APPENDIX A

APPROVED & DISALLOWED 2020-2022 WMPMA and FRMMA COSTS
BY CHAPTER
(in $000s)

Total Recorded 2020-2022 WMPMA and FRMMA Costs	**$**	**2,495,430**
Total Disallowances Ordered in this Decision	**$**	**477,269**
Total Recoverable 2020-2022 Recorded WMPMA and FRMMA Costs	**$**	**2,018,161**
Accounting Adjustments	**$**	**249,698**
2020-2022 Costs Approved for Recovery	**$**	**1,768,463**

Overhead Electric Distribution Asset Inspections (Chapter 2)
(in $000s)

Program	Memo Account	Type	MAT/MWC	Recorded Costs	Disallowance	Recoverable
Overhead Patrols	WMPMA	Expense	BFA	$ 6,072	$ 6,072	$ -
			Subtotal	**$ 6,072**	**$ 6,072**	**$ -**
Detailed Overhead Inspections	WMPMA	Expense	BFB	$ 155,470	$ -	$ 155,470
			Subtotal	**$ 155,470**	**$ -**	**$ 155,470**
Overhead Infrared Inspections	WMPMA	Expense	BFC	$ 4,550	$ 4,550	$ -
			Subtotal	**$ 4,550**	**$ 4,550**	**$ -**
Inspections Support Costs	WMPMA	Expense	BFH, BF#, IG#	$ 41,241	$ -	$ 41,241
			Subtotal	**$ 41,241**	**$ -**	**$ 41,241**
TOTAL				**$ 207,332**	**$ 10,622**	**$ 196,710**

Emergency Repairs and Replacements (Chapter 3)
(in $000s)

Program	Memo Account	Type	MAT/MWC	Recorded Costs	Disallowance	Recoverable
Emergency Repair of Damaged Facilities	WMPMA	Expense	BHB	$ 4,491	$ -	$ 4,491
			Subtotal	**$ 4,491**	**$ -**	**$ 4,491**
Emergency Replacement of Damaged Facilities	WMPMA	Capital	17B	$ 33,851	$ -	$ 33,851
	WMPMA	Capital	17P	$ 135	$ -	$ 135
			Subtotal	**$ 33,986**	**$ -**	**$ 33,986**
TOTAL				**$ 38,477**	**$ -**	**$ 38,477**
Cal Advocates' Recommended Disallowances for Cancelled Orders - Expenses (Estimated)					$ 6	$ -
Cal Advocates' Recommended Disallowances for Cancelled Orders - Capital Expenditures (Estimated)					$ -	$ -
Subtotal - Cal Adv's Recommended Disallowances (Estimated)					$ 6	$ -
TOTAL				**$ 38,477**	**$ 6**	**$ 38,471**

Pole Assessments and Replacements (Chapter 4)
(in $000s)

Program	Memo Account	Type	MAT/MWC	Recorded Costs	Disallowance	Recoverable
Intrusive Inspection and Pole Restoration Program	WMPMA	Expense	GAA	$ 14,444	$ -	$ 14,444
	WMPMA	Expense	GAD	$ 970	$ -	$ 970
	WMPMA	Expense	GA#	$ (1,635)	$ -	$ (1,635)
			Subtotal	**$ 13,778**	**$ -**	**$ 13,778**
Pole Loading and Wind Loading Analysis Program	WMPMA	Expense	GAC	$ 52,464	$ -	$ 52,464
	WMPMA	Expense	BFH	$ 6,016	$ -	$ 6,016
	WMPMA	Expense	AB#	$ 61	$ -	$ 61
	WMPMA	Capital	21A	$ 3,250	$ -	$ 3,250
			Subtotal	**$ 61,791**	**$ -**	**$ 61,791**
Pole Replacement Program	WMPMA	Capital	07D	$ 831,356	$ 111,817	$ 719,539
	WMPMA	Capital	07O	$ 23,856	$ 7,440	$ 16,416
	WMPMA	Capital	07C	$ 317	$ -	$ 317
	FRMMA	Capital	07C	$ 52	$ -	$ 52
	Non-Incremental Costs				$ 19,063	$ -
			Subtotal	**$ 855,581**	**$ 138,320**	**$ 717,261**
TOTAL				**$ 931,150**	**$ 138,320**	**$ 792,830**

Cal Advocates' Recommended Disallowances for Cancelled Orders - Expenses (Estimated)					$	15	$ -
Cal Advocates' Recommended Disallowances for Cancelled Orders - Capital Expenditures (Estimated)					$	1,766	$ -
Subtotal - Cal Adv's Recommended Disallowances (Estimated)					**$**	**1,781**	**$ -**
TOTAL				**$**	**931,150**	**$ 140,101**	**$ 791,049**

Distribution Line Repairs and Replacements (Chapter 5)
(in $000s)

Program	Memo Account	Type	MAT/MWC	Recorded Costs	Disallowance	Recoverable
Overhead Non-Pole Replacement and Corrective Maintenance	WMPMA	Capital	2AA	$ 344,941	$ 166,752	$ 178,189
	WMPMA	Expense	KAA	$ 181,127	$ 112,687	$ 68,440
	WMPMA	Expense	KAQ	$ 187	$ -	$ 187
			Subtotal	**$ 526,255**	**$ 279,439**	**$ 246,816**
Overhead Critical Operating Equipment and Corrective Maintenance	WMPMA	Expense	KAF	$ 1,869	$ 1,789	$ 80
	WMPMA	Capital	2AE	$ 32,277	$ 3,918	$ 28,359
			Subtotal	**$ 34,146**	**$ 5,707**	**$ 28,439**
Idle Facilities Removal	WMPMA	Capital	2AF	$ 8,417	$ 5,012	$ 3,294
	Non-Incremental Costs				$ 111	$ -
			Subtotal	**$ 8,417**	**$ 5,123**	**$ 3,294**
Maintenance Support Costs	WMPMA	Expense	AB#	$ 2,650	**$ -**	$ 2,650
	WMPMA	Expense	KA#	$ 1,216	$ -	$ 1,216
	WMPMA	Capital	21#	$ 1,226	**$ -**	$ 1,226
			Subtotal	**$ 5,092**	**$ -**	**$ 5,092**
Bird Safe Installation, Replacements, and Retrofits	WMPMA	Expense	KAD	$ 25	$ 25	$ -
	FRMMA	Expense	KAD	$ 114	$ 36	$ 78
	FRMMA	Expense	KAC	$ 132	$ 132	**$ -**
	FRMMA	Capital	2AB	$ 14	$ 14	**$ -**
			Subtotal	**$ 285**	**$ 207**	**$ 78.0**
TOTAL				**$ 574,195**	**$ 290,476**	**$ 283,719**
Cal Advocates' Recommended Disallowances for Cancelled Orders - Expenses (Estimated)					$ 1,159	**$ -**
Cal Advocates' Recommended Disallowances for Cancelled Orders - Capital Expenditures (Estimated)					$ 1,185	**$ -**
Subtotal - Cal Adv's Recommended Disallowances (Estimated)					**$ 2,344**	**$ -**
TOTAL				**$ 574,195**	**$ 292,820**	**$ 281,375**

Substation Repairs and Replacements (Chapter 6)
(in $000s)

Program	Memo Account	Type	MAT/MWC	Recorded Costs	Disallowance	Recoverable
Supplemental Substation Inspection & Repair	WMPMA	Expense	GC2	$ 5,512	$ 4,136	$ 1,376
	WMPMA	Expense	GC5	$ 12,873	$ -	$ 12,873
			Subtotal	**$ 18,385**	**$ 4,136**	**$ 14,249**
Defensible Space Management	WMPMA	Expense	GCG	$ 12,355	$ -	$ 12,355
			Subtotal	**$ 12,355**	**$ -**	**$ 12,355**
Temporary Generation	WMPMA	Expense	GC2	$ 145	$ -	$ 145
	WMPMA	Expense	IG#	$ 42,958	**$ -**	$ 42,958
			Subtotal	**$ 43,103**	**$ -**	**$ 43,103**
Infrastructure Hardening & Animal Abatement	WMPMA	Capital	48L	$ 261	**$ -**	$ 261
	WMPMA	Capital	59F	$ 18,991	**$ -**	$ 18,991
			Subtotal	**$ 19,253**	**$ -**	**$ 19,253**
PSPS Impact Mitigations	WMPMA	Capital	59F	$ 5,935	**$ -**	$ 5,935
	WMPMA	Capital	48D	$ 7,584	$ -	$ 7,584
			Subtotal	**$ 13,519**	**$ -**	**$ 13,519**
Temporary Generation	WMPMA	Capital	48A	$ 92	$ -	$ 92
			Subtotal	**$ 92**	**$ -**	**$ 92**
TOTAL				**$ 106,707**	**$ 4,136**	**$ 102,571**

Power Generation (Chapter 7) *(in $000s)*							
Program	**Memo Account**	**Type**	**MAT/MWC**	**Recorded Costs**		**Disallowance**	**Recoverable**
Defensible Space Management	FRMMA	Expense	IG	$	3,848	$ -	$ 3,848
	WMPMA	Expense	IG	$	1,546	$ -	$ 1,546
			Subtotal	**$**	**5,394**	**$ -**	**$ 5,394**
Supplemental Switchyard Inspection & Repair	WMPMA	Expense	IG	$	4,414	$ -	$ 4,414
	WMPMA	Capital	2L	$	357	$ -	$ 357
	FRMMA	Expense	IG	$	2,390	$ -	$ 2,390
			Subtotal	**$**	**7,161**	**$ -**	**$ 7,161**
Switchyard Wildfire Tools/Box	WMPMA	Expense	IG	$	15	$ -	$ 15
			Subtotal	**$**	**15**	**$ -**	**$ 15**
Animal Abatement	WMPMA	Expense	IG	$	237	$ -	$ 237
	FRMMA	Capital	2L	$	511	$ -	$ 511
			Subtotal	**$**	**748**	**$ -**	**$ 748**
TOTAL				**$**	**13,318**	**$ -**	**$ 13,318**

Enhanced Powerline Safety Settings (Chapter 8) *(in $000s)*							
Program	**Memo Account**	**Type**	**MAT/MWC**	**Recorded Costs**		**Disallowance**	**Recoverable**
Supervisory Control and Data Acquisition (SCADA) Testing Work, Control Center, Dispatch	FRMMA	Expense	BAF	$	2,998	$ -	$ 2,998
	WMPMA	Expense	BAF	$	111	$ -	$ 111
	WMPMA	Expense	BAH	$	598	$ -	$ 598
	WMPMA	Expense	DD#	$	610	$ -	$ 610
	WMPMA	Expense	HGD	$	3,393	$ -	$ 3,393
			Subtotal	**$**	**7,710**	**$ -**	**$ 7,710**
Additional Patrols and Related Support	FRMMA	Expense	BHE	$	12,658	$ -	$ 12,658
	WMPMA	Expense	BFJ	$	868	$ -	$ 868
	WMPMA	Expense	BHE	$	12,877	$ -	$ 12,877
	WMPMA	Expense	IG#	$	18,546	$ -	$ 18,546
			Subtotal	**$**	**44,949**	**$ -**	**$ 44,949**
Reprogramming Devices and Engineering	FRMMA	Expense	FZA	$	1,396	$ -	$ 1,396
	FRMMA	Expense	FZE	$	651	$ -	$ 651
	WMPMA	Expense	FZA	$	4,512	$ -	$ 4,512
	WMPMA	Expense	FZE	$	8,476	$ -	$ 8,476
			Subtotal	**$**	**15,035**	**$ -**	**$ 15,035**
Substation Support	FRMMA	Expense	GC2	$	437	$ -	$ 437
	WMPMA	Expense	GC2	$	3,993	$ -	$ 3,993
	FRMMA	Capital	09B	$	2,737	$ -	$ 2,737
	WMPMA	Capital	48D	$	990	$ -	$ 990
	WMPMA	Capital	09B	$	12,189	$ -	$ 12,189
			Subtotal	**$**	**20,346**	**$ -**	**$ 20,346**
Program Support	FRMMA	Expense	IG#	$	10	$ -	$ 10
	WMPMA	Expense	IG#	$	14,209	$ -	$ 14,209
			Subtotal	**$**	**14,219**	**$ -**	**$ 14,219**
Automation and Protection	WMPMA	Expense	HXA	$	1,473	$ -	$ 1,473
	WMPMA	Capital	49A	$	1,250	$ -	$ 1,250
	WMPMA	Capital	49X	$	3,619	$ -	$ 3,619
			Subtotal	**$**	**6,342**	**$ -**	**$ 6,342**
TOTAL				**$**	**108,601**	**$ -**	**$ 108,601**

Enhanced Automation and Remote Grid (Chapter 9) *(in $000s)*							
Program	**Memo Account**	**Type**	**MAT/MWC**	**Recorded Costs**		**Disallowance**	**Recoverable**
Remote Grid Pilot	FRMMA	Expense	AB#	$	3,202	$ -	$ 3,202
	WMPMA	Expense	AB#	$	4,303	$ -	$ 4,303
	WMPMA	Expense	KAT	$	107	$ -	$ 107
	WMPMA	Capital	21#	$	171	$ -	$ 171
			Subtotal	**$**	**7,783**	**$ -**	**$ 7,783**
Meter-Based Sensors	WMPMA	Expense	AB#	$	3,146	$ -	$ 3,146
	WMPMA	Capital	21A	$	(30)	$ -	$ (30)
			Subtotal	**$**	**3,116**	**$ -**	**$ 3,116**
Distribution Fault Anticipation (DFA) and Early Fault Detection (EFD)	WMPMA	Expense	FZA	$	3,900	$ -	$ 3,900
			Subtotal	**$**	**3,900**	**$ -**	**$ 3,900**
Distribution, Transmission, and Substation: Fire Action Schemes and Technology (DTS-FAST)	FRMMA	Capital	21#	$	792	$ -	$ 792
	WMPMA	Capital	21#	$	1,118	$ -	$ 1,118
			Subtotal	**$**	**1,910**	**$ -**	**$ 1,910**
Medium Voltage Line Sensors, DFA, and EFD	WMPMA	Capital	49I	$	23,027	$ -	$ 23,027
			Subtotal	**$**	**23,027**	**$ -**	**$ 23,027**
Rapid Earth Fault Current Limiter (REFCL)	WMPMA	Capital	49R	$	2,862	$ -	$ 2,862
			Subtotal	**$**	**2,862**	**$ -**	**$ 2,862**
Line Recloser Upgrades	WMPMA	Capital	49A	$	4,089	$ -	$ 4,089
			Subtotal	**$**	**4,089**	**$ -**	**$ 4,089**
TOTAL				**$**	**46,687**	**$ -**	**$ 46,687**

Data Management & Analytics and Mapping (Chapter 10) (in $000s)							
Program	**Memo Account**	**Type**	**MAT/MWC**	**Recorded Costs**		**Disallowance**	**Recoverable**
Data Management and Analytics	WMPMA	Expense	GEP	$	6,330	$ -	$ 6,330
	FRMMA	Expense	GEP	$	3,015	$ -	$ 3,015
			Subtotal	**$**	**9,345**	**$ -**	**$ 9,345**
Mapping	WMPMA	Expense	GEO	$	6,758	$ -	$ 6,758
	FRMMA	Expense	GEO	$	22	$ -	$ 22
			Subtotal	**$**	**6,780**	**$ -**	**$ 6,780**
TOTAL				**$**	**16,125**	**$ -**	**$ 16,125**

Wildfire Support Costs (Chapter 11) (in $000s)							
Program	**Memo Account**	**Type**	**MAT/MWC**	**Recorded Costs**		**Disallowance**	**Recoverable**
Ignition Investigations	WMPMA	Expense	AB#, IG#	$	9,473	$ -	$ 9,473
			Subtotal	**$**	**9,473**	**$ -**	**$ 9,473**
Operational Management/Operational Support	WMPMA	Expense	AB6	$	24,714	$ 8,164	**$ -**
			Subtotal	**$**	**24,714**	**$ 8,164**	**$ 16,550**
Regulatory Compliance & Support	WMPMA	Expense	AB#	$	19,689	$ -	$ 19,689
	FRMMA	Expense	AB#	$	408	$ -	$ 408
			Subtotal	**$**	**20,097**	**$ -**	**$ 20,097**
Government/PMO	WMPMA	Expense	AB#, AB6	$	6,206	$ -	$ 6,206
	FRMMA	Expense	AB#, AB6	$	721	$ -	$ 721
			Subtotal	**$**	**6,927**	**$ -**	**$ 6,927**
Wildfire Risk Enablement	WMPMA	Expense	AB6, IG#	$	5,832	$ -	$ 5,832
	FRMMA	Expense	AB#, BAF, IG#	$	11,569	$ -	$ 11,569
	FRMMA	Capital	10J	$	572	$ -	$ 572
			Subtotal	**$**	**17,973**	**$ -**	**$ 17,973**
Wildfire Risk Analysis and Research	WMPMA	Expense	AB#	$	9,154	$ -	$ 9,154
	FRMMA	Expense	AB6, IG#, AB#	$	22,540	$ -	$ 22,540
	WMPMA	Capital	21#	$	9,255	$ -	$ 9,255
			Subtotal	**$**	**40,949**	**$ -**	**$ 40,949**
TOTAL				**$**	**120,133**	**$ 8,164**	**$ 111,969**

Shared Services (Chapter 12) (in $000s)							
Program	**Memo Account**	**Type**	**MAT/MWC**	**Recorded Costs**		**Disallowance**	**Recoverable**
Enterprise Health and Safety	WMPMA	Expense	IG	$ 48		$ -	$ 48
			Subtotal	**$ 48**		$ -	**$ 48**
Sourcing	WMPMA	Expense	JL	$ 3,824		$ 3,824	$ -
			Subtotal	**$ 3,824**		**$ 3,824**	**$ -**
CRESS	WMPMA	Expense	IG	$ 2,199		$ -	$ 2,199
	WMPMA	Capital	23	$ 58,324		$ -	$ 58,324
	FRMMA	Capital	23	$ 38,241		$ -	$ 38,241
			Subtotal	**$ 98,764**		**$ -**	**$ 98,764**
Land and Environmental Management	FRMMA	Expense	IG	$ 5,045		$ -	$ 5,045
			Subtotal	**$ 5,045**		**$ -**	**$ 5,045**
TOTAL				**$ 107,681**		**$ 3,824**	**$ 103,857**

Information Technology (Chapter 13) *(in $000s)*							
Program	**Memo Account**	**Type**	**MAT/MWC**	**Recorded Costs**		**Disallowance**	**Recoverable**
IT Situational Awareness	WMPMA	Expense	IG	$ 704		$ -	$ 704
	WMPMA	Capital	2F	$ 4,443		$ -	$ 4,443
	FRMMA	Expense	IG	$ 124		$ -	$ 124
	FRMMA	Capital	2F	$ 976		$ -	$ 976
			Subtotal	**$ 6,247**		**$ -**	**$ 6,247**
IT Asset and System Inspection Program	WMPMA	Expense	IG	$ 1,119		$ -	$ 1,119
	WMPMA	Capital	2F	$ 5,272		$ -	$ 5,272
	FRMMA	Expense	IG	$ 115		$ -	$ 115
	FRMMA	Capital	2F	$ 1,259		$ -	$ 1,259
			Subtotal	**$ 7,765**		**$ -**	**$ 7,765**
IT Asset Risk Program	WMPMA	Expense	IG	$ 7,559		$ -	$ 7,559
	WMPMA	Capital	2F	$ 20,540		$ -	$ 20,540
	FRMMA	Expense	IG	$ 14		$ -	$ 14
	FRMMA	Capital	2F	$ 193		$ -	$ 193
			Subtotal	**$ 28,306**		**$ -**	**$ 28,306**
IT Data Enablement Program	WMPMA	Expense	IG	$ 7,217		$ -	$ 7,217
	FRMMA	Capital	2F	$ 8,139		$ -	$ 8,139
			Subtotal	**$ 15,356**		**$ -**	**$ 15,356**
IT EPSS Program	WMPMA	Expense	IG	$ 611		$ -	$ 611
	FRMMA	Capital	2F	$ 5,307		$ -	$ 5,307
			Subtotal	**$ 5,918**		**$ -**	**$ 5,918**
Cybersecurity	FRMMA	Expense	IG	$ 213		$ -	$ 213
	FRMMA	Capital	2F	$ 1,566		$ -	$ 1,566
			Subtotal	**$ 1,779**		**$ -**	**$ 1,779**
IT Operations and Maintenance	WMPMA	Expense	IG	$ 47,547		$ -	$ 47,547
	FRMMA	Expense	IG	$ 6,171		$ -	$ 6,171
			Subtotal	**$ 53,718**		**$ -**	**$ 53,718**
IT Lifecycle	WMPMA	Expense	IG	$ 4		$ -	$ 4
	FRMMA	Expense	IG	$ 583		$ -	$ 583
	WMPMA	Capital	2F	$ 462		$ -	$ 462
			Subtotal	**$ 1,049**		**$ -**	**$ 1,049**
TOTAL				**$ 120,138**		**$ -**	**$ 120,138**

Customer and Communications (Chapter 14) (in $000s)							
Program	**Memo Account**	**Type**	**MAT/MWC**	**Recorded Costs**		**Disallowance**	**Recoverable**
Wildfire Communications	FRMMA	Expense	IG	$	7,592	$ 7,592	$ -
	WMPMA	Expense	IG	$	7,502	$ 7,502	$ -
			Subtotal	**$**	**15,094**	**$ 15,094**	**$ -**
Enhanced Powerline Safety Settings (EPSS) Education and Outreach	FRMMA	Expense	IG	$	492	$ -	$ 492
	WMPMA	Expense	IG	$	17,138	$ 2,502	$ 14,636
			Subtotal	**$**	**17,630**	**$ 2,502**	**$ 15,128**
Portable Battery Program	FRMMA	Expense	IG	$	18,273	$ -	$ 18,273
	WMPMA	Expense	IG	$	33,050	$ -	$ 33,050
			Subtotal	**$**	**51,323**	**$ -**	**$ 51,323**
Generator and Battery Rebate Program	FRMMA	Expense	IG	$	148	$ -	$ 148
	WMPMA	Expense	IG	$	1,911	$ -	$ 1,911
			Subtotal	**$**	**2,059**	**$ -**	**$ 2,059**
Disability Disaster Access and Resources Program	WMPMA	Expense	IG	$	9,591	$ -	$ 9,591
			Subtotal	**$**	**9,591**	**$ -**	**$ 9,591**
211 Partnership	WMPMA	Expense	IG	$	2,171	$ -	$ 2,171
			Subtotal	**$**	**2,171**	**$ -**	**$ 2,171**
Electric Vehicle Charging Network Support and Resiliency	WMPMA	Expense	IG	$	984	$ -	$ 984
			Subtotal	**$**	**984**	**$ -**	**$ 984**
Backup Power Transfer Meter Program	WMPMA	Expense	IG	$	153	$ -	$ 153
	WMPMA	Capital	3M	$	5,878	$ -	$ 5,878
			Subtotal	**$**	**6,031**	**$ -**	**$ 6,031**
TOTAL				**$**	**104,883**	**$ 17,596**	**$ 87,287**

COST SUMMARY TABLES

	WMPMA		FRMMA	
	Capital Expenditure	Operating & Maintenance Expenses	Capital Expenditure	Operating & Maintenance Expenses
PG&E Application Request	$ 1,476,370	$ 646,177	$ 46,892	$ 76,293
Cal Advocates Disallowances	$ (613,183)	$ (280,764)	$ (4,410)	$ (22,226)
TURN Disallowances	$ (892,404)	$ (486,594)	$ (38)	$ (268)
Adopted Disallowances	$ (317,065)	$ (152,431)	$ (14)	$ (7,760)

PG&E Cost Category	PG&E Application Request	Approved Disallowances
Overhead Electric Distribution Asset Inspections	$ 133,391	$ 10,622
Emergency Repairs and Replacements	$ 37,647	$ 6
Pole Assessments and Replacements	$ 922,978	$ 140,102
Distribution Line Repairs and Replacements	$ 495,779	$ 292,820
Substation Repairs and Replacements	$ 77,750	$ 4,136
Power Generation	$ 13,214	$ -
Enhanced Powerline Safety Settings	$ 96,479	$ -
Enhanced Automation and Remote Grid	$ 43,347	$ -
Data Management & Analytics and Mapping	$ 13,229	$ -
Wildfire Support Costs	$ 102,436	$ 8,164
Shared Services	$ 107,607	$ 3,824
Information Technology	$ 120,092	$ -
Customer and Communications	$ 81,783	$ 17,596
TOTAL	**$ 2,245,732**	**$ 477,270**

	2020-2022 COSTS APPROVED FOR RECOVERY		
	RECOVERABLE COSTS ***(in thousand dollars)***		
1	Total Recorded 2020-2022 WMPMA and FRMMA Costs	$	2,495,430
2	Total Disallowances Ordered in this Decision	$	477,269
3	Total Recoverable 2020-2022 Recorded WMPMA and FRMMA Costs	$	2,018,161
	ACCOUNTING ADJUSTMENTS ***(in thousand dollars)***		
4	1) Removal of costs identified in the E&Y Audit	$	3,133
5	2) Removal of Overhead Expenses to align with the 2020 GRC Decision	$	9,615
6	3) PG&E's Concessions	$	3,263
	Subtotal (Total of the First Three Accounting Adjustments)	**$**	**16,011**
	Removing the Disallowances Ordered in this Decision		
7	Total Recorded 2020-2022 WMPMA and FRMMA Costs	$	2,495,430
8	Total of the First Three Accounting Adjustments	$	16,011
9	**Recorded 2020-2022 WMPMA and FRMMA Costs After the First 3 Adjustments**	**$**	**2,479,419**
10	4) Removal of disallowances ordered in this decision	$	477,269
	Recoverable 2020-2022 WMPMA and FRMMA Costs	**$**	**2,002,150**
	Applying the Wildfire OII Penalites		
11	Recoverable 2020-2022 WMPMA and FRMMA Costs	$	2,002,150
12	$1.625 billion penalty on Distribution Safety Repair Costs	$	35,559
13	$198 million penalty imposed in the Wildfire OII Decision	$	198,000
14	**Approved 2020-2022 WMPMA and FRMMA Costs for Recovery**	**$**	**1,768,591**

(END OF APPENDIX A)