

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

PG&E Data Request No.:	CalAdvocates_020-Q004		
PG&E File Name:	WMP-Discovery2023_DR_CalAdvocates_020-Q004		
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 004

What is PG&E's standard practice for tracking assets that are retired from service before they are fully depreciated?

ANSWER 004

Please see the response to Question 001, Subpart (b) for information regarding the tracking of PG&E's retired assets. Please also see Question 005, Subpart (a) for information on group depreciation and retirement accounting, as established by the CPUC, FERC, and the National Association of Regulatory Utility Commissioners (NARUC), which PG&E follows.