

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

|                        |  |                   |                             |
|------------------------|--|-------------------|-----------------------------|
| PG&E Data Request No.: | CalAdvocates_020-Q003                      |                   |                             |
| PG&E File Name:        | WMP-Discovery2023_DR_CalAdvocates_020-Q003 |                   |                             |
| 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 003**

- a) In 2023, as part of its WMP system hardening activities, does PG&E intend to retire from service (i.e., replace, remove, destroy, or decommission) any assets that are not fully depreciated at the time of retirement?
- b) Please describe how PG&E will record the retirement of assets during 2023 system hardening activities.

**ANSWER 003**

- a) Not applicable. The assets to be replaced as part of WMP system hardening activities in 2023 follow group depreciation and retirement accounting. As such, there is no undepreciated value of the assets that will be retired. Please refer to our response to Question 005, Subpart (a) for additional information.
- b) See response to Question 001, Subparts (a) - (b) of this Data Request Set. The retirement of assets during 2023 system hardening activities follow PG&E's standard process for recording the retirement of assets.