PACIFIC GAS AND ELECTRIC COMPANY
Risk Spending Accountability Report Discovery 2025
Data Response

PG&E Data Request No.:	ED_002-Q004
PG&E File Name:	RSARDiscovery2025_DR_ED_002-Q004
Request Date:	September 24, 2026
Requester DR No.:	002
Requesting Party:	Energy Division
Requester:	Abigail "Bender" Bender
Date Sent:	October 8, 2026
PG&E Witness(es):	N/A

QUESTION 004

Capital – GT&S – MWC 75 GT Pipeline Reliability MAT 75K Water and Levee Crossings (RAMP Risk Name: SRM Total)

Type	Functional Area	MWC	MWC Name	MAT	MAT Name	Difference for 2025 ($000)	Spending Percent Variance for 2025 (%)	Unit Percent Variance for 2025 (%)
Capital	GT&S	75	GT Pipeline Reliability	75K	Water and Levee Crossings	$12,687.38	513.35%	0.0%

PG&E Explanation:

The program expenditures were higher than imputed values due to reprioritization in support of higher risk programs. MATs 75M, 75T, and 75K collectively form the Shallow/Exposed/Water and Levee Crossings Mitigation program. Funding and work can be reallocated among these MATs as required depending on the highest risk.

MWC 75 includes capital cost of improving the safety and reliability of the GT pipeline system. This relates to safety and/or reliability and/or maintenance as it involves work related to improving the safety and reliability of the GT pipeline system including replacing high risk, high consequence pipeline segments and pressure regulating facilities.

MAT 75K costs include the capital mitigation required to reinforce or relocate pipeline at water and levee crossings. These mitigations are not limited to jurisdictional water and levee crossings. This MAT relates to safety and/or reliability and/or maintenance as it involves work related to the capital mitigation required to reinforce or relocate pipelines at water and levee crossings.

DR question to PG&E:

1. Was funding reallocated from MATs or MWCs outside of the Shallow/Exposed/Water and Levee Crossing Mitigation program?
2. How much funding was reallocated between the MATs 75M, 75T, and 75K?
3. When does PG&E plan to address the programs in which money was shifted out of?
    a. Does PG&E anticipate requesting additional funding for the programs that have been reprioritized?
4. D.22-10-002 Appendix A, Requirement 14 states: When a spending variance explanation for a program cites to another program or activity as a reason for the variance, the IOU shall disclose: (a) the name of the other program or activity (as it would be cited in the RSAR)' (b) the actual costs associated with the other program or activity ("associated costs") or why actual costs associated with the other program or activity may not be provided; and (c) the authorized spending, actual spending (including or excluding associated costs), the difference in dollars (actual less authorized), and work units, regardless of RSAR thresholds for the other program or activity
    a. In the Cost Variance Explanation for this program at the SRM Total level, PG&E provides that the variance is due to a reprioritization of costs and cites to another program or activity, triggering the sub-requirements for Requirement 14. Sub-requirement (a) is fulfilled, as the names of programs involved in the shift have been provided. In response to this data request, please fulfill (b) and (c) for this cost variance explanation.
5. Please see table below of MATs in the Shallow/Exposed/Water and Levee Crossing Mitigation program.

In cost and variance explanation for the separate MATs, PG&E states "funding and work can be reallocated among these MATs are required depending on the highest risk."

	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs
MAT 75K	2,549.9	2,467.9	2,471.5
MAT 75M	10,178.4	9,851.1	9,865.6
MAT 75T	10,178.4	9,851.1	9,865.5

    a. Please explain why imputed amounts are different for MAT 75K, compared to MAT 75M and 75T, across 2023-2025.
    b. For MAT 75M and 75K, $10,178.4 is listed as the imputed amounts for 2023. Does this imply MAT 75M receives $10,178.4 and MAT 75K also receives $10,178.4, making the total across all three programs $22,906.7. Please confirm if this understanding is correct.
        i. If this understanding is not correct, please explain how much total funding the program has received across the three MATs in 2023, 2024, and 2025.

c. In 2025, the total imputed adopted cost is $22,207.7. The total actual spending across the three MATs is $36,267.1 in 2025. Therefore, the Shallow/Exposed/Water and Levee Crossing Mitigation program displays an overspending of $14,239.4. Where did PG&E shift costs from to provide an additional $14M for this combined program?

ANSWER 004

1. The Shallow and Exposed Pipe Program was established to address the risks posed by shallow and exposed pipe on both land and water/levee crossings. The Shallow and Exposed Pipe program was established to improve system safety and reliability by identifying and evaluating loss of cover and erosion that result in third-party damage threats, and other hazards to trenched-in pipeline installations located on land, under waterways and within levee structures. These three programs collectively form the Shallow/Exposed/Water and Levee Crossings Mitigation Program. Funds and units can be reallocated flexibly among these programs as required depending on the risk and executability.

   In 2025, recorded spending for all three MATs combined was higher than the imputed adopted amounts and the additional 2025 funding was provided through the annual reprioritization process. The overall program, however, including MATs 75K, 75M and 75T, is $3.8 million under adopted for 2023-2025 combined. Please see the table below for reference and also see PG&E's response to Question 5(c) below.

2. Please see table below for the adopted and recorded costs for MATs 75K, 75M and 75T separately and combined, as well as the variance between adopted and recorded costs. This shows how funding is allocated based on identified concerns among the MAT codes within the program. Funds and units can be reallocated among these programs as required depending upon risk and executability. For 2025, the additional funding over imputed for all three MATs combined was provided through the annual reprioritization process. Please also see PG&E's response to Question 5(c) below.

	2023 Imputed Adopted Costs	**2024 Imputed Adopted Costs**	**2025 Imputed Adopted Costs**	**2023 Actual Costs**	**2024 Actual Costs**	**2025 Actual Costs**	**Total 3-Year Variance**
MAT 75K	$2,549.9	$2,467.9	$2,471.5	$12,771.9	$2,916.5	$15,158.9	$23,358.0
MAT 75M	$10,178.4	$9,851.1	$9,865.6	$328.2	$539.9	$2,831.3	$(26,195.7)
MAT 75T	$10,178.4	$9,851.1	$9,865.5	$7,012.5	$3,685.7	$18,277.0	$(919.8)
Totals	$22,906.7	$22,170.1	$22,202.6	$20,112.6	$7,142.1	$36,267.2[(a)]	**$(3,757.5)**

(a) Slight difference due to rounding.

3. As noted in 5(c), there are no specific programs or MAT codes that specifically shifted funding to provide the additional spend in these MATs. The work in these MATs are executed based on risk and executability, and as such the unit cost for any given project varies on the scope of work. In 2025, the MAT 75K expenditure

was prioritized when PG&E identified significant exposures of the gas transmission pipelines crossing the Sacramento River. The pipelines supply gas to approximately 65% of PG&E customers across Northern and Central California. Due to the public safety risk and consequence of customer curtailments, the remediation work was executed to address rapidly developing exposure and potential vortex-induced vibration on Line 401.

The number of units adopted for this program in the three MAT codes was based on PG&E's assessment of locations that were likely to require mitigation and the unit cost based on historical averages. These locations are monitored so that execution occurs as conditions and risk warrant. PG&E will complete all risk prioritized projects in the 2023-2026 period. As explained above, for MATs 75M, 75T, and 75K funds and units can be reallocated as required depending upon risk and executability . For 2025, the additional funding over imputed for all three MATs combined was provided through the annual reprioritization process. Please also see PG&E's response to Question 5(c) below.

a. No, PG&E will not request additional funding for this program outside of the GRC.

4. Please see response to Question 5 below.

   a. For the recorded and adopted costs for MAT codes 75K, 75M and 75T, see Table 2-10, lines 53, 57 and 71, respectively. These values are also provided in response to Question 2 above for reference.

5. MATs 75K, 75M and 75T each had a separate forecast in the 2023 GRC.

   a. Based on high level risk likelihood and consequence assessments, MAT codes 75M and 75T forecast four projects per year and MAT 75K forecast one project per year. The unit cost was based on the historical average for work across these MATs. Because MAT 75K had only one forecast project, its imputed funding is lower.

   b. PG&E would like to clarify that MAT codes 75M and 75T each received $10,178.4 million in imputed adopted costs in 2023; MAT code 75K did not receive $10,178.4 million as the question states. As shown in the table to PG&E's response to Question 2 above, MAT code 75K received $2,549.9 million in imputed adopted costs in 2023 and the 2023 imputed adopted costs for MAT codes 75M, 75T, and 75K combined was $22,906.7 million.

      i. Not applicable.

   c. PG&E would like to clarify that the total imputed adopted cost for MAT codes 75M, 75T, and 75K is $22,202.6 million in 2025. Generally, there are programs within Gas that were overspent and underspent compared to adopted for different reasons that are factored into the gas portfolio prioritization process. The Shallow/Exposed/Water and Levee Crossing Mitigation program is part of the annual gas portfolio prioritization process. There are no specific programs or MAT codes that specifically shifted funding to provide the additional approximately $14 million compared to 2025 adopted.