

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

PG&E Data Request No.:	DRA_262-01		
PG&E File Name:	GRC2011-Ph-I_DR_DRA_262-Q01		
Request Date:	May 6, 2010	Requester DR No.:	DRA-262-MRK
Date Sent:	May 20, 2010	Requesting Party:	DRA
PG&E Witness:	Bruce Fraser	Requester:	Marek Kanter

EXHIBIT REFERENCE: EXHIBIT PG&E-2, CHAPTER 12, WORKPAPERS

SUBJECT: SAP ACCOUNT 5091100

QUESTION 1

PG&E's response to DRA-256-MRK contained spreadsheets which exclude all meals with a bill exceeding \$75 per person. According to PG&E these spread sheets "reflect a total company approach; that is, the line items included in the attachment reflect meals expenses from PG&E's 2008 tax return and are not reflective of the expenses included in PG&E's 2011 GRC forecast. For example, the attached spreadsheets include all meals, including those booked to below-the-line orders. In addition, 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." DRA now requests that PG&E resend these spread sheets with an extra item of information. This extra item should indicate for each meal expense whether it is reflective of the expenses included in PG&E's 2011 GRC forecast, or whether it is booked to below-the-line orders, or whether it is recovered through the Transmission Owner, Gas Transmission and Storage, and Nuclear Decommissioning Triennial Cost Proceeding filings or whether it is recovered through advice letters and other mechanisms incorporating balancing accounts. PG&E may use its discretion as to how it wishes to define, describe, and or compute this item. However PG&E should provide documentation as to how it does so.

ANSWER 1

As previously reported, PG&E does not have SAP reporting capabilities to extract the level of details requested. Please refer to PG&E's response to GRC2011-Ph-I_DR_DRA_260-Q01 for additional details regarding the information available.

PG&E provided fourteen Excel spreadsheets totaling over 320,000 lines of data that tie to the \$15.7 million on WP 12-399. The dollar amount reported in response to DRA-246 is the 2008 Recorded total company meals expense. PG&E does not forecast at the

cost element detail level (eg., Meals). For purposes of this data request, PG&E determined the 2008 recorded data is representative of 2011 estimated costs.

To determine the amount of meals expense in PG&E's 2011 GRC Application, one must first determine whether the expense is A&G or O&M. The Excel spreadsheets totaling \$15.7 million provided in response to DRA-246 contained a column labeled "A&G Indicator".

Meals originating in one cost center can end up in multiple orders and consequently, multiple funding sources.

Account Breakout			
<i>(\$ in '000s)</i>			
Capital and O&M Expenses			
Business Area	UCC	O&M	Capital
Electric Generation - Fossil	101	3	4
Electric Generation - Hydro	120	640	207
Electric Generation - Nuclear	130	17	17
Electric Generation - Electric Procurement	141	-	-
Electric Distribution	301	3,449	4,655
Gas Distribution	601	1,905	2,025
GRC Total		6,015	6,908
Electric Transmission	201	443	1,038
Gas Transmission & Storage	520	304	398
Total Company		6,762	8,344
A&G			
FERC Accounts		Amount	
920 - A&G Salaries		133	
921 - Office Supplies		438	
923 - Outside Services		19	
Total		590	

PG&E has provided Excel Templates to estimate the amount of meal expense that would be included in the 2011 GRC. Please see attachment GRC2011-Ph-I_DR_DRA_262-Q01atch01 and provided previously with the RO Model Exhibit. PG&E believes the spreadsheet offers the best approach to identifying the amount associated with the 2011 GRC related meals expenses.