

Decision 21-01-012 January 14, 2021

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Application of Southern California Edison Company (U338E) for Authority to Increase its Authorized Revenues for Electric Service in 2021, among other things, and to Reflect that Increase in Rates.

Application 19-08-013

DECISION ADOPTING TRACK 2 SETTLEMENT AGREEMENT ADDRESSING SOUTHERN CALIFORNIA EDISON COMPANY'S RECORDED WILDFIRE MITIGATION COSTS

Summary

This decision adopts the uncontested settlement as proposed by Southern California Edison Company (SCE), the Public Advocates Office at the California Public Utilities Commission, The Utility Reform Network, and Small Business Utility Advocates addressing SCE's recorded 2018-2019 wildfire mitigation costs being considered in Track 2 of this proceeding (Settlement Agreement), for a total revenue requirement of \$391.3 million. SCE is directed to file a Tier 1 Advice Letter within 30 days of the effective date of this decision to implement the specific terms of the Settlement Agreement approved in this decision. The revised rates will become effective no earlier than January 1, 2021, and shall be amortized over a period of not less than 12 months.

This proceeding remains open.

1. Background

On August 30, 2019, Southern California Edison Company (SCE) filed Application (A.) 19-08-013 for Authority to Increase its Authorized Revenues for Electric Service in 2021, among other things, and to Reflect that Increase in Rates (Application). This Application is commonly referred to as Phase 1 of a utility's General Rate Case (GRC). SCE's Application also included a request to recover certain recorded expenditures being tracked in various wildfire-related memorandum accounts (MAs). This decision solely addresses SCE's request to recover 2018-2019 wildfire mitigation MA costs.

Protests to SCE's GRC Application were timely filed by The Utility Reform Network (TURN), National Diversity Coalition, and the Public Advocates Office at the California Public Utilities Commission (Cal Advocates). Responses were filed by Pacific Gas & Electric Company, Small Business Utility Advocates (SBUA), California Choice Energy Authority and Clean Power Alliance California Energy (jointly), and Vote Solar and the Solar Energy Industries Association (jointly).

A prehearing conference (PHC) was held on October 30, 2019 to determine parties, discuss the scope, schedule, and other procedural matters. During the PHC, motions for party status were granted to San Diego Gas & Electric Company and Southern California Gas Company; the Agricultural Energy Consumers Association; Coalition of California Utility Employees; and the Energy Producers and Users Coalition.

On November 29, 2019, the assigned Commissioner issued a Scoping Memo and Ruling (Scoping Memo), and divided the proceeding schedule into different tracks: Track 1 considers SCE's forecast revenue request for 2021-2023, encompassing all the issues generally considered in Phase 1 GRC applications.

Track 2 includes review of 2019 recorded costs in the Wildfire Mitigation Plan MA, 2019 recorded costs in the Fire Risk Mitigation MA, and 2018-2019 recorded costs in the Fire Hazard Prevention MA. Track 3 includes review of any 2018-2020 recorded costs in the Grid Safety and Resiliency Program MA above the settlement amount being considered in A.18-09-002, recorded 2020 costs in Wildfire Mitigation Plan MA, recorded 2020 costs in the Fire Risk Mitigation MA, and recorded 2020 costs in the Fire Hazard Prevention MA. The Scoping Memo also directs SCE to hire an independent audit firm to evaluate whether each of the MAs recorded appropriate costs, and to ensure that there is no duplication of costs.¹

On March 5, 2020, SCE served its 2021 GRC Track 2 request for recovery of its 2018-2019 wildfire mitigation MA balances (Track 2 Request).² Concurrent with the service of its Track 2 Request, SCE served direct testimony describing the 2018-2019 operations and maintenance (O&M) expense and capital expenditures recorded in the following Commission-approved accounts: the Wildfire Mitigation Plan MA, the Fire Risk Mitigation MA, and the Fire Hazard Prevention MA (collectively, the Fire Mitigation MAs).

On April 1, 2020, SCE served a copy of the independent audit report conducted by PricewaterhouseCoopers, LLP (PwC) on SCE's Track 2 Request, entitled "Summary of Wildfire Memorandum Account Operations & Maintenance and Capital Costs: Management's Assertion for Independent Audit, For the Periods ended December 31, 2018 and 2019" (Audit Report).³

¹ Scoping Memo at 4.

² In accordance with the assigned Administrative Law Judges' November 30, 2020 email ruling, SCE filed its Track 2 Request on November 30, 2020.

³ Ex. SCE Tr.2-03.

On September 4, 2020, Cal Advocates, TURN, and SBUA served intervenor testimony in Track 2. SCE served its Track 2 rebuttal testimony on September 25, 2020.

On October 8, 2020, SCE, on behalf of itself and Cal Advocates, TURN, and SBUA (Settling Parties), served notice of a settlement-in-principle, and requested that evidentiary hearings in Track 2 of the proceeding be cancelled. On October 9, 2020, the assigned Administrative Law Judges (ALJs) issued an email ruling granting the Track 2 Parties' request and suspending the Track 2 schedule.

On November 2, 2020 the Settling Parties held a conference to discuss the settlement and resolution of Track 2 issues. Later the same day, SCE, on behalf of itself and the Settling Parties, filed a joint motion for approval of the 2021 GRC Track 2 Settlement Agreement (Joint Motion for Approval of Track 2 Settlement Agreement). SCE concurrently filed a joint motion on behalf of itself and the Settling Parties to offer Track 2 prepared testimony into evidence (Joint Motion Offering Track 2 Testimony into Evidence).

2. Standard of Review

The Commission has long favored the settlement of disputes among parties.⁴ However, pursuant to Rule 12.1(d) of the Commission's Rules of Practice and Procedure, the Commission will not approve a settlement, whether contested or uncontested, unless it is found to be reasonable in light of the whole record, consistent with law, and in the public interest. Further, where a settlement agreement is contested, it will be subject to more scrutiny than an all-party settlement agreement.

⁴ D.17-08-030 at 9.

As discussed below, we find the record supports a finding that the settlement agreement before us is reasonable, consistent with law, and in the public interest. The record shows the settlement agreement was reached after review of testimony and good faith negotiations between parties that participated in Track 2 of this proceeding.

3. Independent Audit of Track 2 Request

In its evaluation of SCE's Track 2 Request, PwC found that the costs in the Fire Mitigation MAs were "(i) incurred for the activities set forth in the corresponding, relevant California Public Utilities Commission (CPUC) approved Preliminary Statements describing the contents of the memorandum accounts as further described in the footnotes to this report; (ii) accurately recorded; (iii) incremental (*i.e.*, in addition to and separate from) amounts previously authorized by the CPUC in the decision resolving SCE's 2018 General Rate Case Decision (D.) 19-05-020; and (iv) incurred for separate activities is fairly stated, in all material respects."⁵ While the Audit Report finds that SCE accurately recorded expenses into each of the Track 2 MAs, PwC also notes that its engagement did not address the prudence of the costs incurred nor whether the costs were probable of recovery from ratepayers.⁶

4. Litigation Positions

SCE's Track 2 Request sought two forms of relief: first, SCE asked the Commission to deem just and reasonable total incremental spending of \$809.1 million, comprised of \$301.9 million in capital expenditures and \$507.2 million in O&M expense that SCE recorded in the Fire Mitigation MAs.⁷

⁵ Audit Report at 1.

⁶ *Ibid.*

⁷ Ex. SCE Tr.2-01, Vol. 01E at 3.

SCE's Track 2 costs are predominately, but not exclusively, related to the following three categories of costs:

- 1) SCE's Enhanced Overhead Inspection (EOI) initiative that it undertook beginning in late 2018 to inspect all overhead infrastructure located in High Fire Threat Areas (HFRA), specifically for wildfire-related risks, before the start of the 2019.
- 2) SCE's expanded vegetation management program, implemented in 2018 in response to Commission Decision (D.) 17-12-024, and enhanced by SCE thereafter.
- 3) Expert consultant contract labor costs to support SCE's initial ramp up of wildfire mitigation activities and programs.

Second, SCE requested authority to recover a portion of those costs in rates, equal to \$498.7 million expressed as a revenue requirement.⁸ Assembly Bill (AB) 1054 (Stats. 2019) precludes the California Investor-Owned Utilities (IOUs) from including in their respective equity rate base the collective first \$5 billion of wildfire mitigation-related capital expenditures incurred pursuant to a Commission-approved Wildfire Mitigation Plan (WMP).⁹ SCE's share of the \$5 billion total is 31.5%, or \$1.575 billion. Approximately \$203.8 million of the \$301.9 million of capital expenditures, spent after August 1, 2019, is considered as subject to the AB 1054 exclusion from equity rate base.¹⁰ Therefore, although SCE seeks a reasonableness review of all recorded 2018-19 wildfire mitigation expenses in its Track 2 Fire Mitigation MAs, it has excluded from its Track 2 rate recovery request the revenue requirement associated with capital expenditures that count towards the AB 1054 equity rate base exclusion.¹¹

⁸ Ex. SCE Tr.2-01, Vol. 01E at 2.

⁹ See California Public Utilities (Pub. Util.) Code § 8386.3(e).

¹⁰ Ex. SCE Tr.2-01, Vol. 01E at 7-8.

¹¹ *Ibid.*

In its intervenor testimony, Cal Advocates recommended an O&M reduction of \$92 million and a capital expenditure reduction of \$1.7 million in SCE's EOI costs.¹² Cal Advocates' EOI-related proposals were based on an assertion that SCE miscalculated the authorized amounts in its 2018 GRC,¹³ that SCE inappropriately deemed certain costs as "wildfire-related,"¹⁴ and that SCE did not adequately quantify the amount of "B-Material" that SCE used during EOI operations in 2019.¹⁵ B-Material refers to miscellaneous material that SCE procured to perform repairs, such as crossarms, fuses, insulators, pins, etc.¹⁶ Cal Advocates also recommended a \$1.4 million reduction to vegetation management and a \$7 million reduction in organization support, based on assertions that those costs were not Track 2-eligible or incremental, respectively.¹⁷

TURN recommended an O&M reduction of \$78.1 million in EOI costs based on its assertion that the EOI program was programmatically similar to, and duplicative of, traditional maintenance programs authorized in the 2018 GRC.¹⁸ In addition, TURN recommended disallowance of \$10.7 million in consultancy fees associated with EOI on the basis that SCE did not sufficiently support the costs. TURN also recommended a \$75 million O&M reduction for

¹² Ex. PAO TR.2-01 at 13.

¹³ Ex. PAO TR.2-03 at 4-5.

¹⁴ Ex. PAO TR.2-04 at 6-9.

¹⁵ Ex. PAO TR.2-03 at 5-9.

¹⁶ Ex. SCE TR.2-01, Vol. 01 at 22.

¹⁷ Ex. PAO TR.2-05 at 6-10.

¹⁸ Ex. TURN Tr.2-01 at 12-14.

SCE's vegetation management costs on the basis that costs incurred in non-HFRA were per se ineligible for cost recovery in the Fire Mitigation MAs.¹⁹

SBUA recommended a \$75.1 million O&M reduction and a \$4.2 million capital expenditure disallowance in SCE's vegetation management costs based on its assertion that SCE undertook a flawed procurement process of its vegetation management system (VMS), that SCE failed to perform an adequate root-cause analysis after performance issues arose with the VMS, and that the VMS replacement software was only needed due to SCE's missteps with the VMS.²⁰

In rebuttal testimony, SCE argued that the purpose, scope, approach and frequency of its EOI initiative was distinct from the traditional compliance-based line inspections authorized in the 2018 GRC, and that SCE's EOI program was identified and approved in SCE's 2019 Wildfire Mitigation Plan. In addition, SCE argued that Cal Advocates' recommendations for EOI reductions were largely based on misunderstandings and miscalculations of what costs are incremental, and how SCE's accounting system works. In response to Cal Advocates' "B-Material" recommendation, SCE agreed to defer to Track 3 of this proceeding consideration of \$16.2 million of costs for B-Material that was procured in 2019, but is expected to be used for wildfire mitigation activities in 2020.²¹

For vegetation management, SCE's rebuttal testimony asserted that new HFRA regulations led to severe vegetation management contract labor constraints, causing higher labor costs for the broader market, including those in

¹⁹ *Id.* at 14-18.

²⁰ Ex. SBUA Tr.2-01 at 23-26.

²¹ Ex. SCE Tr.2-02, Vol. 02 at 3-4.

non-HFRA. SCE maintained that these costs were not foreseeable, and therefore were not considered in SCE's last GRC.²²

The specific SCE proposals, and intervenors' initial proposed reductions thereto, are provided in Table 1:

Table 1: Comparison of Party Positions (Nominal \$ Millions)²³

| | Activity | SCE Request in Direct Testimony | Proposed Reduction | | | SCE Rebuttal Request |
|---------|--|---------------------------------------|--------------------|--------|--------|----------------------------|
| | | | Cal Advocates | TURN | SBUA | |
| O&M | EOI | 272.3 | (92.0) | (88.8) | n/a | 256.1 |
| | Vegetation Management | 208.2 | (1.4) | (75.1) | (75.1) | 208.2 |
| | Organizational Support | 21.3 | (7.0) | n/a | n/a | 21.3 |
| | Fire Science and Advanced Modeling | 0.9 | n/a | n/a | n/a | 0.9 |
| | Public Safety Power Shutoff | 4.5 | n/a | n/a | n/a | 4.5 |
| | Total O&M | 507.2 | | | | 491.0 |
| Capital | EOI | 294.2 | (1.7) | n/a | n/a | 294.2 |
| | Vegetation Management | 4.2 | n/a | n/a | (4.2) | 4.2 |
| | Distribution Fault Anticipation | 2.3 | n/a | n/a | n/a | 2.3 |
| | Public Safety Power Shutoff | 1.2 | n/a | n/a | n/a | 1.2 |
| | Total Capital | 301.9 | | | | 301.9 |

²² *Id.* at 4.

²³ Joint Motion for Approval of Track 2 Settlement Agreement at 7.

5. Track 2 Settlement Agreement

The Settling Parties request the Commission deem as just and reasonable \$401 million in O&M costs (i.e., a \$90 million reduction to the O&M costs SCE requested in rebuttal testimony), and \$301.9 million in capital expense (i.e., \$0 in disallowances). The total requested revenue requirement is \$391.3 million, which is less than the total O&M amount due to the negative revenue requirement effects of approved capital expenditures in 2019.²⁴ Although the Settling Parties seek approval of the entire \$301.9 million capital expenditure *amount* as just and reasonable, SCE's Track 2 rate request does not include any revenue requirement associated with the \$1.575 billion in excluded AB 1054 capital expenditures.²⁵

The \$90 million reduction proposed in the Settlement Agreement is effectuated through reductions to SCE's O&M requests, taken in proportion to SCE's rebuttal testimony O&M expense request. The Settlement Agreement revenue requirement reductions, and resulting settlement revenue requirement, are shown in Table 2:²⁶

**Table 2: Settlement Agreement Revenue Requirement Reductions
(Nominal \$ Millions)**

| | SCE Requested Revenue Requirement | Settlement Agreement O&M Reductions | Settlement Agreement Revenue Requirement (excludes capital expenditures subject to AB 1054) |
|--|--|--|--|
| Wildfire Mitigation Plan MA | \$286.4 | (\$50.97) | |
| Fire Hazard Prevention MA | \$197.6 | (\$37.71) | |
| Fire Risk Mitigation MA | \$7.0 | (\$1.32) | |

²⁴ The negative capital-related revenue requirement is due to the impact of flow-through tax adjustments. (See Ex. SCE Tr.2-02, Vol. 2 at 5, footnote 5).

²⁵ *Id.* at 10-11.

²⁶ *Id.* at 11-12.

| | | | |
|--------------|----------------|---------------|---|
| Total | \$491.0 | (\$90) | \$391.3 (with Franchise Fees & Uncollectibles) |
|--------------|----------------|---------------|---|

The Settling Parties request that the revenue requirement of \$391.3 million be put into customer rates as of January 1, 2021, or as soon as practicable thereafter, to be authorized over a period not less than 12 months.

Regarding the \$16.2 million in B-Material cost recovery treatment that SCE requested in rebuttal testimony, the Settling Parties assert that SCE will be entitled to seek a reasonableness review of, and potential cost recovery for, these costs in Track 3 of the proceeding.²⁷ The Settlement Agreement is attached to this decision as Attachment B.

6. Is the Settlement Agreement Reasonable in Light of the Record?

The Settling Parties assert that that they reached this settlement after reviewing discovery and investigation, preparation of prepared testimony exhibits, and arm's length negotiations and exchanges of proposals, and that the Settlement Agreement represents a reasonable resolution and compromise of the issues that the Track 2 intervenors raised in this proceeding.

The Settling Parties also assert that, absent reaching the settlement, Track 2 intervenors would have continued to litigate these issues, with attendant expense, burden, and drain on finite Commission resources.²⁸

²⁷ *Id.* at 12.

²⁸ *Id.* at 14.

7. Is the Settlement Agreement Consistent with the Law?

The Settling Parties assert the terms of the Settlement Agreement comply with all applicable statutes, rules, prior Commission decisions, and interpretations thereof.²⁹

8. Is the Settlement Agreement in the Public Interest?

The Settling Parties assert that the Settlement Agreement involves all parties that participated in Track 2 of this proceeding, and that signatories to the Settlement Agreement fairly represented general customer advocacy interests (Cal Advocates and TURN), and small business customer interests (SBUA). The Settling Parties add that the Settlement Agreement, if adopted by the Commission, would avoid allocating further resources to this matter, and reduce the expense and risks of litigation.³⁰

9. Discussion and Conclusion

We find that the Settlement Agreement represents a fair compromise between parties in Track 2 of this proceeding, and that the agreement incorporates issues addressed by SCE's direct and rebuttal testimony and errata thereto; the direct testimony of Cal Advocates, TURN and SBUA; and PwC's audit report. Further, the proposed Fire Mitigation MA costs proposed in the Settlement Agreement strike a balance between the parties' positions, and are well within a reasonable range of litigated outcomes. Therefore, the proposed Settlement Agreement is reasonable within the light of the whole record.

We also find that the Settlement Agreement is consistent with the law. The process for conducting this settlement was in accordance with Article 12 of the Rules of Practice and Procedure, and we are unaware of any inconsistency with

²⁹ *Ibid.*

³⁰ *Id.* at 14-15.

the Public Utilities Code, Commission decisions, or the law in general. The agreement appropriately excludes capital expenditures subject to AB 1054, while the Audit Report conducted by PwC finds that costs recorded in the Fire Mitigation MAs are accurate and incremental. Any further intervenor concerns regarding the incrementality of the Wildfire Mitigation MA costs have been addressed through the terms of the Settlement Agreement.

Finally, the Settling Parties provided notice of the November 2, 2020 Settlement Conference,³¹ and no other party expressed an interest in the Track 2 issues or contested the Joint Motion for Approval of Track 2 Settlement. The Settling Parties represent both customer advocacy interests and small business customer interests, and the Settlement Agreement avoids the cost of further litigation while conserving party and Commission resources. We find that the Settling Parties have appropriately identified and resolved issues in Track 2 of this proceeding, and that the Settlement Agreement is in the public interest.

Therefore, the proposed Settlement Agreement is approved without modification. Consistent with the terms of the Settlement Agreement, the revised rates will become effective no earlier than January 1, 2021 and shall be amortized over a period of not less than 12 months.

10. Joint Motion Offering Track 2 Testimony into Evidence

Concurrent with the Joint Motion for Approval of the 2021 GRC Track 2 Settlement Agreement, on November 2, 2020 SCE, on behalf of itself and the Settling Parties, filed a Joint Motion to Offer Track 2 Prepared Testimony into Evidence. The joint motion is uncontested and is granted. The exhibits marked

³¹ *Id.* at 2.

and identified as set forth in Attachment A to this decision are admitted into evidence.

11. Waiver of Comment Period

This is an uncontested matter in which the decision grants the relief requested. Accordingly, pursuant to Section 311(g)(2) of the Pub. Util. Code and Rule 14.6(c)(2) of the Commission's Rules of Practice and Procedure, the otherwise applicable 30-day period for public review and comment is waived.

12. Assignment of Proceeding

Genevieve Shiroma is the assigned Commissioner, and Ehren D. Seybert and Sophia J. Park are the assigned Administrative Law Judges in this proceeding.

Findings of Fact

1. SCE's Track 2 Request does not include any revenue requirement associated with the \$1.575 billion in capital expenditures subject to exclusion under AB 1054.
2. The independent audit conducted by PwC determined that SCE's Track 2 MA costs were accurately recorded, incremental to amounts previously authorized by the CPUC in D.19-05-020, and incurred for separate activities.
3. The November 2, 2020 Joint Motion for Approval of the 2021 GRC Track 2 Settlement Agreement is uncontested.
4. The Track 2 Settlement Agreement includes as signatories all parties that participated in Track 2 of this proceeding.
5. The Track 2 Settlement Agreement would result in a \$90 million revenue requirement reduction to the total O&M request in SCE's rebuttal testimony.
6. The November 2, 2020 Joint Motion Offering Track 2 Testimony into Evidence is uncontested.

Conclusions of Law

1. The Track 2 Settlement Agreement is reasonable in light of the record, consistent with the law, and in the public interest.
2. The Track 2 Settlement Agreement complies with the requirement in AB 1054 to exclude certain capital expenditures from equity rate base.
3. The November 2, 2020 Joint Motion Offering Track 2 Testimony into Evidence is reasonable and should be approved.

IT IS ORDERED that:

1. The November 2, 2020 Joint Motion of Southern California Edison Company, the Public Advocates Office at the California Public Utilities Commission, The Utility Reform Network, and the Small Business Utility Advocates for Approval of the 2021 General Rate Case Track 2 Settlement Agreement is granted.
2. The November 2, 2020 Joint Motion of Southern California Edison Company, the Public Advocates Office at the California Public Utilities Commission, The Utility Reform Network, and the Small Business Utility Advocates to Offer Track 2 Prepared Testimony into Evidence is granted.
3. Southern California Edison Company shall file a Tier 1 Advice Letter within 30 days of the effective date of this decision to implement the specific terms of the Settlement Agreement approved in this decision.
4. Application 19-08-013 remains open.

This order is effective today.

Dated January 14, 2021, at San Francisco, California.

MARYBEL BATJER

President

MARTHA GUZMAN ACEVES

CLIFFORD RECHTSCHAFFEN

GENEVIEVE SHIROMA

Commissioners

Attachment A
SCE Track 2 GRC Exhibit List, A.19-08-013

| Exhibit No. | Title | Party | Date Served |
|-------------------------|--|---------------|--------------------|
| SCE Tr.2-01, Volume 01 | Direct Testimony in Support of Recovery of 2018-2019 Wildfire Mitigation Costs Recorded in Various Memorandum Accounts. | SCE | 8/1/2019 |
| SCE Tr.2-01, Volume 01E | Direct Testimony in Support of Recovery of 2018-2019 Wildfire Mitigation Costs Recorded in Various Memorandum Accounts (Errata). | SCE | 8/1/2019 |
| SCE Tr.2-02, Volume 01 | Supplemental Witness Qualifications. | SCE | 8/1/2019 |
| SCE Tr.2-02, Volume 02 | Rebuttal Testimony in Support of Recovery of 2018-2019 Wildfire Mitigation Costs Recorded in Various Memorandum Accounts. | SCE | 9/25/2020 |
| SCE Tr.2-03 | April 1, 2020, PricewaterhouseCoopers, LLP's Summary of Wildfire Memorandum Account Operations & Maintenance and Capital Costs: Management's Assertion for Independent Audit on SCE's Track 2 Request. | SCE | 4/1/2020 |
| PAO Tr.2-01 | Track 2: 2018-2019 Wildfire Mitigation Incremental Costs Recorded in Various Memorandum Accounts –Executive Summary | Cal Advocates | 9/4/2020 |
| PAO Tr.2-02 | Track 2: 2018-2019 Wildfire Mitigation Incremental Capital Expenditures Recorded in the Wildfire Mitigation Memorandum Account. | Cal Advocates | 9/4/2020 |
| PAO Tr.2-03 | Track 2: 2018-2019 Wildfire Mitigation Incremental Operations and Maintenance Expense Recorded in the Wildfire Mitigation Plan Memorandum Account. | Cal Advocates | 9/4/2020 |

| | | | |
|----------------------------|--|---------------|----------------------------|
| PAO Tr.2-04 | Track 2: 2018-2019 Wildfire Mitigation Incremental Operations and Maintenance Expense Recorded in the Wildfire Mitigation Plan Memorandum Account. | Cal Advocates | 9/4/2020 |
| PAO Tr.2-05 | Track 2: 2018-2019 Wildfire Mitigation Incremental Operations and Maintenance Expense Recorded in the Wildfire Mitigation Plan and Fire Risk Mitigation Memorandum Accounts. | Cal Advocates | 9/4/2020 |
| PAO Tr.2-06 | Track 2: 2018-2019 Wildfire Mitigation Incremental Operations and Maintenance Expense Recorded in the Fire Hazard Prevention Memorandum Account. | Cal Advocates | 9/4/2020 |
| PAO Tr.2-07 | Track 2: 2018-2019 Wildfire Mitigation Incremental Operations and Maintenance Expense Recorded in the Fire Hazard Prevention Memorandum Account. | Cal Advocates | 9/4/2020 |
| PAO Tr.2-08 | Track 2: 2018-2019 Wildfire Mitigation Incremental Costs Recorded in Various Memorandum Accounts – Financial Examination. | Cal Advocates | 9/4/2020 |
| TURN Tr.2-01 | Prepared Testimony of Marcel Hawiger Addressing Southern California Edison’s Test Year 2021 Track 2 General Rate Case Memorandum Accounts. | TURN | 9/4/2020; revised 10/5/20. |
| TURN Tr.2-01 (Attachments) | Prepared Testimony of Marcel Hawiger Addressing Southern California Edison’s Test Year 2021 Track 2 General Rate Case Memorandum Accounts -- Attachments. | TURN | 9/4/2020; revised 10/5/20. |
| SBUA Tr.2-01 | Direct Testimony of John D. Wilson on Behalf of Small Business Utility Advocates. | SBUA | 9/4/2020 |

(END OF ATTACHMENT A)

Attachment B
Track 2 Settlement Agreement