

PHFU

As of 12/31/2016

	Total Electric PHFU		
	<u>GL balance</u>	<u>Alberhill</u>	<u>Other</u>
	16,261,841	15,781,198	480,643
ISO %		63%	0%
ISO PHFU	9,942,155	9,942,155	-

The 63% allocation factor used for Alberhill Land Held for Future Use is based on the jurisdictional allocation derived from the details of the Alberhill Substation construction estimate.

Alberhill Substation 800063633

Estm Date 10-07-10

FERC Units of Property

353.607 Arrester, Lightning 500kV (Stl Support)	\$	389,700
353.614 Gas Insulated Switchgear (GIS)	\$	48,957,500
353.615 Power Cable	\$	562,200
353.616 Bus, Support Struct (Steel/Fdn), High Side	\$	3,443,200
353.617 Bus, High Side	\$	109,300
353.618 Relays & Meters, Line Pos	\$	825,300
353.620 Switch, Disconnect 16kV (Stl Support)	\$	8,000
353.631 Conduit	\$	461,100
353.637 Grounding, Station System	\$	464,600
353.638 Foundation, Misc High Side	\$	185,500
353.663 Coupling Capacitor 500kV (Stl Support/Fdn)	\$	316,400
353.668 Trenches, Control	\$	560,800
FERC Total	\$	56,283,600

63%

CPUC Units of Property

353.802 Ground Bank (Stl Support/Fdn)	\$	55,100
353.803 Transformer, Power	\$	200,000
353.803 Transformer, Power 500/115kV	\$	15,993,200
353.807 Arrester, Lightning 12kV (Stl Support)	\$	43,500
353.807 Arrester, Lightning 115kV (Stl Support)	\$	397,600
353.807 Arrester, Lightning 500kV (Stl Support)	\$	401,600
353.810 Potential Transformer (Stl Support/Fdn)	\$	74,900
353.810 Potential Transformer (Stl Support/Fdn)	\$	188,800
353.811 Current Transformer (Stl Support)	\$	61,800
353.815 Power Cable	\$	609,300
353.815 Control Cable	\$	1,052,400
353.816 Bus Support Struct (Steel/Fdn)	\$	1,408,200
353.816 Bus Support Struct (Steel/Fdn), High Side	\$	1,693,300
353.816 Bus Support Struct (Steel/Fdn), Bank	\$	224,500
353.816 Bus Support Struct (Steel/Fdn), Low Side	\$	55,600
353.817 Bus	\$	274,900
353.817 Bus, High Side	\$	1,009,700
353.817 Bus, Bank	\$	746,200
353.818 Relays & Meters, Line Pos	\$	19,200
353.818 Relays & Meters, Bank	\$	718,200
353.818 Relays & Meters, Bus Par Pos	\$	507,700
353.820 Switch, Disconnect 12kV (Stl Support)	\$	164,600
353.820 Switch, Disconnect 115kV (Stl Support)	\$	1,593,800
353.822 Fences & Enclosures - Inside Sub	\$	269,000
353.825 Circuit Breaker/Switcher 12kV	\$	310,400
353.825 Circuit Breaker/Switcher 115kV	\$	190,300
353.825 Circuit Breaker/Switcher 115kV	\$	3,050,800
353.828 Power/Lighting System - Equipment	\$	9,800
353.830 Reactor/Resistor	\$	651,700
353.831 Conduit	\$	129,600
353.835 Capacitor Bank 115kV	\$	222,100
353.837 Grounding, Station System	\$	507,600
353.838 Foundation, Misc.	\$	479,400
353.838 Foundation, Misc. Bank	\$	85,700
353.838 Foundation, Misc. High Side	\$	184,100
353.845 Fuse Assembly HV	\$	32,400
353.868 Trenches	\$	91,600
CPUC Total	\$	33,708,600

37%

Electrical Common Only

352.001 Substructure	\$	262,600
352.002 Superstructure	\$	5,389,800
352.046 Instrusion Alarm System	\$	1,005,000
352.075 Power/Lighting System - Inside	\$	376,400
352.105 Yard Drainage System	\$	14,900
352.106 Oil Diversion/Containment System	\$	1,488,900
352.140 Fence/Wall Perimeter	\$	7,900
352.165 Paving	\$	39,200
352.175 Landscaping	\$	14,900
353.130 Fault Recorder	\$	214,200
353.168 Trenches, Power	\$	3,705,900
353.168 Trenches, Control	\$	1,942,500
353.214 Supervisory Control Unit	\$	119,100
353.425 Power/Lighting System - Equipment	\$	360,400
353.430 Conduit	\$	6,700
353.435 Cable Trays	\$	110,200
353.500 DC Supply System	\$	12,200
353.505 Storage Battery Charger	\$	13,600
353.610 DC Generator Set	\$	202,300

\$ 15,286,700 Common total

\$ 10,372,600

Sitework Common Only

FERC & CPUC Total	\$	89,992,200
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Alberhill Substation 800063633

Common Electrical	\$	15,286,700	Not Included in Percentage Split (new substation)
Common Sitework	\$	10,372,600	Not Included in Percentage Split (new substation)
CPUC Units of Property	\$	33,708,600	37%
FERC Units of Property	\$	56,283,600	63%
Total Loaded Cost	\$	115,651,500	100%

Estimate date 10/07/10