

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

|                        |                             |                   |                 |
|------------------------|-----------------------------|-------------------|-----------------|
| PG&E Data Request No.: | DRA_192-01                  |                   |                 |
| PG&E File Name:        | GRC2011-Ph-I_DR_DRA_192-Q01 |                   |                 |
| Request Date:          | March 9, 2010               | Requester DR No.: | DRA-192-DFB     |
| Date Sent:             | March 26, 2010              | Requesting Party: | DRA             |
| PG&E Witness:          | Redacted                    | Requester:        | Donna-Fay Bower |

**SUBJECT: 2009 RECORDED ADJUSTED DATA FOR ACCTS 920, 921 AND 923**

**FOR ALL QUESTIONS BELOW, PLEASE PROVIDE THE DATA IN EXCEL FORMAT, VIA EMAIL AND ON A CD.**

**QUESTION 1**

Provide 2009 recorded adjusted for All A&G Departments for Chapters 8 thru 13, broken down by departments and Accts 920 A&G Salaries, Acct 921 Office Supplies and Expenses, Acct 923 Outside Services – Utility and Corp, in the same format as Table 12-1 page 12-14.

**ANSWER 1**

PG&E objects to this question on the grounds that it asks for actual 2009 data while PG&E's 2011 GRC request is based on 2008 recorded data. Notwithstanding the foregoing, and without waiving PG&E's right to object to the admissibility of the requested information into evidence, PG&E responds as follows.

PG&E has provided the 2009 recorded adjusted data segregated into the GRC Chapter and departments, by FERC Account in DR\_DRA\_122. Please refer to attachment GRC2011-Ph-I\_DR\_DRA\_122-Q01Atch02 -Supp for the 2009 Recorded Adjusted data for A&G Corporate Items and GRC2011-Ph-I\_DR\_DRA\_122-Q01Atch03 - Supp for the 2009 Recorded Adjusted A&G Study department costs.

Please note that the data in the attachments are segregated by GRC Chapter and Departments and by FERC Account but are not presented in the same format as Table 12-1. As discussed in PG&E's 2011 GRC Testimony Exhibit (PG&E-6) Chapter 2, the A&G Study is a comprehensive study of all A&G Expenses that is performed in preparation for each general rate case. The primary objective of the A&G Study is to estimate PG&E's A&G expenses for the test year. It would be unduly burdensome for PG&E to provide the data in the same format as Table 12-1, as PG&E would have to redo the comprehensive study of all A&G Expenses as recorded in 2009.

In addition, please note that all A&G amounts are shown at the total company level; PG&E's proposed allocation of A&G expenses to the GRC is 88.19% of total company (see Exhibit (PG&E-2), Chapter 7).