

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

Recipient:	Division of Ratepayer Advocates		
PG&E Data Request No.:	PGE_DRA019		
PG&E File Name:	GRC2011-Ph-I_DR_PGE_DRA_019		
Request Date:	May 12, 2010	PG&E Witness:	Redacted
Due Date:	May 26, 2010	PG&E Witness Phone No.:	
Topic:	Income Taxes		

Subject: Meals & Entertainment Deduction

Reference: DRA-19

DRA Witness: Marek Kanter

Q 1: In Exhibit DRA-19, DRA recommends the disallowance of \$2,195,271 of meals expense and \$55,410 of entertainment expense. If PG&E can demonstrate to DRAs satisfaction that a portion of this expense should be allowed in rates, or if the Commission disagrees with all or part of the DRA proposed disallowance, does DRA agree that PG&E is entitled to restore the IRC Section 274(n) M&E adjustment based on the Commission's decision? If the DRA answer is no, please explain.