

**PACIFIC GAS AND ELECTRIC COMPANY  
Wildfire Mitigation Plans Discovery 2023  
Data Response**

PG&E Data Request No.:	CalAdvocates_020-Q006		
PG&E File Name:	WMP-Discovery2023_DR_CalAdvocates_020-Q006		
Request Date:	April 26, 2023	Requester DR No.:	CalAdvocates-PGE-2023WMP-20
Date Sent:	May 3, 2023	Requesting Party:	Public Advocates Office
DRU Index #:		Requester:	Holly Wehrman

The following questions relate to your 2023-2025 WMP submission.

**QUESTION 006**

- a) As of the date of this data request, does PG&E's rate base currently include any portion of the value of any assets that are no longer in service?
- b) If the answer to part (a) is yes, please explain why.
- c) If the answer to part (a) is no, list the controls in place that ensure PG&E's rate base does not currently include any portion of the value of assets that are no longer in service.

**ANSWER 006**

- a) No. Please see the response to Question 005, Subpart (a) for a detailed explanation.
- b) Not applicable, as described in subpart (a) of this response.
- c) PG&E follows group depreciation and retirement accounting established by the CPUC, FERC, and National Association of Regulatory Utility Commissioners (NARUC). As such, there is no undepreciated value of WMP retired assets in rate base or required controls. Please see the response to Question 005, Subpart (a), for a detailed explanation.