

**PACIFIC GAS AND ELECTRIC COMPANY
General Rate Case 2011 Phase I
Application 09-12-020
Data Response**

PG&E Data Request No.:	DRA_188-01		
PG&E File Name:	GRC2011-Ph-I_DR_DRA_188-Q01		
Request Date:	March 9, 2010	Requester DR No.:	DRA-188-DFB
Date Sent:	March 31, 2010	Requesting Party:	DRA
PG&E Witness:	Hudson Martin	Requester:	Donna-Fay Bower

SUBJECT: RISK AND AUDIT DEPARTMENT COSTS

QUESTION 1

Internal Auditing: In the NOI PG&E showed 2008 recorded Adjusted as \$4,303,988 and in the Application 2008 Recorded Adjusted is \$4,272,257. Please provide a detailed explanation for the change in 2008 Recorded Adjusted.

ANSWER 1

In the NOI, the 2008 recorded adjusted amount was incorrect due to an apparent mathematical error. The errant amount was corrected in the Application.