

Application: 23-12-001
(U 39 M)
Exhibit No.: _____
Date: December 1, 2023
Witness(es): Leo Yang

PACIFIC GAS AND ELECTRIC COMPANY
2023 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS
PREPARED TESTIMONY
WORKPAPERS SUPPORTING CHAPTER 13



PACIFIC GAS AND ELECTRIC COMPANY
2023 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS

WORKPAPERS SUPPORTING
CHAPTER 13 – ACCOUNTING ADJUSTMENTS TO RECORDED COSTS

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Leo Yang

Witness Name

December 1, 2023

Date

PACIFIC GAS AND ELECTRIC COMPANY
2023 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS
Chapter 13 - ACCOUNTING ADJUSTMENTS TO RECORDED COSTS
Total Cost and Adjustments
(In Thousands of Dollars)

Line No.		WMCE - Costs					Expense										WMCE - Costs Adjusted						
							Adjustment to Remove																
		2020	2021	2022	2023	Total	2020	2021	2022	2023	OH Total	2020	2021	2022	2023	EY Total	Adjustment	2020	2021	2022	2023	Total	
1	2017 October Fires (Nuns)	-	29	41	-	70	-	-	-	-	-	-	-	-	-	-	-	29	41	-	-	70	
2	2018 CARR Fire	-	162	155	-	317	-	-	-	-	-	-	-	-	-	-	-	162	155	-	-	317	
3	2019 January February Severe Storms	-	-	9	-	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	
4	2020 Aug 14 Fire & Ext Heat Event	-	-	551	-	551	-	-	-	-	-	-	-	-	-	-	-	-	551	-	-	551	
5	2020 Aug 14-20 Heat Event	-	-	(0)	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-	-	(0)	
6	2020 Aug Carmel Fire	-	-	(1)	-	(1)	-	-	-	-	-	-	-	-	-	-	-	-	(1)	-	-	(1)	
7	2020 Aug CZU Complex Fire	-	-	9,042	-	9,042	-	-	-	-	-	-	-	-	-	-	-	-	9,042	-	-	9,042	
8	2020 Aug Jones Fire	-	14	-	-	14	-	-	-	-	-	-	-	-	-	-	-	14	-	-	-	14	
9	2020 Aug LNU Complex Fire	-	-	3,787	-	3,787	-	-	-	-	-	-	-	-	-	-	-	-	3,787	-	-	3,787	
10	2020 Aug SCU Fire	-	-	153	-	153	-	-	-	-	-	-	-	-	-	-	-	-	153	-	-	153	
11	2020 August Complex Fire	-	-	322	-	322	-	-	-	-	-	-	-	-	-	-	-	-	322	-	-	322	
12	2020 Sep Creek Fire	-	-	3,422	-	3,422	-	-	-	-	-	-	-	-	-	-	-	-	3,422	-	-	3,422	
13	2020 Sep Ext Heat Event	-	-	2	-	2	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	2	
14	2020 Sep Glass Fire	-	-	3,657	-	3,657	-	-	-	-	-	-	-	-	-	-	-	-	3,657	-	-	3,657	
15	2020 Sep North Complex Fire	-	-	2,038	-	2,038	-	-	-	-	-	-	-	-	-	-	-	-	2,038	-	-	2,038	
16	2020 Sep Oak Fire	-	-	21	-	21	-	-	-	-	-	-	-	-	-	-	-	-	21	-	-	21	
17	2021 August Cache Fire Event	-	-	77	-	77	-	-	-	-	-	-	-	-	-	-	-	-	77	-	-	77	
18	2021 August Caldor Fire Event	-	-	30,221	-	30,221	-	-	-	-	-	-	-	-	-	(30)	(30)	30,190	-	-	-	30,190	
19	2021 August McFarland Fire Event	-	-	(100)	-	(100)	-	-	-	-	-	-	-	-	-	-	-	-	(100)	-	-	(100)	
20	2021 August Monument Fire Event	-	-	549	-	549	-	-	-	-	-	-	-	-	-	-	-	-	549	-	-	549	
21	2021 August River Fire Event	-	-	3,464	-	3,464	-	-	-	-	-	-	-	-	-	-	-	-	3,464	-	-	3,464	
22	2021 August River Fire Event	-	-	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	1	
23	2021 August Washington Fire Event	-	-	87,076	-	87,076	-	-	-	-	-	-	-	-	-	(157)	(157)	86,919	-	-	-	86,919	
24	2021 December Storms	-	-	244	-	244	-	-	-	-	-	-	-	-	-	-	-	-	244	-	-	244	
25	2021 Fawn Fire	-	-	107	-	107	-	-	-	-	-	-	-	-	-	-	-	-	107	-	-	107	
26	2021 January Atmospheric River	-	-	(10)	-	(10)	-	-	-	-	-	-	-	-	-	-	-	-	(10)	-	-	(10)	
27	2021 January Wind Event (CEMA)	-	-	7	-	7	-	-	-	-	-	-	-	-	-	-	-	-	7	-	-	7	
28	2021 July Extreme Heat Event	-	-	4	-	4	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	4	
29	2021 June Extreme Heat Event	-	-	1,474	-	1,474	-	-	-	-	-	-	-	-	-	(190)	(190)	1,284	-	-	-	1,284	
30	2021 October Northeast Pacific Bomb Cycle	-	-	67	-	67	-	-	-	-	-	-	-	-	-	-	-	-	67	-	-	67	
31	2021 September Hopkins Fire	-	-	17	-	17	-	-	-	-	-	-	-	-	-	-	-	-	17	-	-	17	
32	2021 September KNP CPS Fire	-	50	26	-	76	-	-	-	-	-	-	-	-	-	-	-	50	26	-	-	76	
33	2022 Aug Sep Heat Event	-	-	13,405	-	13,405	-	-	-	-	-	-	-	-	-	(40)	(40)	13,425	-	-	-	13,425	
34	2022 Fork Fire	-	-	308	-	308	-	-	-	-	-	-	-	-	-	-	-	-	308	-	-	308	
35	2022 Humboldt County Earthquake	-	-	3,698	-	3,698	-	-	-	-	-	-	-	-	-	-	-	-	3,698	-	-	3,698	
36	2022 June Storms	-	-	164	-	164	-	-	-	-	-	-	-	-	-	-	-	-	164	-	-	164	
37	2022 Oak Fire	-	-	11,326	-	11,326	-	-	-	-	-	-	-	-	-	(60)	(60)	11,266	-	-	-	11,266	
38	2023 February - March Storms	-	-	271,858	-	271,858	-	-	-	-	-	-	-	-	-	(479)	(479)	271,378	-	-	-	271,378	
39	December - January Winter Storms (2022-2023)	-	-	4,710	234,007	238,718	-	-	-	-	-	-	-	-	-	-	(400)	(400)	238,317	-	-	-	238,317
40	Percentage of Income Payment Plan Memorandum Account	-	-	1,858	-	1,858	-	-	-	-	-	-	-	-	-	-	-	-	1,858	-	-	1,858	
41	Vegetation Mgmt Balancing Account	-	-	834,138	-	834,138	-	-	-	-	-	-	-	-	-	(642)	(642)	833,496	-	-	-	833,496	
42	Wildfire Mitigation Balancing Act	13,764	5,273	57,602	-	76,639	-	-	-	-	-	-	-	-	-	(254)	(254)	76,384	5,273	-	-	81,657	
43	California Consumer Privacy Act MA (CCPAMA)	-	-	9,112	-	9,112	-	-	-	-	-	-	-	-	-	-	-	-	9,112	-	-	9,112	
44	Climate Adaptation Vulnerability Assessment Memorandum	-	861	2,484	-	3,345	-	-	-	-	-	-	-	-	-	-	-	-	861	2,484	-	3,345	
45	COVID19 Pandemic Protections Memo Account (CPPMA)	-	-	3,509	-	3,509	-	-	-	-	-	-	-	-	-	-	-	-	3,509	-	-	3,509	
46	Disconnections Memo Account (DMA)	-	-	4,240	-	4,240	-	-	-	-	-	-	-	-	-	-	-	-	4,240	-	-	4,240	
47	Emergency Consumer Protections MA (ECPMA)	-	-	2,149	-	2,149	-	-	-	-	-	-	-	-	-	-	-	-	2,149	-	-	2,149	
48	Microgrids Memo Account (MGMA)	-	-	1,770	-	1,770	-	-	-	-	-	-	-	-	-	-	-	-	1,770	-	-	1,770	
49	Residential Rate Reform Memo Account (RRRMA)	-	-	(14,664)	9,325	(7,339)	-	-	-	-	-	-	-	-	-	-	-	(14,664)	9,325	-	-	(7,339)	
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		WMCE - Costs					Capital										WMCE - Costs Adjusted						
							OH					Adjustment to Remove											
												EY											
												Adjustment											
Line No	Event	2020	2021	2022	2023	Total	2020	2021	2022	2023	OH Total	2020	2021	2022	2023	EY Total	Total	2020	2021	2022	2023	Total	
1	2015 Valley Fire	-	58	349	-	408	-	-	-	-	-	-	-	-	-	-	-	58	349	-	-	408	
2	2017 October Fires (Nuns)	-	211	217	-	428	-	-	-	-	-	-	-	-	-	-	-	211	217	-	-	428	
3	2018 CARR Fire	-	779	649	-	1,428	-	-	-	(0)	-	-	-	-	-	(0)	-	779	649	-	-	1,428	
4	2019 January February Severe Storms	-	378	810	-	1,188	-	-	-	-	-	-	-	-	-	-	-	378	810	-	-	1,188	
5	2020 Aug 14-20 Heat Event	-	-	1,279	43	1,322	-	-	-	-	-	-	-	-	-	-	-	-	1,279	43	-	1,322	
6	2020 Aug Carmel Fire	-	-	(31)	-	(31)	-	-	-	-	-	-	-	-	-	-	-	-	(31)	-	-	(31)	
7	2020 Aug CZU Complex Fire	-	-	830	-	830	-	-	-	-	-	-	-	-	-	-	-	-	830	-	-	830	
8	2020 Aug Jones Fire	-	7	-	-	7	-	-	-	-	-	-	-	-	-	-	-	-	7	-	-	7	
9	2020 Aug LNU Complex Fire	-	-	1,955	-	1,955	-	-	-	-	-	-	-	-	-	-	-	-	1,955	-	-	1,955	
10	2020 Aug SCU Fire	-	(282)	1,195	-	913	-	-	-	-	-	-	-	-	-	-	-	(282)	1,195	-	-	913	
11	2020 August Complex Fire	-	-	(13)	-	(13)	-	-	-	-	-	-	-	-	-	-	-	-	(13)	-	-	(13)	
12	2020 Castle/Sequoia Fire	-	-	5,007	-	5,007	-	-	-	-	-	-	-	-	-	-	-	-	5,007	-	-	5,007	
13	2020 Sep Creek Fire	-	-	552	-	552	-	-	-	-	-	-	-	-	-	-	-	-	552	-	-	552	
14	2020 Sep Ext Heat Event	-	-	22	-	22	-	-	-	-	-	-	-	-	-	-	-	-	22	-	-	22	
15	2020 Sep Glass Fire	-	-	1,474	-	1,474	-	-	-	-	-	-	-	-	-	-	-	-	1,474	-	-	1,474	
16	2020 Sep North Complex Fire	-	-	3,809	-	3,809	-	-	-	-	-	-	-	-	-	-	-	-	3,809	-	-	3,809	
17	2020 Sep Oak Fire	-	53	1	-	54	-	-	-	-	-	-	-	-	-	-	-	53	1	-	-	54	
18	2021 August Cache Fire Event	-	-	673	-	673	-	-	-	-	-	-	-	-	-	-	-	-	673	-	-	673	
19	2021 August Caldor Fire Event	-	-	48,094	-	48,094	-	-	-	(1)	-	-	-	-	-	(1)	-	-	48,093	-	-	48,093	
20	2021 August Monument Fire Event	-	-	3,509	-	3,509	-	-	-	-	-	-	-	-	-	-	-	-	3,509	-	-	3,509	
21	2021 August River Fire Event	-	-	2,082	-	2,082	-	-	-	(1)	-	-	-	-	-	(1)	-	-	2,081	-	-	2,081	
22	2021 August Washington Fire Event	-	-	(1)	-	(1)	-	-	-	-	-	-	-	-	-	-	-	-	(1)	-	-	(1)	
23	2021 December Storms	-	85,566	-	-	85,566	-	-	-	(121)	-	-	-	-	-	(579)	-	-	85,566	-	-	85,566	
24	2021 Fawn Fire	-	(6)	-	-	(6)	-	-	-	-	-	-	-	-	-	(579)	-	-	(6)	-	-	(6)	
25	2021 January Atmospheric River	-	-	219	-	219	-	-	-	-	-	-	-	-	-	-	-	-	219	-	-	219	
26	2021 January Wind Event (CMAA)	-	-	147	-	147	-	-	-	-	-	-	-	-	-	-	-	-	147	-	-	147	
27	2021 July Extreme Heat Event	-	-	174	-	174	-	-	-	-	-	-	-	-	-	-	-	-	174	-	-	174	
28	2021 June Extreme Heat Event	-	-	13	-	13	-	-	-	-	-	-	-	-	-	-	-	-	13	-	-	13	
29	2021 September Northeast Pacific Bomb Cycle	-	-	1,173	-	1,173	-	-	-	(2)	-	-	-	-	-	(2)	-	-	1,171	-	-	1,171	
30	2021 September Hogkins Fire	-	67	-	-	67	-	-	-	-	-	-	-	-	-	-	-	-	67	-	-	67	
31	2021 September KNP CPK Fire	-	39	11	-	50	-	(3)	-	-	-	-	-	-	-	-	-	34	11	-	-	45	
32	2022 Aug Sep Heat Event	-	-	13,633	-	13,633	-	-	-	(63)	-	-	-	-	-	(63)	-	-	13,570	-	-	13,570	
33	2022 Fork Fire	-	-	908	-	908	-	-	-	(50)	-	-	-	-	-	(50)	-	-	858	-	-	858	
34	2022 Humboldt County Earthquake	-	-	227	-	227	-	-	-	(9)	-	-	-	-	-	(9)	-	-	227	-	-	227	
35	2022 Oak Fire	-	-	7,684	-	7,684	-	-	-	(336)	-	-	-	-	-	(336)	-	-	7,347	-	-	7,347	
36	2023 February - March Storms	-	-	202,383	-	202,383	-	-	-	(2,483)	-	-	-	-	-	(2,483)	-	-	199,900	-	-	199,900	
37	December - January Winter Storms (2022-2023)	-	-	3,557	163,544	167,101	-	-	-	(13)	-	-	-	-	-	(111)	-	-	3,545	163,239	-	-	166,783
38	California Consumer Privacy Act (CCPA/AMA)	-	-	8,529	-	8,529	-	-	-	-	-	-	-	-	-	-	-	-	8,529	-	-	8,529	
39	Microgrids MGA Account (MGA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Capital		-	2,521	194,706	355,397	563,146	(5)	(588)	(2,477)	(3,869)	-	-	-	(579)	(337)	(917)	(4,186)	2,516	193,539	362,923	-	558,978	

PACIFIC GAS AND ELECTRIC COMPANY
2023 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS
Chapter 13 - ACCOUNTING ADJUSTMENTS TO RECORDED COSTS
WILDFIRE MITIGATION BALANCING ACCOUNT
(THOUSANDS OF DOLLARS)

		(A)	(B)	(C)	(D)	(E)	(F)	(G) = (F)-(D+E)	(H) = (F)-(D+E)
Line No.	WMBA	2020 Adjusted	2021 Adjusted	2022 Adopted	115% of 2022 Adopted	2022 Adopted Adjustment for Electric Transmission	2022 Recorded ¹	2022 Actual Above 115% of 2022 Adopted	Total
1	Wildfire Mitigation Balancing Acct	13,764	5,273	57,448	66,065	(4,093)	119,320	57,347	76,384
2	Grand Total	13,764	5,273	57,448	66,065	(4,093)	119,320	57,347	76,384

Note

1. 2022 Recorded is net of Electric Transmission and Ernst & Young recommended removal.

PACIFIC GAS AND ELECTRIC COMPANY
2023 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS
Chapter 13 - ACCOUNTING ADJUSTMENTS TO RECORDED COSTS
VEGETATION MANAGEMENT BALANCING ACCOUNT
(THOUSANDS OF DOLLARS)

Line No.	Vegetation Management Balancing Account Program (Expense)	(A) 2022 Adopted	(B) 120% of 2022 Adopted	(C) 2022 Recorded ¹	(D) =(C)-(B) 2022 Actual Above 120% of 2022 Adopted
1	VMBA	663,095	795,714	1,629,210	833,496
2	Grand Total	663,095	795,714	1,629,210	833,496

Note

1. 2022 Recorded is net of Ernst & Young recommended removal costs

Customer Care

WP 13-4

PACIFIC GAS AND ELECTRIC COMPANY
2023 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS
Chapter 13 - ACCOUNTING ADJUSTMENTS TO RECORDED COSTS
Electric Distribution: CEMA
Total Cost and Adjustments
(In Thousands of Dollars)

Line No.		Event		Expense																			WMCE - Costs Adjusted			
				Adjustment to Remove																						
				Non-Incremental CEMA Cost / Other Adjustments / E&Y Recommendations																						
WMCE - Costs																										
2021	2022	2023		Total	2021	2022	2023		Total	2021	2022	2023		Total		2021	2022	2023		Total						
1	2017 October Fires (Nuns)	29	41	-	70	-	-	-	-	-	-	-	-	-	-	29	41	-	-	70						
2	2018 CARR Fire	162	155	-	317	-	-	-	-	-	-	-	-	-	-	162	155	-	-	317						
3	2019 January February Severe Storms	-	0	-	0	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0						
4	2020 Aug 14 Fire & Ext Heat Event	-	551	-	551	-	-	-	-	-	-	-	-	-	-	-	551	-	-	551						
5	2020 Aug 14-20 Heat Event	-	10	-	10	-	-	-	-	-	-	-	-	-	-	-	10	-	-	10						
6	2020 Aug Carmel Fire	-	(1)	-	(1)	-	-	-	-	-	-	-	-	-	-	-	(1)	-	-	(1)						
7	2020 Aug CZU Complex Fire	-	9,042	-	9,042	-	-	-	-	-	-	-	-	-	-	-	9,042	-	-	9,042						
8	2020 Aug Jones Fire	14	-	-	14	-	-	-	-	-	-	-	-	-	-	14	-	-	-	14						
9	2020 Aug LNU Complex Fire	-	3,787	-	3,787	-	-	-	-	-	-	-	-	-	-	-	3,787	-	-	3,787						
10	2020 Aug SCU Fire	-	153	-	153	-	-	-	-	-	-	-	-	-	-	-	153	-	-	153						
11	2020 August Complex Fire	-	322	-	322	-	-	-	-	-	-	-	-	-	-	-	322	-	-	322						
12	2020 Sep Creek Fire	-	3,422	-	3,422	-	-	-	-	-	-	-	-	-	-	-	3,422	-	-	3,422						
13	2020 Sep Ext Heat Event	-	2	-	2	-	-	-	-	-	-	-	-	-	-	-	2	-	-	2						
14	2020 Sep Glass Fire	-	3,657	-	3,657	-	-	-	-	-	-	-	-	-	-	-	3,657	-	-	3,657						
15	2020 Sep North Complex Fire	-	2,038	-	2,038	-	-	-	-	-	-	-	-	-	-	-	2,038	-	-	2,038						
16	2020 Sep Oak Fire	-	21	-	21	-	-	-	-	-	-	-	-	-	-	-	21	-	-	21						
17	2021 August Cache Fire Event	-	77	-	77	-	-	-	-	-	-	-	-	-	-	-	77	-	-	77						
18	2021 August Caldor Fire Event	-	30,221	-	30,221	-	-	-	-	(30)	-	-	-	(30)	(30)	-	30,190	-	-	30,190						
19	2021 August McFarland Fire Event	-	1	-	1	-	-	-	-	-	-	-	-	-	-	-	1	-	-	1						
20	2021 August Monument Fire Event	-	(100)	-	(100)	-	-	-	-	-	-	-	-	-	-	-	(100)	-	-	(100)						
21	2021 August River Fire Event	-	549	-	549	-	-	-	-	-	-	-	-	-	-	-	549	-	-	549						
22	2021 August Washington Fire Event	-	1	-	1	-	-	-	-	-	-	-	-	-	-	-	1	-	-	1						
23	2021 December Storms	-	85,488	-	85,488	-	-	-	-	(157)	-	-	-	(157)	(157)	-	85,331	-	-	85,331						
24	2021 Fawn Fire	-	244	-	244	-	-	-	-	-	-	-	-	-	-	-	244	-	-	244						
25	2021 January Atmospheric River	-	107	-	107	-	-	-	-	-	-	-	-	-	-	-	107	-	-	107						
26	2021 January Wind Event (CEMA)	-	(19)	-	(19)	-	-	-	-	-	-	-	-	-	-	-	(19)	-	-	(19)						
27	2021 July Extreme Heat Event	-	7	-	7	-	-	-	-	-	-	-	-	-	-	-	7	-	-	7						
28	2021 June Extreme Heat Event	-	4	-	4	-	-	-	-	-	-	-	-	-	-	-	4	-	-	4						
29	2021 October Northeast Pacific Bomb Cycle	-	1,474	-	1,474	-	-	-	-	(190)	-	-	-	(190)	(190)	-	1,284	-	-	1,284						
30	2021 September Hopkins Fire	-	17	-	17	-	-	-	-	-	-	-	-	-	-	-	17	-	-	17						
31	2021 September KNP CPK Fire	50	26	-	76	-	-	-	-	-	-	-	-	-	-	50	26	-	-	76						
32	2022 Aug-Sep Heat Event	-	13,465	-	13,465	-	-	-	-	(40)	-	-	-	(40)	(40)	-	13,425	-	-	13,425						
33	2022 Fork Fire	-	207	-	207	-	-	-	-	-	-	-	-	-	-	-	207	-	-	207						
34	2022 Humboldt County Earthquake	-	674	-	674	-	-	-	-	-	-	-	-	-	-	-	674	-	-	674						
35	2022 Oak Fire	-	11,326	-	11,326	-	-	-	-	(60)	-	-	-	(60)	(60)	-	11,266	-	-	11,266						
36	2023 February - March Storms	-	258,171	-	258,171	-	-	-	-	(478)	-	-	-	(478)	(478)	-	258,692	-	-	258,692						
37	December - January Winter Storms (2022-2023)	-	221,427	4,511	227,658	-	-	-	-	(400)	-	-	-	(400)	(400)	-	222,747	4,511	-	227,958						
38	Total Expense	255	171,467	482,319	654,040	-	-	-	-	(478)	-	-	-	(478)	(1,358)	255	170,989	481,439	652,683							

Line No.		Event		Capital																				WMCE - Costs Adjusted			
				WMCE - Costs				Adjustment to Remove												WMCE - Costs Adjusted							
				2021	2022	2023	Total	OH				EY				Total				2021	2022	2023	Total				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24				
1	2015 Valley Fire	58	349	-	408	-	-	-	-	-	-	-	-	-	-	58	349	-	408	-	-	-	-	408			
2	2017 October Fires (Nuns)	211	217	-	428	-	-	-	-	-	-	-	-	-	-	211	217	-	428	-	-	-	-	428			
3	2018 CARR Fire	779	649	-	1,428	-	-	(0)	-	-	-	-	-	-	(0)	779	649	-	1,428	-	-	-	-	1,428			
4	2019 January February Severe Storms	-	378	730	1,108	-	-	-	-	-	-	-	-	-	-	-	378	730	1,108	-	-	-	-	1,108			
5	2020 Aug 14-20 Heat Event	1,279	43	-	1,322	-	-	-	-	-	-	-	-	-	-	1,279	43	-	1,322	-	-	-	-	1,322			
6	2020 Aug Carmel Fire	-	(31)	-	(31)	-	-	-	-	-	-	-	-	-	-	-	(31)	-	(31)	-	-	-	-	(31)			
7	2020 Aug CZU Complex Fire	-	830	-	830	-	-	-	-	-	-	-	-	-	-	-	830	-	830	-	-	-	-	830			
8	2020 Aug Jones Fire	7	-	-	7	-	-	-	-	-	-	-	-	-	-	7	-	-	7	-	-	-	-	7			
9	2020 Aug LNU Complex Fire	-	1,955	-	1,955	-	-	-	-	-	-	-	-	-	-	-	1,955	-	1,955	-	-	-	-	1,955			
10	2020 Aug SCU Fire	(282)	1,195	-	913	-	-	-	-	-	-	-	-	-	-	(282)	1,195	-	913	-	-	-	-	913			
11	2020 August Complex Fire	-	(13)	-	(13)	-	-	-	-	-	-	-	-	-	-	-	(13)	-	(13)	-	-	-	-	(13)			
12	2020 Castle/Sequoia Fire	-	5,007	-	5,007	-	-	-	-	-	-	-	-	-	-	-	5,007	-	5,007	-	-	-	-	5,007			
13	2020 Sep Creek Fire	-	552	-	552	-	-	-	-	-	-	-	-	-	-	-	552	-	552	-	-	-	-	552			
14	2020 Sep Ext Heat Event	-	22	-	22	-	-	-	-	-	-	-	-	-	-	-	22	-	22	-	-	-	-	22			
15	2020 Sep Glass Fire	-	1,474	-	1,474	-	-	-	-	-	-	-	-	-	-	-	1,474	-	1,474	-	-	-	-	1,474			
16	2020 Sep North Complex Fire	-	3,809	-	3,809	-	-	-	-	-	-	-	-	-	-	-	3,809	-	3,809	-	-	-	-	3,809			
17	2020 Sep Oak Fire	53	1	-	54	-	-	-	-	-	-	-	-	-	-	53	1	-	54	-	-	-	-	54			
18	2021 August Cache Fire Event	-	673	-	673	-	-	-	-	-	-	-	-	-	-	-	673	-	673	-	-	-	-	673			
19	2021 August Caldor Fire Event	-	48,094	-	48,094	-	-	(1)	-	-	-	-	-	-	(1)	-	48,093	-	48,093	-	-	-	-	48,093			
20	2021 August Monument Fire Event	-	3,509	-	3,509	-	-	-	-	-	-	-	-	-	-	-	3,509	-	3,509	-	-	-	-	3,509			
21	2021 August River Fire Event	-	2,081	-	2,081	-	-	(1)	-	-	-	-	-	-	(1)	-	2,081	-	2,081	-	-	-	-	2,081			
22	2021 August Washington Fire Event	-	(1)	-	(1)	-	-	(1)	-	-	-	-	-	-	(1)	-	(1)	-	(1)	-	-	-	-	(1)			
23	2021 December Storms	-	86,643	-	86,643	-	-	(121)	-	-	-	-	-	-	(121)	(579)	-	-	(579)	(701)	-	-	-	85,942			
24	2021 Fawn Fire	-	673	-	673	-	-	(6)	-	-	-	-	-	-	-	-	673	-	673	-	-	-	-	673			
25	2021 January Atmospheric River	-	219	-	219	-	-	-	-	-	-	-	-	-	-	-	219	-	219	-	-	-	-	219			
26	2021 January Wind Event (CEMA)	-	147	-	147	-	-	-	-	-	-	-	-	-	-	-	147	-	147	-	-	-	-	147			
27	2021 July Extreme Heat Event	-	174	-	174	-	-	-	-	-	-	-	-	-	-	-	174	-	174	-	-	-	-	174			
28	2021 June Extreme Heat Event	-	13	-	13	-	-	-	-	-	-	-	-	-	-	-	13	-	13	-	-	-	-	13			
29	2021 October Northeast Pacific Bomb Cycle	-	1,173	-	1,173	-	-	(2)	-	-	-	-	-	-	(2)	-	1,171	-	1,171	-	-	-	-	1,171			
30	2021 September Hopkins Fire	-	67	-	67	-	-	-	-	-	-	-	-	-	-	-	67	-	67	-	-	-	-	67			
31	2021 September KNP CPK Fire	39	11	-	50	(5)	-	-	-	-	-	-	-	-	(5)	34	11	-	45	-	-	-	-	45			
32	2022 Aug-Sep Heat Event	-	13,633	-	13,633	-	-	(63)	-	-	-	-	-	-	(63)	-	13,570	-	13,570	-	-	-	-	13,570			
33	2022 Fork Fire	-	908	-	908	-	-	(50)	-	-	-	-	-	-	(50)	-	858	-	858	-	-	-	-	858			
34	2022 Humboldt County Earthquake	-	201	-	201	-	-	-	-	-	-	-	-	-	-	-	201	-	201	-	-	-	-	201			
35	2022 Oak Fire	-	7,684	-	7,684	-	-	(336)	-	-	-	-	-	-	(336)	-	7,347	-	7,347	-	-	-	-	7,347			
36	2023 February - March Storms	-	192,520	-	192,520	-	-	(2,327)	-	-	-	-	-	-	(2,327)	-	189,967	-	189,967	-	-	-	-	189,967			
37	December - January Winter Storms (2022-2023)	-	1,451	-	1,451	-	-	(121)	-	-	-	-	-	-	(121)	-	1,327	-	1,327	-	-	-	-	1,327			
38																											
Total Expense		2,521	181,464	349,748	532,730	(5)	(576)	(2,327)	(2,906)	-	-	-	-	-	(579)	(937)	(917)	(1,823)	2,516					581,810			

PACIFIC GAS AND ELECTRIC COMPANY
2023 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS
Chapter 13 - ACCOUNTING ADJUSTMENTS TO RECORDED COSTS

Gas: CEWA
Total Cost and Adjustments
(In Thousands of Dollars)

Line No.	Event	Expense												WMCE - Cost Adjusted											
		WMCE - Costs						Adjustment to Remove						Non-Incremental CEWA Cost ¹ / Other Adjustments / E&Y Recommendations						EY					
		2021	2022	2023	Total	2021	2022	2023	Total	2021	2022	2023	Total	2021	2022	2023	Total	2021	2022	2023	Total	2021	2022	2023	Total
1	2022 Humboldt County Earthquake	-	3,006	-	3,006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,006
2	2023 February - March Storms	-	-	4,149	4,149	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,149
3	December- January Winter Storms (2022-2023)	-	88	2,436	2,523	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,523
4		-	3,094	6,585	9,679	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,679
Total Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Event	Capital												WMCE - Cost Adjusted											
		WMCE - Costs						Adjustment to Remove						Non-Incremental CEWA Cost ¹ / Other Adjustments / E&Y Recommendations						EY					
		2021	2022	2023	Total	2021	2022	2023	Total	2021	2022	2023	Total	2021	2022	2023	Total	2021	2022	2023	Total	2021	2022	2023	Total
1	2022 Humboldt County Earthquake	-	26	-	26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26
2	2023 February - March Storms	-	-	9,842	9,842	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,842
3	December- January Winter Storms (2022-2023)	-	106	6,207	6,313	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,313
4		-	132	16,049	16,181	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,818
Total Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Event	Expense and Capital												WMCE - Cost Adjusted											
		WMCE - Costs						Adjustment to Remove						Non-Incremental CEWA Cost ¹ / Other Adjustments / E&Y Recommendations						EY					
		2021	2022	2023	Total	2021	2022	2023	Total	2021	2022	2023	Total	2021	2022	2023	Total	2021	2022	2023	Total	2021	2022	2023	Total
1	2022 Humboldt County Earthquake	-	3,032	-	3,032	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,032
2	2023 February - March Storms	-	-	13,991	13,991	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,991
3	December- January Winter Storms (2022-2023)	-	194	8,643	8,836	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,836
4		-	3,226	22,634	25,860	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,860
Total Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Note:
1. Non-Incremental CEWA costs are 2021 Overheads for Expense and Capital, and capitalised A&G for Capital

PACIFIC GAS AND ELECTRIC COMPANY
2023 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS
Chapter 13 - ACCOUNTING ADJUSTMENTS TO RECORDED COSTS
Power Generation: CEMA
Total Cost and Adjustments
(In Thousands of Dollars)

Line No.	Event	Expense												Capital											
		WMCE - Costs						Adjustment to Remove Non-Incremental CEMA Cost ¹ / Other Adjustments / E&Y Recommendations												WMCE - Costs Adjusted					
		2021	2022	2023	Total	2021	2022	2023	Total	2021	2022	2023	Total	2021	2022	2023	Total	2021	2022	2023	Total	2021	2022	2023	Total
-	1 2019 January February Severe Storms	-	81	-	81	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	2 2021 August River Fire Event	-	3,464	-	3,464	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	3 2021 December Storms	-	1,589	-	1,589	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	4 2021 October Northeast Pacific Bomb Cycle	-	67	-	67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	5 2022 Fork Fire	-	100	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	6 2022 Humboldt County Earthquake	-	18	-	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	7 2022 June Storms	-	164	-	164	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	8 2023 February - March Storms	-	-	4,104	4,104	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	9 December- January Winter Storms (2022-2023)	-	111	2,222	2,333	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Total Expense	-	5,512	6,327	11,839	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Event	Expense												Capital											
		WMCE - Costs						Adjustment to Remove Non-Incremental CEMA Cost ¹ / Other Adjustments / E&Y Recommendations												WMCE - Costs Adjusted					
		2021	2022	2023	Total	2021	2022	2023	Total	2021	2022	2023	Total	2021	2022	2023	Total	2021	2022	2023	Total	2021	2022	2023	Total
-	1 2019 January February Severe Storms	-	81	-	81	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	2 2021 December Storms	-	23	-	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	3 2023 February - March Storms	-	-	31	31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	4 December- January Winter Storms (2022-2023)	-	-	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	5 Total Expense	-	104	140	244	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Event	Expense and Capital																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
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		2021	2022	2023	Total	2021	2022	2023	Total	2021	2022	2023	Total	EY	2021	2022	2023	Total																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
1	2019 January February Severe Storms	-	81	-	81	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	81	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

PACIFIC GAS AND ELECTRIC COMPANY
2023 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS
Chapter 13 - ACCOUNTING ADJUSTMENTS TO RECORDED COSTS
Nuclear Generation: CEMA
Total Cost and Adjustments
(In Thousands of Dollars)

		Expense													
		WMCE - Costs				Adjustment to Remove Non-Incremental CEMA Cost ¹ / Other Adjustments / E&Y Recommendations								WMCE - Costs Adjusted	
						OH				EY					
		2021	2022	2023	Total	2021	2022	2023	Total	2021	2022	2023	Total	2021	2023
Line No.	Event														
1	December- January Winter Storms (2022-2023)														
2	Total Expense				354										354
					354										354

(In Thousands of Dollars)

Total Expense

PACIFIC GAS AND ELECTRIC COMPANY
2023 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS
Chapter 13 - ACCOUNTING ADJUSTMENTS TO RECORDED COSTS
Customer Care Memorandum Accounts
Total Cost and Adjustments
(In Thousands of Dollars)

Line No.	Event	Expense			
		WMCE - Costs		WMCE - Costs Adjusted	
		2022	Total	2022	Total
1	California Consumer Privacy Act MA (CCPAMA)	9,112	9,112	9,112	9,112
2	COVID19 Pandemic Protections Memo Account (CPPMA)	3,509	3,509	3,509	3,509
3	Disconnections Memo Account (DMA)	4,240	4,240	4,240	4,240
4	Emergency Consumer Protections MA (ECPMA)	2,149	2,149	2,149	2,149
5	Percentage of Income Payment Plan Memorandum Account (PIPPM)	1,858	1,858	1,858	1,858
6	Total Expense	20,869	20,869	20,869	20,869

PACIFIC GAS AND ELECTRIC COMPANY
2023 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS
Chapter 13 - ACCOUNTING ADJUSTMENTS TO RECORDED COSTS
Climate Adaptation Vulnerability Assessment Memorandum Account
Total Cost and Adjustments
(In Thousands of Dollars)

		Expense					
		WMCE - Costs			WMCE - Costs Adjusted		
Line No.	Event	2021	2022	Total	2021	2022	Total
1	Climate Adaptation Vulnerability Assessment Memorandum Account (CAVAMA)	861	2,484	3,345	861	2,484	3,345
2	Total Expense	861	2,484	3,345	861	2,484	3,345

PACIFIC GAS AND ELECTRIC COMPANY
2023 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS
Chapter 13 - ACCOUNTING ADJUSTMENTS TO RECORDED COSTS
Microgrids
Total Cost and Adjustments
(In Thousands of Dollars)

		Expense			
		WMCE - Costs		WMCE - Costs Adjusted	
Line No.	Event	2022	Total	2022	Total
1	Microgrids Memo Account (MGMA)	1,770	1,770	1,770	1,770
2					
Total Expense		1,770	1,770	1,770	1,770

		Capital			
		WMCE - Costs		WMCE - Costs Adjusted	
Line No.	Event	2022	Total	2022	Total
1	Microgrids Memo Account (MGMA)	477	477	477	477
2					
Total Capital		477	477	477	477

		Expense and Capital			
		WMCE - Costs		WMCE - Costs Adjusted	
Line No.	Event	2022	Total	2022	Total
1	Microgrids Memo Account (MGMA)	2,248	2,248	2,248	2,248
2					
Total Expense and Capital		2,248	2,248	2,248	2,248

PACIFIC GAS AND ELECTRIC COMPANY
2023 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS
Chapter 13 - ACCOUNTING ADJUSTMENTS TO RECORDED COSTS
Residential Rate Reform Memorandum Account
Total Cost and Adjustments
(In Thousands of Dollars)

		Expense							
		WMCE - Costs				WMCE - Costs Adjusted			
Line No.	Event	2020	2021	2022	Total	2020	2021	2022	Total
1	Residential Rate Reform Memo Account (RRRMA)	(14,664)	9,325	2,588	(2,751)	(14,664)	9,325	2,588	(2,751)
2									
	Total Expense	(14,664)	9,325	2,588	(2,751)	(14,664)	9,325	2,588	(2,751)