

**PACIFIC GAS AND ELECTRIC COMPANY
Wildfire Mitigation Plans Discovery 2023
Data Response**

PG&E Data Request No.:	CalAdvocates_020-Q002		
PG&E File Name:	WMP-Discovery2023_DR_CalAdvocates_020-Q002		
Request Date:	April 26, 2023	Requester DR No.:	CalAdvocates-PGE-2023WMP-20
Date Sent:	May 3, 2023	Requesting Party:	Public Advocates Office
DRU Index #:		Requester:	Holly Wehrman

The following questions relate to your 2023-2025 WMP submission.

QUESTION 002

- a) In 2022, as part of its WMP system hardening activities, did PG&E retire from service (i.e., replace, remove, destroy, or decommission) any assets that had not been fully depreciated at the time of retirement?
- b) Please describe how PG&E recorded the retirement of assets during 2022 system hardening activities.

ANSWER 002

- a) Not applicable. The assets replaced as part of WMP system hardening activities (electric distribution overhead assets) follow group depreciation and retirement accounting. As such, there is no undepreciated value for the assets that were retired. Please refer to our response to Question 005, Subpart (a) for additional information on group depreciation and retirement accounting.
- b) Please see the response to Question 001, Subparts (a) - (b) of this Data Request. The retirement of assets during 2022 system hardening activities followed PG&E's standard process for recording the retirement of assets.