

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

PG&E Data Request No.:	DRA_188-02		
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Request Date:	March 9, 2010	Requester DR No.:	DRA-188-DFB
Date Sent:	March 22, 2010	Requesting Party:	DRA
PG&E Witness:	Hudson Martin	Requester:	Donna-Fay Bower

**SUBJECT: RISK AND AUDIT DEPARTMENT COSTS**

**QUESTION 2**

Forecast for 2009 in the NOI was \$4,701,508 and is the same amount in the Application. Since 2008 Recorded Adjusted changed from the NOI to the Application please provide a detailed explanation as to why the 2009 forecast did not change also.

**ANSWER 2**

The method used to forecast A&G costs was to review the work expected to be performed in 2009-2011 and then to calculate the resources required to perform such work. Therefore, the 2009 forecast does not change despite adjustments to 2008 recorded costs.