

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

PG&E Data Request No.:	DRA_246-03		
PG&E File Name:	GRC2011-Ph-I_DR_DRA_246-Q03		
Request Date:	April 1, 2010	Requester DR No.:	DRA-246-MRK
Date Sent:	April 15, 2010	Requesting Party:	DRA
PG&E Witness:	Bruce Fraser	Requester:	Marek Kanter

**SUBJECT: SAP ACCOUNT 5091100**

**QUESTION 3**

Please provide a spreadsheet containing the itemized 2008 amounts corresponding to these numbers, differentiated as to meals versus entertainment, and containing information as to date, expense occurred, number of people participating, name, address, and type of establishment.

**ANSWER 3**

Data Request DRA-248-MRK supplemented this question to ask that the Provider Cost Center (PCC) be included.

See GRC2011-Ph-I\_DR\_DRA-Q03Atch01 for the spreadsheets with charges incurred for SAP Account 5091100 Entertainment Expense by PCC totaling to the \$55,410 accrued for 2008. The A&G Department Study above-the-line portion is \$8,418. The spreadsheet indicates which line items are A&G and what portion is above-the-line.

See GRC2011-Ph-I\_DR\_DRA-Q03Atch02 for a CD with spreadsheets with charges incurred for SAP Account 5091100 Meals Expense by PCC totaling to the \$15,744,375 accrued for 2008. Note that each spreadsheet may have multiple worksheets. The A&G Department Study above-the-line portion is \$831,898. The spreadsheets indicate which line items are A&G and what portion is above-the-line.

Note that PG&E could not extract some of the information requested directly from SAP, such as number of people participating, and name, address, and type of establishment. The name of the establishment is generally included in the "CO Doc Line Item Txt" field. The only way to retrieve the additional detailed information requested is by manually reviewing the receipts associated with each reimbursement. Given that there are nearly 320,000 lines of information in the files, and that the majority of the charges are for less than \$75, PG&E respectfully asks that DRA identify the charges for which it would like the additional information.

Not all amounts in the 2008 tax return are forecast in the GRC. PG&E recovers certain expenses through the Transmission Owner, Gas Transmission and Storage, and Nuclear Decommissioning Triennial Cost Proceeding filings, as well as advice letters and other mechanisms incorporating balancing accounts.