

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

PG&E Data Request No.:	DRA_188-09		
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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 9**

Forecast for 2010 was \$1,296,960 in the NOI and \$1,272,130 in the application. Please provide a detailed explanation and supporting calculations on the change in forecast.

**ANSWER 9**

**2010**

\$1,296,960 to \$1,272,130 = \$24,830 decrease between the NOI and Application is mainly due to the following.

- Material / Employee-related Costs: \$25k decrease in materials, travel, mileage reimbursements, and training.