachment C are the computations showing the revised Electric and Gas ITCC Tax Factors.

Except as noted above, this filing will not increase or decrease any rate or charge, conflict with any other schedules or rules, or cause the withdrawal of service.

SCE believes that it is obligated to begin collecting the reduced ITCC immediately after September 8, 2010 and, therefore, requests prompt Commission approval of this advice filing.

### **TIER DESIGNATION**

Pursuant to General Order (GO) 96-B, Energy Industry Rule 5.2, this advice letter is submitted with a Tier 2 designation.

### **EFFECTIVE DATE**

Consistent with Section 401 of the Act, this advice filing will become effective on September 9, 2010, subject to review and approval by the Energy Division.

### **NOTICE**

Anyone wishing to protest this advice filing may do so by letter via U.S. Mail, facsimile, or electronically, any of which must be received no later than 20 days after the date of this advice filing. Protests should be mailed to:

CPUC, Energy Division  
Attention: Tariff Unit  
505 Van Ness Avenue  
San Francisco, California 94102  
E-mail: [nj@cpuc.ca.gov](mailto:nj@cpuc.ca.gov) and [mas@cpuc.ca.gov](mailto:mas@cpuc.ca.gov)

Copies should also be mailed to the attention of the Director, Energy Division, Room 4004 (same address above).

In addition, protests and all other correspondence regarding this advice letter should also be sent by letter and transmitted via facsimile or electronically to the attention of:

Akbar Jazayeri  
Vice President of Regulatory Operations  
Southern California Edison Company  
2244 Walnut Grove Avenue  
Rosemead, California 91770  
Facsimile: (626) 302-4829  
E-mail: [AdviceTariffManager@sce.com](mailto:AdviceTariffManager@sce.com)

Bruce Foster  
Senior Vice President, Regulatory Affairs  
c/o Karyn Gansecki  
Southern California Edison Company  
601 Van Ness Avenue, Suite 2030  
San Francisco, California 94102  
Facsimile: (415) 929-5540  
E-mail: [Karyn.Gansecki@sce.com](mailto:Karyn.Gansecki@sce.com)

There are no restrictions on who may file a protest, but the protest shall set forth specifically the grounds upon which it is based and shall be submitted expeditiously.

In accordance with Section 4 of GO 96-B, SCE is serving copies of this advice filing to the interested parties shown on the attached Electric and Gas GO 96-B service lists. Address change requests to the GO 96-B service lists should be directed by electronic mail to [AdviceTariffManager@sce.com](mailto:AdviceTariffManager@sce.com) or at (626) 302-2930. For changes to all other service lists, please contact the Commission's Process Office at (415) 703-2021 or by electronic mail at [Process\\_Office@cpuc.ca.gov](mailto:Process_Office@cpuc.ca.gov).

Further, in accordance with Public Utilities Code Section 491, notice to the public is hereby given by filing and keeping the advice filing at SCE's corporate headquarters. To view other SCE advice letters filed with the Commission, log on to SCE's web site at <http://www.sce.com/AboutSCE/Regulatory/adviceletters>.

For questions, please contact Alfred Lopez at (626) 302-8797 or Dante Pasaporte at (626) 302-2695 or by electronic mail at [alfred.lopez@sce.com](mailto:alfred.lopez@sce.com) or [dante.pasaporte@sce.com](mailto:dante.pasaporte@sce.com).

**Southern California Edison Company**

Akbar Jazayeri

AJ:al:sq  
Enclosures

# CALIFORNIA PUBLIC UTILITIES COMMISSION

## ADVICE LETTER FILING SUMMARY ENERGY UTILITY

MUST BE COMPLETED BY UTILITY (Attach additional pages as needed)

Company name/CPUC Utility No.: Southern California Edison Company (U 338-E)

Utility type:

- ELC       GAS  
 PLC       HEAT       WATER

Contact Person: James Yee

Phone #: (626) 302-2509

E-mail: [James.Yee@sce.com](mailto:James.Yee@sce.com)

E-mail Disposition Notice to: [AdviceTariffManager@sce.com](mailto:AdviceTariffManager@sce.com)

EXPLANATION OF UTILITY TYPE

ELC = Electric      GAS = Gas  
 PLC = Pipeline      HEAT = Heat      WATER = Water

(Date Filed/ Received Stamp by CPUC)

Advice Letter (AL) #: 170-G-A/2530-E-A

Tier Designation: 2

Subject of AL: Tariff Revisions to Reflect a Decrease in Income Tax Component of Contribution Tax Factors

Keywords (choose from CPUC listing): Forms, Taxes, Depreciation

AL filing type:  Monthly  Quarterly  Annual  One-Time  Other

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #:

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL: \_\_\_\_\_

Summarize differences between the AL and the prior withdrawn or rejected AL<sup>1</sup>: \_\_\_\_\_

Confidential treatment requested?  Yes  No

If yes, specification of confidential information:

Confidential information will be made available to appropriate parties who execute a nondisclosure agreement.

Name and contact information to request nondisclosure agreement/access to confidential information:

Resolution Required?  Yes  No

Requested effective date: 9/9/10      No. of tariff sheets: -6-

Estimated system annual revenue effect (%): \_\_\_\_\_

Estimated system average rate effect (%): \_\_\_\_\_

When rates are affected by AL, include attachment in AL showing average rate effects on customer classes (residential, small commercial, large C/I, agricultural, lighting).

Tariff schedules affected: Gas Preliminary Statement Part G, Electric Preliminary Statement Part M, Form 16-309, and Table of Contents

Service affected and changes proposed<sup>1</sup>: \_\_\_\_\_

Pending advice letters that revise the same tariff sheets: \_\_\_\_\_

<sup>1</sup> Discuss in AL if more space is needed.

**Protests and all other correspondence regarding this AL are due no later than 20 days after the date of this filing, unless otherwise authorized by the Commission, and shall be sent to:**

CPUC, Energy Division  
Attention: Tariff Unit  
505 Van Ness Ave.,  
San Francisco, CA 94102  
[inj@cpuc.ca.gov](mailto:inj@cpuc.ca.gov) and [mas@cpuc.ca.gov](mailto:mas@cpuc.ca.gov)

Akbar Jazayeri  
Vice President of Regulatory Operations  
Southern California Edison Company  
2244 Walnut Grove Avenue  
Rosemead, California 91770  
Facsimile: (626) 302-4829  
E-mail: [AdviceTariffManager@sce.com](mailto:AdviceTariffManager@sce.com)

Bruce Foster  
Senior Vice President, Regulatory Affairs  
c/o Karyn Gansecki  
Southern California Edison Company  
601 Van Ness Avenue, Suite 2030  
San Francisco, California 94102  
Facsimile: (415) 929-5540  
E-mail: [Karyn.Gansecki@sce.com](mailto:Karyn.Gansecki@sce.com)

# **Gas Tariff Sheets**

Cal. P.U.C. Sheet No.	Title of Sheet	Cancelling Cal. P.U.C. Sheet No.
Revised 1321-G	Preliminary Statement Part G	Revised 1295-G
Revised 1322-G	Table of Contents	Revised 1283-G

PRELIMINARY STATEMENT

Sheet 1

G. INCOME TAX COMPONENT OF CONTRIBUTION PROVISION

1. General. All Contributions in Aid of Construction and Advances For Construction (Contributions) made to SCE pursuant to its tariffs shall include a cost component to cover SCE's estimated liability for Federal Income Tax resulting there from. California Corporate Franchise Tax (CCFT) shall be collected beginning January 10, 1992.
  
2. Definitions.
  - a. Contributions: Contributions shall include, but are not limited to, cash, services, facilities, labor, property, and income taxes thereon provided to SCE by a person or agency. The value of all contributions shall be based on SCE's estimates. Contributions shall consist of two components as follows:
    - (1) Income Tax Component of Contribution (ITCC); and
    - (2) The balance of the Contribution (Balance of Contribution).
  
  - b. Government Agency: For purposes of administering this part of the Preliminary Statement, a Government Agency shall be a California state, county, or local government agency.
  
  - c. Public Benefit: Where, in the opinion of SCE, a benefit to the public as a whole is clearly shown by the Government Agency making the Contribution for a project.
  
3. Determination of ITCC.
  - a. The ITCC shall be calculated by multiplying the Balance of the Contribution by the Tax Factor of 0.09 (9%). The 9 percent Tax Factor shall be applicable to contributions received by SCE on or after September 9, 2010. Contributions received prior to the effective date of Advice 170-G-A will be subject to the applicable ITCC factors approved by the California Public Utilities Commission. (R) (T)
  
  - b. The tax factors included herein are established using Method 5 as set forth in and pursuant to the Commission's Decision No. 87-09-026 as modified by Decision No. 87-12-028. Should the Internal Revenue Service (IRS) deem Method 5 to be a violation of the tax normalization rules, any penalties, interest or taxes incurred by SCE shall be recovered through general rates. (T)

(Continued)

(To be inserted by utility)

Advice 170-G-A  
Decision \_\_\_\_\_

Issued by  
Akbar Jazayeri  
Vice President

(To be inserted by Cal. PUC)

Date Filed Dec 27, 2010  
Effective Sep 9, 2010  
Resolution \_\_\_\_\_



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LIST OF CONTRACTS AND DEVIATIONS

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(Continued)

(To be inserted by utility)  
 Advice 170-G-A  
 Decision \_\_\_\_\_

Issued by  
Akbar Jazayeri  
Vice President

(To be inserted by Cal. PUC)  
 Date Filed Dec 27, 2010  
 Effective Sep 9, 2010  
 Resolution \_\_\_\_\_

# **Electric Tariff Sheets**

Cal. P.U.C. Sheet No.	Title of Sheet	Cancelling Cal. P.U.C. Sheet No.
Revised 47683-E	Preliminary Statement Part M	Revised 47612-E
Revised 47684-E	Form 16-309	Revised 47613-E
Revised 47685-E	Table of Contents	Revised 47652-E
Revised 47686-E	Table of Contents	Revised 47524-E

PRELIMINARY STATEMENT

Sheet 1

M. INCOME TAX COMPONENT OF CONTRIBUTION PROVISION

1. General. All Contributions in Aid of Construction and Advances For Construction (Contributions) made to SCE pursuant to its tariffs shall include a cost component to cover SCE's estimated liability for Federal and State Income Tax resulting there from. SCE shall collect the Federal Income Tax on Contributions made on or after February 11, 1987 for unit costs under Rule 15, and January 1, 1987 for all other Contributions. California Corporate Franchise Tax (CCFT) shall be collected beginning January 1, 1992.
2. Definitions.
  - a. Contributions: Contributions shall include, but are not limited to, cash, services, facilities, labor, property, and income taxes thereon provided to SCE by a person or agency. The value of all contributions shall be based on SCE's estimates. Contributions shall consist of two components as follows:
    - (1) Income Tax Component of Contribution (ITCC); and
    - (2) The balance of the Contribution (Balance of Contribution).
  - b. Government Agency: For purposes of administering this part of the Preliminary Statement, a Government Agency shall be a California state, county, or local government agency.
  - c. Public Benefit: Where, in the opinion of SCE, a benefit to the public as a whole is clearly shown by the Government Agency making the Contribution for a project.
3. Determination of ITCC.
  - a. The ITCC shall be calculated by multiplying the Balance of the Contribution by the Tax Factor of 0.08 (8%). The 8 percent Tax Factor shall be applicable to contributions received by SCE on or after September 9, 2010. Contributions received prior to the effective date of Advice 2530-E-A will be subject to the applicable ITCC factors approved by the California Public Utilities Commission. (R)  
(T)  
(T)
  - b. The Tax Factor is established using Method 5 as set forth in and pursuant to the Commission's Decision No. 87-09-026. Should the Internal Revenue Service (IRS) deem Method 5 to be a violation of the tax normalization rules, any penalties, interest or taxes incurred by SCE shall be recovered through general rates.
  - c. SCE will file an Advice Letter for any changes which would cause an increase or decrease of five percentage points or more in the ITCC Tax Factor.

(Continued)

(To be inserted by utility)  
Advice 2530-E-A  
Decision \_\_\_\_\_

Issued by  
Akbar Jazayeri  
Vice President

(To be inserted by Cal. PUC)  
Date Filed Dec 27, 2010  
Effective Sep 9, 2010  
Resolution \_\_\_\_\_



Southern California Edison  
Rosemead, California (U 338-E)

Revised Cal. PUC Sheet No. 47684-E  
Cancelling Revised Cal. PUC Sheet No. 47613-E

Sheet 1

ADDED FACILITIES AGREEMENT  
APPLICANT-FINANCED

Form 16-309

(To be inserted by utility)

Advice 2530-E-A

Decision \_\_\_\_\_

1H7

Issued by

Akbar Jazayeri

Vice President

(To be inserted by Cal. PUC)

Date Filed Dec 27, 2010

Effective Sep 9, 2010

Resolution \_\_\_\_\_

SOUTHERN CALIFORNIA EDISON COMPANY  
ADDED FACILITIES AGREEMENT  
APPLICANT FINANCED

("Applicant") and Southern California Edison Company ("SCE"), referred to collectively as "Parties" and individually as "Party", agree, as an accommodation to the Applicant, that SCE shall install the electric facilities described in Exhibit A, and hereinafter referred to as "Added Facilities", the cost of which shall be borne by the Applicant and which will be located at the service address as shown in Exhibit A. Added Facilities are defined in SCE's Rule 2.H as those which are in addition to, or in substitution for the standard facilities SCE would normally install to provide electric service. The Parties agree as follows:

1. Applicant shall pay to SCE in advance of construction by SCE for the Applicant-Financed Added Facilities, the estimated Total Installed Cost of said Added Facilities, as set forth in Exhibit A. If applicable, said cost shall include the estimated Income Tax Component of Contributions (ITCC), pursuant to SCE's Preliminary Statement as filed with the California Public Utilities Commission ("Commission") and the one-time cost to rearrange existing facilities and/or to provide facilities normally installed by the Applicant.
2. In addition to the payment required under Paragraph 1, the Applicant shall also pay a charge based on the Added Facilities investment in Applicant-Financed Added Facilities, pursuant to SCE's Rule 2.H as filed with the Commission and as changed from time to time by the Commission. The charge for Applicant-Financed Added Facilities is based upon the Added Facilities investment and the replacement coverage option selected by the Applicant, as follows:
  - \_\_\_ (a) Replacement Coverage. The Added Facilities investment amount used as the basis for determining the charge Applicant pays SCE shall not be adjusted whenever Added Facilities are replaced as set forth in Paragraph 12(a). Under this option, Applicant shall pay to SCE, at SCE's sole option, either (SCE to select one):
    - \_\_\_ (1) A Monthly Charge based upon \_\_\_\_\_ times the Added Facilities investment as set forth in Exhibit A.
    - \_\_\_ (2) A One-Time Payment representing the present worth of the Monthly Charge ( \_\_\_\_\_ per month) for the Added Facilities in perpetuity as set forth in Exhibit A.
  - \_\_\_ (b) Replacement Coverage with 20 year Term. The Added Facilities investment amount used as the basis for determining the charge Applicant pays SCE shall not be adjusted for a term of 20 years whenever Added Facilities are replaced as set forth in Paragraph 12(a). Under this option, Applicant shall pay to SCE a Monthly Charge based upon \_\_\_\_\_ times the Added Facilities investment as set forth in Exhibit A. At the end of the 20 year term, this Agreement terminates in accordance with the provisions of Paragraph 16. If Applicant wants to continue being served from the Added Facilities, Applicant must sign a new Added Facilities Agreement. The new Added Facilities investment amount will be determined on a reconstruction cost new less depreciation (RCNLD) basis.
  - \_\_\_ (c) Without Replacement Coverage. The Added Facilities investment amount used in determining the charge Applicant pays SCE shall be adjusted whenever Added Facilities are replaced as set forth in Paragraph 12(b) and (c). Under this option, Applicant shall pay SCE a Monthly Charge based on \_\_\_\_\_ times the Added Facilities investment as set forth in Exhibit A.
3. The costs and charges paid by Applicant pursuant to Paragraphs 1 and 2 will normally be based upon estimated costs. When the recorded book costs have been determined by SCE, the charges may be based upon such recorded costs and adjusted retroactively to the date when service was first rendered by means of such Added Facilities. Additional charges resulting from such adjustments will, unless other terms are mutually agreed upon, be payable within thirty (30) days from the date of presentation of a bill therefore. Any credits resulting from such adjustments will, unless other terms are mutually agreed upon, be refunded to Applicant.
4. When SCE elects to provide Added Facilities hereunder on a recorded book cost basis, SCE has the right to revise its estimated costs and bill Applicant using such revised estimated costs during the period preceding determination of the recorded book costs. SCE shall indicate such revisions on Exhibit A or a superseding Exhibit A and provide a copy to Applicant. SCE shall commence billing the charge paid by Applicant pursuant to Paragraph 2 above using such revised estimate not earlier than thirty (30) days from the date the revised estimate is provided to Applicant.

5. The Monthly Charge to be paid by Applicant pursuant to Paragraph 2 above, as determined in Exhibit A, shall automatically increase or decrease without formal amendment to this Agreement if the Commission subsequently authorizes a higher or lower percentage rate in the calculation of the costs of ownership for Added Facilities as stated in Rule 2.H, effective with the date of such authorization. Further, the revised costs of ownership shall also be used to determine the unamortized balance of the One-Time Payment due to termination of service, termination of this Agreement, or otherwise, as provided in Paragraph 16 (a).
6. Where it is necessary to install Added Facilities on Applicant's property, Applicant hereby grants to SCE (a) the right to make such installation on Applicant's property including installation of a line extension along the shortest practical route thereon and (b) the right of ingress to and egress from Applicant's property as determined by SCE in its sole discretion for any purpose connected with the operation and maintenance of the Added Facilities. Applicant shall provide rights-of-way or easements of sufficient space to provide legal clearance from all structures now or hereafter erected on Applicant's property for any facilities of SCE.
7. Where formal rights-of-way or easements are required in, on, under, or over Applicant's property or the property of others for the installation of the Added Facilities, SCE shall not be obligated to install the Added Facilities unless and until any necessary permanent rights-of-way or easements, satisfactory to SCE, are granted without cost to SCE. Upon termination of this Agreement in accordance with Paragraph 16, SCE will quitclaim all easements and rights of way in, on, under, and over Applicant's property which are, as determined by SCE in its sole discretion, no longer required by SCE due to the removal of its Added Facilities.
8. SCE shall not be responsible for any delay in completion of the installation of the Added Facilities resulting from shortage of labor or materials, strike, labor disturbances, war, riot, weather conditions, governmental rule, regulation or order, including orders or judgments of any court or commission, delay in obtaining necessary rights-of-way and easements, act of God, or any other cause or condition beyond control of SCE. SCE shall have the right in the event it is unable to obtain materials or labor for all of its construction requirements, to allocate materials and labor to construction projects which it deems, in its sole discretion, most important to serve the needs of its customers, and any delay in construction hereunder resulting from such allocation shall be deemed to be a cause beyond SCE's control.
9. Added Facilities provided hereunder shall at all times remain the property of SCE.
10. This Agreement supplements the appropriate application and contract(s) for electric service presently in effect between the Parties.
11. If it becomes necessary for SCE to alter or rearrange the Added Facilities including, but not limited to, the conversion of overhead facilities to underground, Applicant shall be notified of such necessity and shall be given the option to either terminate this Agreement in accordance with Paragraphs 13 and 16, or to pay to SCE additional charges consisting of:
  - (a) The cost to remove any portion of the Added Facilities which is no longer necessary because of alteration or rearrangement, such charge to be determined in the same manner as described in Paragraph 16; plus
  - (b) An additional payment, ITCC, and/or one-time cost, if any, for any new Added Facilities requested which shall be determined in the same manner as described in Paragraphs 1 and 2; plus
  - (c) A revised Paragraph 2 charge based on the total net additional installed cost of all new and remaining Added Facilities. Such revised charge shall be determined in the same manner as described in Paragraphs 1 and 2.
12.
  - (a) Whenever Added Facilities are replaced due to damage (caused by other than the Applicant's intentional or negligent conduct) or equipment failure and Applicant has selected replacement coverage pursuant to Paragraph 2 (a) or Paragraph 2 (b), such replacement will be at SCE's expense with no change in the Added Facilities investment amount.
  - (b) Whenever Added Facilities are replaced due to damage or equipment failure and Applicant has selected no replacement coverage pursuant to Paragraph 2 (c), such replacement will be made by SCE at the Applicant's expense, including any applicable ITCC. Charges will be payable by the Applicant to SCE within thirty (30) days from the date of presentation of a bill. If such replacement results in a change in the Added Facilities investment, the Monthly Charge will be adjusted based on the revised added investment effective with the date the replaced Added Facilities are first available. Except that, where a replacement of Added Facilities is required for SCE's operating convenience or necessity or because of damage caused by the sole negligence or willful act of SCE, no increase will be made in the Added Facilities investment amount or the Monthly Charge.
  - (c) Whenever Added Facilities are replaced due to Applicant's increased load or damage caused by the Applicant's intentional or negligent conduct, such replacement will be made by SCE at the Applicant's expense including any applicable ITCC. Charges will be payable by the Applicant to SCE within thirty (30) days from the date of presentation of a bill. Additionally, the Applicant's Monthly Charge pursuant to Paragraph 2 will be adjusted based on the revised added investment resulting from such replacement and will be effective with the date the replaced Added Facilities are first available.

13. This Agreement shall remain in effect until terminated by either party on at least thirty (30) days' advance written notice. Applicant shall pay all costs incurred to the date of termination pursuant to Paragraph 16 including charges for any engineering, surveying, right-of-way and easement acquisition expenses and other associated expenses incurred by SCE for that portion of the Added Facilities not installed.
14. SCE has the right to charge Applicant under the terms and conditions of this Agreement commencing with the date SCE, in its sole opinion, is ready to serve or commencing with the ready to serve date requested by Applicant, whichever is later.
15. Construction of the Added Facilities shall not commence prior to receipt by SCE of appropriate rights of way and/or easements, and applicant's payment of all monies due as described in Paragraphs 1 and 2(a)(2).
16. Upon discontinuance of the use of any Added Facilities due to termination of service, termination of this Agreement, or otherwise:
  - (a) Applicant shall pay to SCE on demand (in addition to all other monies to which SCE may be legally entitled by virtue of such termination) a facility termination charge defined as the removal cost, less the salvage value for the Added Facilities to be removed. Commencing in the sixteenth (16) year after the date service is first rendered by means of Added Facilities, 20 percent of the termination charge shall be subtracted from that charge each year until the total charge is zero.
  - (b) SCE shall be entitled to remove and shall have a reasonable time in which to remove any portion of the Added Facilities located on the Applicant's property.
  - (c) SCE may, at its option, alter, rearrange, convey, or retain in place any portion of the Added Facilities located off Applicant's property. Where all or any portion of the Added Facilities located off Applicant's property are retained in place and used by SCE to provide permanent service to other customers, the facility termination charge described in Paragraph 16(a) shall be reduced by the installed cost of the retained facilities.
17. Applicant may assign this Agreement only with SCE's written consent. Such consent will not unreasonably be withheld. Furthermore, such assignment shall be deemed to include, unless otherwise specified therein, all of Applicant's rights to any refunds which might become due upon discontinuance of the use of any Added Facilities.
18. This Agreement shall, at all times be subject to changes or modifications as the Commission may, from time to time, direct in the exercise of its jurisdiction.
19. In witness whereof, the parties hereto have caused this Agreement to be signed by their duly authorized representatives/agents. This Agreement is effective as of the last date set forth below.

\_\_\_\_\_  
 APPLICANT

SOUTHERN CALIFORNIA EDISON COMPANY

BY: \_\_\_\_\_

BY: \_\_\_\_\_

NAME: \_\_\_\_\_

NAME: \_\_\_\_\_

TITLE: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE SIGNED: \_\_\_\_\_

DATE SIGNED: \_\_\_\_\_

A.F. No. \_\_\_\_\_

SOUTHERN CALIFORNIA EDISON COMPANY  
EXHIBIT "A"  
APPLICANT FINANCED ADDED FACILITIES

A. F. NO. \_\_\_\_\_

APPLICANT \_\_\_\_\_

SERVICE ADDRESS \_\_\_\_\_

APPLICANT REQUESTED READY TO SERVE DATE \_\_\_\_\_

All Estimated Costs Shown in this Exhibit "A" (SCE to Select One):

\_\_\_ are not binding estimates (final billing based on recorded costs), or

\_\_\_ are binding estimates valid for Added Facilities completed on or before \_\_\_\_\_

---

DESCRIPTION OF ADDED FACILITIES

---

Original Estimated Demand \_\_\_\_\_ kVA

W.O. No(s). \_\_\_\_\_

DESCRIPTION OF ONE-TIME COSTS (Paragraph 1)

W.O. No(s). \_\_\_\_\_

---

EXHIBIT "A"  
APPLICANT FINANCED ADDED FACILITIES

SCE's Actual Ready to Serve Date \_\_\_\_\_

APPLICANT INITIALS & DATE \_\_\_\_\_  
(Original Estimate Only)

ORIGINAL ESTIMATE  
DATE \_\_\_\_\_

AMENDMENT  
DATE \_\_\_\_\_

A) TOTAL INSTALLED ADDED FACILITIES COST  
(Paragraph 1)

\_\_\_\_\_

\_\_\_\_\_

B) ITCC (Paragraph 1) (A X 8 %)

\_\_\_\_\_

\_\_\_\_\_

(R)

C) ONE-TIME PAYMENT OPTION  
OWNERSHIP COST ONLY [Paragraph 2(a)(2)]

\_\_\_\_\_

\_\_\_\_\_

D) ONE TIME COSTS INCLUDING ITCC  
(Paragraph 1)

\_\_\_\_\_

\_\_\_\_\_

E) TOTAL CUSTOMER ADVANCE (A + B + C + D)

\_\_\_\_\_

\_\_\_\_\_

F) MONTHLY ADDED FACILITIES CHARGE  
(Paragraph 2) (A X \_\_\_\_%)

\_\_\_\_\_

\_\_\_\_\_

AMENDMENT  
DATE \_\_\_\_\_

FINAL RECORDED COSTS  
DATE \_\_\_\_\_

A) TOTAL INSTALLED ADDED FACILITIES COST  
(Paragraph 1)

\_\_\_\_\_

\_\_\_\_\_

B) ITCC (Paragraph 1) (A X 8 %)

\_\_\_\_\_

\_\_\_\_\_

(R)

C) ONE-TIME PAYMENT OPTION  
OWNERSHIP ONLY [Paragraph 2(a)(2)]

\_\_\_\_\_

\_\_\_\_\_

D) ONE TIME COSTS INCLUDING ITCC  
(Paragraph 1)

\_\_\_\_\_

\_\_\_\_\_

E) TOTAL CUSTOMER ADVANCE (A + B + C + D)

\_\_\_\_\_

\_\_\_\_\_

F) MONTHLY ADDED FACILITIES CHARGE  
(Paragraph 2) (A X \_\_\_\_%)

\_\_\_\_\_

\_\_\_\_\_



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Issued by  
Akbar Jazayeri  
Vice President

(To be inserted by Cal. PUC)  
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Issued by  
Akbar Jazayeri  
Vice President

(To be inserted by Cal. PUC)  
 Date Filed Dec 27, 2010  
 Effective Sep 9, 2010  
 Resolution \_\_\_\_\_

# **Attachment B**

HR 4853

(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section shall apply to estates of decedents dying and gifts made after December 31, 2010.

(2) CONFORMING AMENDMENT RELATING TO GENERATION-SKIPPING TRANSFERS.—The amendment made by subsection (b)(2) shall apply to generation-skipping transfers after December 31, 2010.

**SEC. 304. APPLICATION OF EGTRRA SUNSET TO THIS TITLE.**

Section 901 of the Economic Growth and Tax Relief Reconciliation Act of 2001 shall apply to the amendments made by this title.

**TITLE IV—TEMPORARY EXTENSION OF INVESTMENT INCENTIVES**

**SEC. 401. EXTENSION OF BONUS DEPRECIATION; TEMPORARY 100 PERCENT EXPENSING FOR CERTAIN BUSINESS ASSETS.**

(a) IN GENERAL.—Paragraph (2) of section 168(k) is amended—

(1) by striking “January 1, 2012” in subparagraph (A)(iv) and inserting “January 1, 2014”, and

(2) by striking “January 1, 2011” each place it appears and inserting “January 1, 2013”.

(b) TEMPORARY 100 PERCENT EXPENSING.—Subsection (k) of section 168 is amended by adding at the end the following new paragraph:

“(5) SPECIAL RULE FOR PROPERTY ACQUIRED DURING CERTAIN PRE-2012 PERIODS.—In the case of qualified property acquired by the taxpayer (under rules similar to the rules of clauses (ii) and (iii) of paragraph (2)(A)) after September 8, 2010, and before January 1, 2012, and which is placed in service by the taxpayer before January 1, 2012 (January 1, 2013, in the case of property described in subparagraph (2)(B) or (2)(C)), paragraph (1)(A) shall be applied by substituting ‘100 percent’ for ‘50 percent.’”

(c) EXTENSION OF ELECTION TO ACCELERATE THE AMT CREDIT IN LIEU OF BONUS DEPRECIATION.—

(1) EXTENSION.—Clause (iii) of section 168(k)(4)(D) is amended by striking “or production” and all that follows and inserting “or production—

“(I) after March 31, 2008, and before January 1, 2010, and

“(II) after December 31, 2010, and before January 1, 2013,

shall be taken into account under subparagraph (B)(ii) thereof.”

(2) RULES FOR ROUND 2 EXTENSION PROPERTY.—Paragraph (4) of section 168(k) is amended by adding at the end the following new subparagraph:

“(I) SPECIAL RULES FOR ROUND 2 EXTENSION PROPERTY.—

“(i) IN GENERAL.—In the case of round 2 extension property, this paragraph shall be applied without regard to—

“(I) the limitation described in subparagraph (B)(i) thereof, and

“(II) the business credit increase amount under subparagraph (E)(iii) thereof.

“(ii) TAXPAYERS PREVIOUSLY ELECTING ACCELERATION.—In the case of a taxpayer who made the election under subparagraph (A) for its first taxable year ending after March 31, 2008, or a taxpayer who made the election under subparagraph (H)(ii) for its first taxable year ending after December 31, 2008—

“(I) the taxpayer may elect not to have this paragraph apply to round 2 extension property, but

“(II) if the taxpayer does not make the election under subclause (I), in applying this paragraph to the taxpayer the bonus depreciation amount, maximum amount, and maximum increase amount shall be computed and applied to eligible qualified property which is round 2 extension property.

The amounts described in subclause (II) shall be computed separately from any amounts computed with respect to eligible qualified property which is not round 2 extension property.

“(iii) TAXPAYERS NOT PREVIOUSLY ELECTING ACCELERATION.—In the case of a taxpayer who neither made the election under subparagraph (A) for its first taxable year ending after March 31, 2008, nor made the election under subparagraph (H)(ii) for its first taxable year ending after December 31, 2008—

“(I) the taxpayer may elect to have this paragraph apply to its first taxable year ending after December 31, 2010, and each subsequent taxable year, and

“(II) if the taxpayer makes the election under subclause (I), this paragraph shall only apply to eligible qualified property which is round 2 extension property.

“(iv) ROUND 2 EXTENSION PROPERTY.—For purposes of this subparagraph, the term ‘round 2 extension property’ means property which is eligible qualified property solely by reason of the extension of the application of the special allowance under paragraph (1) pursuant to the amendments made by section 401(a) of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (and the application of such extension to this paragraph pursuant to the amendment made by section 401(c)(1) of such Act).”.

(d) CONFORMING AMENDMENTS.—

(1) The heading for subsection (k) of section 168 is amended by striking “JANUARY 1, 2011” and inserting “JANUARY 1, 2013”.

(2) The heading for clause (ii) of section 168(k)(2)(B) is amended by striking “PRE-JANUARY 1, 2011” and inserting “PRE-JANUARY 1, 2013”.

(3) Subparagraph (D) of section 168(k)(4) is amended—

(A) by striking clauses (iv) and (v),

(B) by inserting “and” at the end of clause (ii), and

(C) by striking the comma at the end of clause (iii) and inserting a period.

(4) Paragraph (5) of section 168(l) is amended—

(A) by inserting “and” at the end of subparagraph (A),  
(B) by striking subparagraph (B), and  
(C) by redesignating subparagraph (C) as subparagraph (B).

(5) Subparagraph (C) of section 168(n)(2) is amended by striking “January 1, 2011” and inserting “January 1, 2013”.

(6) Subparagraph (D) of section 1400L(b)(2) is amended by striking “January 1, 2011” and inserting “January 1, 2013”.

(7) Subparagraph (B) of section 1400N(d)(3) is amended by striking “January 1, 2011” and inserting “January 1, 2013”.

(e) EFFECTIVE DATES.—

(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section shall apply to property placed in service after December 31, 2010, in taxable years ending after such date.

(2) TEMPORARY 100 PERCENT EXPENSING.—The amendment made by subsection (b) shall apply to property placed in service after September 8, 2010, in taxable years ending after such date.

**SEC. 402. TEMPORARY EXTENSION OF INCREASED SMALL BUSINESS EXPENSING.**

(a) DOLLAR LIMITATION.—Section 179(b)(1) is amended by striking “and” at the end of subparagraph (B) and by striking subparagraph (C) and inserting the following new subparagraphs:

“(C) \$125,000 in the case of taxable years beginning in 2012, and

“(D) \$25,000 in the case of taxable years beginning after 2012.”.

(b) REDUCTION IN LIMITATION.—Section 179(b)(2) is amended by striking “and” at the end of subparagraph (B) and by striking subparagraph (C) and inserting the following new subparagraphs:

“(C) \$500,000 in the case of taxable years beginning in 2012, and

“(D) \$200,000 in the case of taxable years beginning after 2012.”.

(c) INFLATION ADJUSTMENT.—Subsection (b) of section 179 is amended by adding at the end the following new paragraph:

“(6) INFLATION ADJUSTMENT.—

“(A) IN GENERAL.—In the case of any taxable year beginning in calendar year 2012, the \$125,000 and \$500,000 amounts in paragraphs (1)(C) and (2)(C) shall each be increased by an amount equal to—

“(i) such dollar amount, multiplied by

“(ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, by substituting ‘calendar year 2006’ for ‘calendar year 1992’ in subparagraph (B) thereof.

“(B) ROUNDING.—

“(i) DOLLAR LIMITATION.—If the amount in paragraph (1) as increased under subparagraph (A) is not a multiple of \$1,000, such amount shall be rounded to the nearest multiple of \$1,000.

“(ii) PHASEOUT AMOUNT.—If the amount in paragraph (2) as increased under subparagraph (A) is not

# **Attachment C**

**CIAC GROSS-UP COMPUTATION INCLUDING CALIFORNIA TAXES  
FOR 2011 (REVISED)  
WITH 100% BONUS DEPRECIATION ON 15 YEAR PROPERTY (GAS)**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	
YEAR	TAX PMT/(BEN) REFLECTING CIAC OF \$1,000	TAX BASIS	CALIFORNIA DEPRECIATION RATES	CALIFORNIA RATES	STATE TAX BENEFIT	MODIFIED MACRS RATES	FEDERAL TAX RATE	FEDERAL TAX BENEFIT	REMAINING CIAC PAYABLE	WTD. AVG. UNRECOVERED TAX PMT.	RATE OF RETURN	REVENUE REQUIREMENT ON REMAINING INVESTMENT	DISCOUNT FACTOR 0.12	DISCOUNTED REVENUE REQUIREMENT ON REMAINING INVESTMENT	
1	438.4	1,000	2.857%	8.840%	2.5256	100.000%	35.00%	350.0000	85.8744	262.1372	17.000%	44.5633	0.8929	39.7906	1 (0.8929)
2	-30.94		5.551%		4.9071			(0.8840)	50.9113	68.3929	17.000%	11.6268	0.7972	9.2688	2 (0.7972)
3			5.234%		4.6269			(1.7175)	48.0020	49.4567	17.000%	8.4076	0.7118	5.9844	3 (0.7118)
4			4.935%		4.3625			(1.6194)	45.2588	46.6304	17.000%	7.9272	0.6355	5.0379	4 (0.6355)
5			4.653%		4.1133			(1.5269)	42.6725	43.9657	17.000%	7.4742	0.5674	4.2411	5 (0.5674)
6			4.387%		3.8781			(1.4396)	40.2340	41.4532	17.000%	7.0470	0.5066	3.5702	6 (0.5066)
7			4.137%		3.6571			(1.3573)	37.9342	39.0841	17.000%	6.6443	0.4523	3.0055	7 (0.4523)
8			3.901%		3.4485			(1.2800)	35.7657	36.8499	17.000%	6.2645	0.4039	2.5301	8 (0.4039)
9			3.678%		3.2514			(1.2070)	33.7213	34.7435	17.000%	5.9064	0.3606	2.1299	9 (0.3606)
10			3.468%		3.0657			(1.1380)	31.7936	32.7575	17.000%	5.5688	0.3220	1.7930	10 (0.3220)
11			3.270%		2.8907			(1.0730)	29.9759	30.8848	17.000%	5.2504	0.2875	1.5094	11 (0.2875)
12			3.084%		2.7263			(1.0117)	28.2614	29.1187	17.000%	4.9502	0.2567	1.2706	12 (0.2567)
13			2.908%		2.5707			(0.9542)	26.6449	27.4531	17.000%	4.6670	0.2292	1.0696	13 (0.2292)
14			2.742%		2.4239			(0.8997)	25.1207	25.8828	17.000%	4.4001	0.2046	0.9003	14 (0.2046)
15			2.585%		2.2851			(0.8484)	23.6839	24.4023	17.000%	4.1484	0.1827	0.7579	15 (0.1827)
16			2.438%		2.1552			(0.7998)	22.3285	23.0062	17.000%	3.9111	0.1631	0.6380	16 (0.1631)
17			2.299%		2.0323			(0.7543)	21.0505	21.6895	17.000%	3.6872	0.1456	0.5370	17 (0.1456)
18			2.168%		1.9165			(0.7113)	19.8453	20.4479	17.000%	3.4761	0.1300	0.4520	18 (0.1300)
19			2.040%		1.8034			(0.6708)	18.7128	19.2790	17.000%	3.2774	0.1161	0.3805	19 (0.1161)
20			2.040%		1.8034			(0.6312)	17.5406	18.1267	17.000%	3.0815	0.1037	0.3194	20 (0.1037)
21			2.040%		1.8034			(0.6312)	16.3684	16.9545	17.000%	2.8823	0.0926	0.2668	21 (0.0926)
22			2.040%		1.8034			(0.6312)	15.1963	15.7824	17.000%	2.6830	0.0826	0.2217	22 (0.0826)
23			2.040%		1.8034			(0.6312)	14.0241	14.6102	17.000%	2.4837	0.0738	0.1833	23 (0.0738)
24			2.040%		1.8034			(0.6312)	12.8520	13.4380	17.000%	2.2845	0.0659	0.1505	24 (0.0659)
25			2.040%		1.8034			(0.6312)	11.6798	12.2659	17.000%	2.0852	0.0588	0.1227	25 (0.0588)
26			2.040%		1.8034			(0.6312)	10.5076	11.0937	17.000%	1.8859	0.0525	0.0990	26 (0.0525)
27			2.040%		1.8034			(0.6312)	9.3355	9.9216	17.000%	1.6867	0.0469	0.0791	27 (0.0469)
28			2.040%		1.8034			(0.6312)	8.1633	8.7494	17.000%	1.4874	0.0419	0.0623	28 (0.0419)
29			2.040%		1.8034			(0.6312)	6.9912	7.5772	17.000%	1.2881	0.0374	0.0482	29 (0.0374)
30			2.040%		1.8034			(0.6312)	5.8190	6.4051	17.000%	1.0889	0.0334	0.0363	30 (0.0334)
31			2.040%		1.8034			(0.6312)	4.6468	5.2329	17.000%	0.8896	0.0298	0.0265	31 (0.0298)
32			2.040%		1.8034			(0.6312)	3.4747	4.0608	17.000%	0.6903	0.0266	0.0184	32 (0.0266)
33			2.040%		1.8034			(0.6312)	2.3025	2.8886	17.000%	0.4911	0.0238	0.0117	33 (0.0238)
34			2.040%		1.8034			(0.6312)	1.1304	1.7164	17.000%	0.2918	0.0212	0.0062	34 (0.0212)
35			2.040%		1.8034			(0.6312)	(0.0418)	0.5443	17.000%	0.0925	0.0189	0.0018	35 (0.0189)
36			1.025%		0.9061			(0.6312)	(0.3167)	(0.1793)	17.000%	(0.0305)	0.0169	-0.0005	36 (0.0169)
37					0.0000			(0.3171)	0.0004	(0.1582)	17.000%	(0.0269)	0.0151	-0.0004	37 (0.0151)
			<u>100.000%</u>		<u>88.4000</u>	<u>100.000%</u>		<u>319.0596</u>				<u>174.5331</u>		<u>86.5197</u>	
												86.5197	/ 1000	<u>8.6500%</u>	
	<u>407.46</u>							<u>407.4596</u>						<u>9.0000%</u>	

**CIAC GROSS-UP COMPUTATION INCLUDING CALIFORNIA TAXES  
FOR 2011 (REVISED)  
WITH 100% BONUS DEPRECIATION ON 20 YEAR PROPERTY (ELECTRIC)**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	
YEAR	TAX PMT/(BEN) REFLECTING CIAC OF \$1,000	TAX BASIS	CALIFORNIA DEPRECIATION RATES	CALIFORNIA RATES	STATE TAX BENEFIT	MODIFIED MACRS RATES	FEDERAL TAX RATE	FEDERAL TAX BENEFIT	REMAINING CIAC PAYABLE	WTD. AVG. UNRECOVERED TAX PMT.	RATE OF RETURN	REVENUE REQUIREMENT ON REMAINING INVESTMENT	DISCOUNT FACTOR 0.12	DISCOUNTED REVENUE REQUIREMENT ON REMAINING INVESTMENT	
1	438.4	1,000	3.334%	8.840%	2.9473	100.000%	35.00%	350.0000	85.4527	261.9264	17.000%	44.5275	0.8929	39.7586	1 (0.8929)
2	-30.94		6.445%		5.6974			(1.0315)	49.8469	67.6498	17.000%	11.5005	0.7972	9.1681	2 (0.7972)
3			6.016%		5.3181			(1.9941)	46.5228	48.1848	17.000%	8.1914	0.7118	5.8305	3 (0.7118)
4			5.615%		4.9637			(1.8614)	43.4206	44.9717	17.000%	7.6452	0.6355	4.8587	4 (0.6355)
5			5.241%		4.6330			(1.7373)	40.5248	41.9727	17.000%	7.1354	0.5674	4.0488	5 (0.5674)
6			4.892%		4.3245			(1.6216)	37.8219	39.1734	17.000%	6.6595	0.5066	3.3739	6 (0.5066)
7			4.566%		4.0363			(1.5136)	35.2991	36.5605	17.000%	6.2153	0.4523	2.8115	7 (0.4523)
8			4.261%		3.7667			(1.4127)	32.9451	34.1221	17.000%	5.8008	0.4039	2.3428	8 (0.4039)
9			3.977%		3.5157			(1.3184)	30.7479	31.8465	17.000%	5.4139	0.3606	1.9523	9 (0.3606)
10			3.712%		3.2814			(1.2305)	28.6969	29.7224	17.000%	5.0528	0.3220	1.6269	10 (0.3220)
11			3.465%		3.0631			(1.1485)	26.7824	27.7397	17.000%	4.7157	0.2875	1.3557	11 (0.2875)
12			3.234%		2.8589			(1.0721)	24.9956	25.8890	17.000%	4.4011	0.2567	1.1297	12 (0.2567)
13			3.018%		2.6679			(1.0006)	23.3283	24.1620	17.000%	4.1075	0.2292	0.9413	13 (0.2292)
14			2.817%		2.4902			(0.9338)	21.7719	22.5501	17.000%	3.8335	0.2046	0.7844	14 (0.2046)
15			2.630%		2.3249			(0.8716)	20.3186	21.0452	17.000%	3.5777	0.1827	0.6536	15 (0.1827)
16			2.455%		2.1702			(0.8137)	18.9620	19.6403	17.000%	3.3389	0.1631	0.5446	16 (0.1631)
17			2.367%		2.0924			(0.7596)	17.6292	18.2956	17.000%	3.1103	0.1456	0.4530	17 (0.1456)
18			2.367%		2.0924			(0.7323)	16.2691	16.9492	17.000%	2.8814	0.1300	0.3747	18 (0.1300)
19			2.367%		2.0924			(0.7323)	14.9090	15.5890	17.000%	2.6501	0.1161	0.3077	19 (0.1161)
20			2.367%		2.0924			(0.7323)	13.5488	14.2289	17.000%	2.4189	0.1037	0.2508	20 (0.1037)
21			2.367%		2.0924			(0.7323)	12.1887	12.8688	17.000%	2.1877	0.0926	0.2025	21 (0.0926)
22			2.367%		2.0924			(0.7323)	10.8286	11.5086	17.000%	1.9565	0.0826	0.1617	22 (0.0826)
23			2.367%		2.0924			(0.7323)	9.4685	10.1485	17.000%	1.7252	0.0738	0.1273	23 (0.0738)
24			2.367%		2.0924			(0.7323)	8.1083	8.7884	17.000%	1.4940	0.0659	0.0984	24 (0.0659)
25			2.367%		2.0924			(0.7323)	6.7482	7.4283	17.000%	1.2628	0.0588	0.0743	25 (0.0588)
26			2.367%		2.0924			(0.7323)	5.3881	6.0681	17.000%	1.0316	0.0525	0.0542	26 (0.0525)
27			2.367%		2.0924			(0.7323)	4.0279	4.7080	17.000%	0.8004	0.0469	0.0375	27 (0.0469)
28			2.367%		2.0924			(0.7323)	2.6678	3.3479	17.000%	0.5691	0.0419	0.0238	28 (0.0419)
29			2.367%		2.0924			(0.7323)	1.3077	1.9877	17.000%	0.3379	0.0374	0.0126	29 (0.0374)
30			2.367%		2.0924			(0.7323)	(0.0524)	0.6276	17.000%	0.1067	0.0334	0.0036	30 (0.0334)
31			1.184%		1.0467			(0.7323)	(0.3668)	(0.2096)	17.000%	(0.0356)	0.0298	-0.0011	31 (0.0298)
32					0.0000			(0.3663)	(0.0005)	(0.1837)	17.000%	(0.0312)	0.0266	-0.0008	32 (0.0266)
			<u>100.000%</u>		<u>88.4000</u>	<u>100.000%</u>		<u>319.0605</u>				<u>154.5825</u>		<u>83.3616</u>	
												83.3616	/ 1000	<u>8.3400%</u>	
	<u>407.46</u>							<u>407.4605</u>						<u>8.0000%</u>	