

Data Request Number: SPD-SDGE-SB884-002

SB-884 Program: CPUC Guidelines

Publish To: Safety Policy Division – California Public Utilities Commission

Date Received: 4/23/24

Date Responded: 5/7/24

Please provide responses to the items listed below.

1. Provide a list of balancing and memorandum accounts where the costs of wildfire mitigations are currently being recorded as of April 1, 2024. This should include accounts that were established before the current GRC time period where the costs of wildfire mitigations are still being recorded as of April 1, 2024. Additionally, this list should include what are considered both “cost” and “revenue” accounts, even if “revenue” accounts do not technically include “recorded” costs.
 - a. In this context, wildfire mitigations include any investments in assets, services or O&M that are used to reduce wildfire risk.
 - b. For each balancing and/or memorandum account listed, include which mitigation type the account is used to record the costs for:
 - i. Undergrounding (UG)
 - ii. Covered conductor (CC)
 - iii. Vegetation management (VM)
 - iv. Other (describe)¹
 - c. Please provide the current dollar value of wildfire mitigations costs recorded to each listed account, including both “cost” and “revenue” accounts. This should include costs booked to these accounts within the current GRC time period (Jan. 2022-Present) and any costs recorded before Jan. 2023 in an active balancing and/or memorandum account.
 - i. Please provide a narrative explanation for how the current dollar value of wildfire mitigation costs is calculated for each account. This should include a breakdown of the kinds of costs that are included in the calculation.
 - d. Were any of the listed memorandum accounts created to record costs that could not be recorded in a balancing account? Provide a mapping of the linkage between a memorandum account and it’s associated balancing account, including both “cost” and “revenue” accounts.
 - i. Are there any circumstances where a memorandum account can map to more than one balancing account, or to another memorandum account?
 - ii. Are there any circumstances where a balancing account can map to more than one memorandum account, or to another balancing account?
 - e. The list of each balancing account should include information in the following tabular format:

¹ This must include all of the ten major categories listed in SDGE Response 1iv in SPD-SDGE-SB884-001-Response. Additionally, if SDGE records costs of any other mitigations that are used to reduce wildfire risk in a balancing or memorandum account, those costs must be included and a description of what those mitigations are must be included.

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Balancing Account Name	CPUC Proceeding Number	CPUC Decision Number	SDGE Accounting Number	Any Other ID Number	Type of Wildfire Mitigation Included in this Account	Current Dollar Value of Wildfire Mitigation Costs Recorded to this Balancing Account

- f. The list of each memorandum account should include information in the following tabular format:

Memo Account Name	CPUC Proceeding Number	CPUC Decision Number	SDGE Accounting Number	Any Other ID Number	Type of Wildfire Mitigation Included in this Account	Current Dollar Value of Wildfire Mitigation Costs Recorded to this Memo Account

- g. The list of each memorandum account and its associated balancing account should include information in the following tabular format:

Memo Account Name	Associated Balancing Account Name

- i. If the accounts listed here are not listed above in e. or f., please provide a narrative explanation for why they are not listed.
- h. Please provide all tabular data in pdf and excel spreadsheet format.

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SDG&E Response 1:

Please see the attached files SPD-SDGE-SB448_002_Attach.pdf and SPD-SDGE-SB448_002_Attach.xlsx.

- a. Please see the attached files SPD-SDGE-SB448_002_Attach.pdf and SPD-SDGE-SB448_002_Attach.xlsx.
- b. Please see the attached files SPD-SDGE-SB448_002_Attach.pdf and SPD-SDGE-SB448_002_Attach.xlsx.
- c. Please see the attached files SPD-SDGE-SB448_002_Attach.pdf and SPD-SDGE-SB448_002_Attach.xlsx. The amounts provided in the attachment represent the net undercollection in the WMPMA from May 30, 2019 through February 2024. The amount provided in the attachment represent the net undercollection in the TTBA from January 1, 2019 through February 2024,
 - i. Costs associated with these accounts are booked on an actual basis, along with the associated overheads. The types of costs associated with the WMPMA can be found in the Wildfire Mitigation Plan. The link can be found here:
[2023 Wildfire Mitigation Plan | San Diego Gas & Electric \(sdge.com\)](#)

Costs associated with the TTBA are outlined in the TTBA, located in the preliminary statement of SDG&E's electric tariff book and covers all of SDG&E's vegetation management operations:

[ELEC_ELEC-PRELIM_TTBA.pdf \(sdge.com\)](#)
- d. Balancing accounts and memorandum accounts are separate and are not “attached” to any other accounts and are on a stand-alone basis.
 - i. As indicated in SDG&E’s response to SPD-SDGE-SB884_001 Question 1(c)i, there are no linkages between the above discussed Wildfire Mitigation Plan Memo Account and the Tree Trimming Balancing Account.
 - ii. As indicated in SDG&E’s response to SPD-SDGE-SB884_001 Question 1(c)ii, No. A balancing account does not map to more than one account.
- e. Please see the attached files SPD-SDGE-SB448_002_Attach.pdf and SPD-SDGE-SB448_002_Attach.xlsx.
- f. Please see the attached files SPD-SDGE-SB448_002_Attach.pdf and SPD-SDGE-SB448_002_Attach.xlsx.
- g. Please see the attached files SPD-SDGE-SB448_002_Attach.pdf and SPD-SDGE-SB448_002_Attach.xlsx.
 - i. Balancing accounts and memorandum accounts are separate and are not “attached” to any other accounts and are on a stand-alone basis.
- h. Please see the attached files SPD-SDGE-SB448_002_Attach.pdf and SPD-SDGE-SB448_002_Attach.xlsx.

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2. As of April 1, 2024, does SDGE have any pending applications for balancing and/or memorandum accounts where it intends to record the costs of wildfire mitigations? This response should include both “cost” and “revenue” accounts. If so, provide a list of those Application and Decision numbers and the type of mitigation SDGE intends to associate with these pending balancing and/or memorandum accounts.

SDG&E Response 2:

Yes, SDG&E’s 2024 Test Year GRC Application A.22-05-016 requests the creation of two balancing accounts to record costs associated with wildfire mitigation and vegetation management costs. Please refer to the prepared direct testimony of Jonathan Woldemariam, pages JTW-16 and JTW-20, and the prepared direct testimony of Jason Kupfersmid, pages JK-21 and JK-25.² If authorized, the Wildfire Mitigation Plan Balancing Account (WMPBA) would record all wildfire mitigation work within the application for test year 2024-2027.

SDG&E has proposed the continuation of two-way balancing treatment for vegetation management—specifically tree trimming costs currently recorded to its Tree Trimming Balancing Account (TTBA)—and the expansion of the account to include pole brushing and fuels management. If authorized, Vegetation Management Balancing Account (VMBA) would include all vegetation management work within the application for test year 2024-2027. If this request is approved, SDG&E would convert the existing TTBA into the VMBA.

² <https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2205015;A2205016/6092/509543885.pdf>
<https://docs.cpuc.ca.gov/PublishedDocs/SupDoc/A2205015;A2205016/6092/509544443.pdf>