

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

PG&E Data Request No.:	DRA_196-05		
PG&E File Name:	GRC2011-Ph-I_DR_DRA_196-Q05		
Request Date:	March 10, 2010	Requester DR No.:	DRA-196-DFB
Date Sent:	March 22, 2010	Requesting Party:	DRA
PG&E Witness:	Hudson Martin	Requester:	Donna-Fay Bower

EXHIBIT REFERENCE: PG&E-6, CHAPTER 6

SUBJECT: RISK AND AUDIT DEPARTMENT COSTS

QUESTION 5

In response to DRA-057-DFB, Q1, PG&E provide a breakdown of Internal Auditing PCC 13967 and 20022 for 2004 through 2011. Since the numbers in the Application changed from the NOI filing, please provide an update to this response.

ANSWER 5

Please see attachment GRC2011-Ph-1_DR_DRA_196-Q05Atch01 for an updated response to DRA-057-DFB, Q1.