

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Wildfire Mitigation Plans Discovery 2023-2025**  
**Data Response**

PG&E Data Request No.:	SPD_016-Q003		
PG&E File Name:	WMP-Discovery2023-2025_DR_SPD_016-Q003		
Request Date:	May 30, 2024	Requester DR No.:	SPD_WSPS_PG&E_2024_006
Date Sent:	June 10, 2024	Requesting Party:	Safety Policy Division
PG&E Witness:		Requester:	Henry Sweat

**SUBJECT: REQUEST FOR CONFIDENTIAL FILES**

**QUESTION 003**

Provide a list of all memorandum (memo) and balancing accounts where WMP costs are currently being recorded as of May 31, 2024.

- a. In each of the memorandum and balancing accounts where WMP costs are being recorded provide the current WMP cost balances as follows (if future years [e.g., 2025] are expected to use memo accounts, add columns and data for them as well):

Year	2020	2021	2022	2023	2024
Recorded Account Capital Expenditure (\$)					
Recorded Account O&M Expenditure (\$)					
Authorized GRC Capital Expenditure (\$)					
Authorized GRC O&M Expenditure (\$)					

- b. Regarding planning for work with budgeting for future years, how does PG&E use its memo and balancing accounts with regard to projecting expenditures, projects, and workplans?

**ANSWER 003**

- a. Please see “*WMP-Discovery2023-2025\_DR\_SPD\_016-Q003Atch01.xlsx*” which represents the total spend recorded to each identified wildfire balancing or memorandum account in SAP, at the time the respective costs were extracted and prepared for the Commission's reasonableness review process. Please note, these costs are not adjusted for the WF OII Disallowance amount ordered by the Commission. For 2024, PG&E is providing Year to Date through Quarter 1. PG&E does not have an approved 2025 Investment Plan at this time.
- b. Through PG&E's planning process, PG&E forecasts the work for future years within known memo and balancing accounts. When future year plans have been approved, plans are broken out by memo and balancing account.