

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA

Order Instituting Investigation into the November  
2018 Submission of Southern California Edison Risk  
Assessment and Mitigation Phase

Investigation 18-11-006

**(NOT CONSOLIDATED)**

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

**(NOT CONSOLIDATED)**

Application of Southern California Edison Company  
(U338E) for Authority to Increase its Authorized  
Revenues for Electric Service in 2018, among other  
things, and to Reflect that increase in Rates.

Application 16-09-001

**COMMENTS OF THE PUBLIC ADVOCATES OFFICE  
ON SOUTHERN CALIFORNIA EDISON COMPANY'S 2020  
RISK SPEND ACCOUNTABILITY REPORT**

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## I. INTRODUCTION

Pursuant to Decision (D.) 19-04-020<sup>1</sup> and the April 8, 2021 e-mail from CPUC Senior Utilities Engineer Jordan Smith,<sup>2</sup> the Public Advocates Office at the California Public Utilities Commission (Cal Advocates) submits these comments on Southern California Edison Company's (SCE) 2020 Risk Spending Accountability Report (RSAR) submitted on April 8, 2020.<sup>3</sup>

SCE's 2020 RSAR demonstrates that SCE did not complete significant Commission-authorized safety and reliability work that was subject to its Safety and Reliability Investment Incentive Mechanism (SRIIM)<sup>4</sup> in 2020 and reports a resultant total underspend of \$270 million in these programs.<sup>5</sup> SCE reported similar underspending in its 2019<sup>6</sup> and 2018<sup>7</sup> RSARs, for a total underspend of \$369.4 million for all 3 years. From SCE's 2019 and 2020 RSAR filings, Cal Advocates identifies

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<sup>1</sup> Decision 19-04-020, *Phase Two Decision Adopting Risk Spending Accountability Report Requirements and Safety Performance Metrics for Investor-Owned Utilities and Adopting a Safety Model Approach for Small and Multi-jurisdictional Utilities*, p. 47 "we authorize parties to the proceedings where the IOUs file their annual RSARs to comment on the reports according to the schedule provided in Table 5, and according to each year's prioritization, as indicated in the Annual RSAR Review Schedule."

<sup>2</sup> E-mail from Jordan Smith on April 8, 2021 regarding the 2021 RSAR review schedule, distributed to service lists for A.18-12-009, A.17-10-007/008 and A.19-08-013.

<sup>3</sup> *Southern California Edison Company's (U 338-E) Interim Risk Spending Accountability Report for 2020*, April 9, 2020 (SCE's 2020 RSAR).

<sup>4</sup> The SRIIM sets spending targets for specified safety and reliability programs and associated minimum workforce counts. If these targets are not met, and funds were not spent to specific High-Priority Exceptions, the reduction in revenue requirement is refunded to ratepayers. See D. 19-05-020, *Decision on Test Year 2018 General Rate Case for Southern California Edison Company* (May 16, 2019), pp. 27-28, 265-266.

<sup>5</sup> This was determined by summing the total underspend from the following SRIIM-eligible programs: 4 kV Overload-Driven Customers, 4kV Substation Elimination, Cable in Conduit Replacement, Cable Life Extension, Transformer Banks, Worst Circuit Rehabilitation (WCR), Underground Structure Replacement, and Underground Switch Replacements. Calculation: \$13,433,000 + 31,004,000 + 21,126,000 + 25,318,000 + 72,959,000 + 25,567,000 + 47,996,000 + 27,529,000 + 6,979,000 = \$271,911,000. See SCE's 2020 RSAR, Table VII-7, pp. 39-42; table VIII-10, pp. 51-53.

<sup>6</sup> *Southern California Edison Company's Interim Risk Spending Accountability Report for 2019*, June 1, 2020 (SCE's 2019 RSAR).

<sup>7</sup> *Southern California Edison Company's Interim Risk Spending Accountability Report for 2018*, July 23, 2019 (SCE's 2018 RSAR).

a total of 7,352 uncompleted work units across several program categories,<sup>8</sup> or 63%, of the work authorized for these programs.<sup>2,10</sup> The programs in which SCE did not complete work are the same programs that SCE identified as “critical to improving safety and reliability” in its Test Year 2018 GRC SRIIM proposal.<sup>11</sup>

Cal Advocates also identifies a \$169.9 million difference in Safety and Reliability Total Underspend reporting when comparing SCE’s RSAR filings with an Advice Letter filing.<sup>12 13 14</sup>

In light of SCE’s non-completion of critical safety and reliability work and the significant discrepancy in SCE’s reported underspend on this work, Cal Advocates recommends that Energy Division:

1. Investigate SCE’s non-completion of safety and reliability work that SCE identified as critical and necessary.
2. Examine the difference between underspend reported in SCE’s RSARs and in SCE AL 4442-E to determine if a ratepayer refund should be required.

## II. DISCUSSION

### A. Energy Division should investigate SCE’s non-completion of safety and reliability work that SCE identified as critical and necessary.

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<sup>8</sup> A unit of work represents one increment of an activity performed. For example, a unit of work for “Underground Switch Replacements” would be an underground switch that is replaced.

<sup>2</sup> This information was not available for the year 2018, as SCE’s 2018 RSAR did not report work units.

<sup>10</sup> The 63% figure is calculated by adding the authorized work units for these areas, subtracting the recorded work units, and then dividing by the authorized work units. See SCE’s 2020 RSAR, Table VII-7, pp. 39-42 and table VIII-10, pp. 51-53, and SCE’s 2019 RSAR, Table VII-7, pp. 35-37 and table VIII-10, pp. 47-48.

<sup>11</sup> SCE Test Year 2018 GRC Exhibit No. SCE-02/Vol. 01 (SCE02V01), p. 18.

<sup>12</sup> Excel File “2018 GRC Filing SRIIM Summary December Recorded (2020)\_Correct ISO Factor.xls,” workpaper for SCE Advice Letter Electric 4442-E. Also see Table C.

<sup>13</sup> SCE Advice Letter Electric 4442-E, submitted to the Energy Division Tariff Unit March 18, 2021.

<sup>14</sup> Please see Table C.

## 1. SCE failed to complete critical safety and reliability work through the TY2018 GRC period

SCE's 2020 RSAR reports a total underspend of over \$270 million<sup>15</sup> relative to 2020 authorized amounts on safety and reliability programs<sup>16</sup> that SCE designated as the "highest impact areas"<sup>17</sup> in its TY 2018 GRC application. The SRIIM was designed to promote completion of necessary work within core safety and reliability programs.<sup>18</sup> The safety and reliability programs included critical programs such as Worst Circuit Rehabilitation, Underground Structure Replacement, Cable-In-Conduit Replacement, and others that were identified by SCE as mitigating significant safety risks to the public in SCE's risk analysis.<sup>19 20 21 22</sup>

SCE did not complete 63% of the work identified as necessary in 2019 and 2020 for the SRIIM-eligible programs it reported underspend on for the TY2018 GRC period.<sup>23</sup> Additionally, SCE underspent on these programs throughout the Test Year 2018 GRC period to the order of \$369.4 million, as shown in their 2020, 2019, and 2018 RSAR filings. The total work not performed in terms of work units for years 2019 and

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<sup>15</sup> This was determined with adding up the total underspend from the following SRIIM-eligible programs: 4 kV Overload-Driven Customers, 4kV Substation Elimination, Cable in Conduit Replacement, Cable Life Extension, Transformer Banks, Worst Circuit Rehabilitation (WCR), Underground Structure Replacement, and Underground Switch Replacements. Calculation: \$13,433,000 + 31,004,000 + 21,126,000 + 25,318,000 + 72,959,000 + 25,567,000 + 47,996,000 + 27,529,000 + 6,979,000 = \$271,911,000. See SCE's 2020 RSAR, Table VII-7, pp. 39-42; table VIII-10, pp. 51-53.

<sup>16</sup> SCE's 2020 RSAR, Table VII-7, pp. 39-42; table VIII-10, pp. 51-53.

<sup>17</sup> SCE Test Year 2018 GRC Exhibit No. SCE-02/Vol. 01 (SCE02V01), p. 18.

<sup>18</sup> Decision 15-11-021, *Decision on Test Year 2015 General Rate Case for Southern California Edison Company*, November 12, 2013. p. 39, "...we seek to create incentives that align SCE's financial interests with the community's interests in safety, reliability resiliency, and cost."

<sup>19</sup> SCE02V01, p. 18: "Our capital request in this case has been informed in part by new risk analyses, as described in Section III of this volume."

<sup>20</sup> SCE 2018 GRC Testimony, Transmission & Distribution Volume 3- System Planning (SCE02V03), pp. 75-89.

<sup>21</sup> SCE Test Year 2018 GRC Safety & Risk Supplemental Testimony, Chapter V; Appendix A.

<sup>22</sup> SCE 2018 GRC Testimony, Transmission & Distribution Volume 8-Infrastructure Replacement (SCE02V08), pp. 13-54 & 83-91.

<sup>23</sup> This is calculated by adding the authorized work units for these areas, subtracting the recorded work units, and then dividing by the authorized work units. See SCE's 2020 RSAR, Table VII-7, pp. 39-42 and table VIII-10, pp. 51-53, and SCE's 2019 RSAR, Table VII-7, pp. 35-37 and table VIII-10, pp. 47-48. Also see Table B.

2020<sup>24</sup> is detailed in Table A. The total underspend<sup>25</sup> for each applicable program through the Test Year 2018 GRC period is detailed in Table B.

<b>Table A: Total SRIIM-Eligible Safety and Reliability Work Not Performed for 2019 and 2020<sup>26,27</sup></b>			
<b>Program</b>	<b>Work Units Not Performed</b>	<b>Work Units Authorized</b>	<b>Percentage of Work Units Not Performed</b>
4 kV Overload-Driven Cutovers	398	1510	26%
4 kV Substation Elimination	5,514	7580	73%
Cable in Conduit Replacement	166	300	55%
Cable Life Extension	383	600	64%
Transformer Banks	26	62	42%
Worst Circuit Rehab (WCR)	420	700	60%
Underground Structure Replacement	270	570	47%
Underground Switch Replacements	175	400	44%
<b>Total Work Not Performed:</b>	<b>7,352</b>	<b>11,722</b>	<b>63%</b>

<sup>24</sup> This information was not available for the year 2018 as SCE’s 2018 RSAR did not report work units.

<sup>25</sup> The total underspent amount is calculated by adding the total variances in spending compared to respective authorized amounts for the years 2018, 2019, and 2020. See SCE’s 2020 RSAR, Table VII-7, pp. 39-42 and table VIII-10, pp. 51-53, SCE’s 2019 RSAR, Table VII-7, pp. 35-37 and table VIII-10, pp. 47-48, and SCE’s 2018 RSAR, Appendix 2-B, pp. 1-4.

<sup>26</sup> SCE’s 2020 RSAR, Table VII-7, pp. 39-42; table VIII-10, pp. 51-53.

<sup>27</sup> SCE’s 2019 RSAR, Table VII-7, pp. 35-37 and table VIII-10, pp. 47-48.

<b>Table B: Total Underspend in SRIIM-Eligible Safety and Reliability Programs over Test Year 2018 GRC Period<sup>28,29,30</sup></b>	
<b>Program</b>	<b>Underspend (in millions)</b>
4 kV Overload-Driven Cutovers	\$30.2
4 kV Substation Elimination	\$34.2
Cable in Conduit Replacement	\$35.4
Cable Life Extension	\$31.8
Transformer Banks	\$40.3
Worst Circuit Rehab (WCR)	\$112.0
Underground Structure Replacement	\$71.0
Underground Switch Replacements	\$14.6
<b>Total Underspend:</b>	<b>\$369.4</b>

**2. SCE’s non-completion of critical safety and reliability work means critical safety and reliability risks to the public are not addressed**

SCE identified the above programs as necessary to mitigate safety and reliability risks to the public. Thus, SCE acknowledges the importance of completing work identified as necessary within these areas.<sup>31</sup> Specifically, in the case of the Cable-In-Conduit (CIC) Replacement Program, SCE stated that “failures on CIC continue to be a significant operational and reliability problem” and that there had been an estimated “47% increase” in cable-related outage events from 2006 to 2015.<sup>32</sup> Similarly, in the case of Underground Oil Switch Replacement, SCE states that obsolete switches “pose a threat to system reliability as well as public/employee safety.”<sup>33</sup> SCE also asserted that Underground Structure Replacement is necessary because deteriorated

<sup>28</sup> SCE’s 2020 RSAR, Table VII-7, pp. 39-42 and table VIII-10, pp. 51-53.

<sup>29</sup> SCE’s 2019 RSAR, Table VII-7, pp. 35-37 and table VIII-10, pp. 47-48.

<sup>30</sup> SCE’s 2018 RSAR, Appendix 2-B, pp. 1-4.

<sup>31</sup> SCE stated that it “believes the work proposed in the SRIIM capital spending categories is critical to improving safety and reliability.” SCE02V1, p. 18.

<sup>32</sup> SCE02V08, p. 28.

<sup>33</sup> SCE02V08, p. 52.

structures must be remediated to provide safe and reliable service to their customers.<sup>34</sup> Notably, SCE’s failure to replace aging or deteriorated equipment was found to be a primary cause of the July and August 2015 Long Beach Outages that SCE was ultimately found to be responsible for.<sup>35</sup>

SCE states in its 2020 RSAR that “in 2020, just as in 2019, SCE continued to reallocate resources from traditional grid activities (e.g., infrastructure replacement) to urgent activities focused on mitigating the safety risk associated with catastrophic wildfires.”<sup>36</sup> SCE made similar statements in its 2018<sup>37</sup> and 2019<sup>38</sup> RSAR filings. SCE also states that this reallocation resulted in the reported underspend for SRIIM-eligible programs.<sup>39</sup> SCE justifies not completing work that it had described as critical safety and reliability work on one part of its system with work done for safety and reliability purposes on another part of its system. Implicit in the establishment of the SRIIM as an incentive mechanism is the recognition that these “highest impact areas”<sup>40</sup> require urgent attention in addition to rather than instead of other areas that SCE considers equally or more exigent.<sup>41</sup>

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<sup>34</sup> SCE02V05, p. 30, “deterioration [of underground structures] can lead to substantial outages for our customers and potentially cause damage to our equipment. It is necessary for SCE to remediate deteriorated structures to provide safe and reliable service to our customers.”

<sup>35</sup> CPUC Safety and Enforcement Division, *Investigation Report of Outages During July and August of 2015 in Southern California Edison Company’s Long Beach District*, p. 28 [attached to Order Instituting Investigation 16-07-007].

<sup>36</sup> SCE’s 2020 RSAR, p. 14, “SCE continued to reallocate resources from traditional grid activities (e.g., infrastructure replacement) to urgent activities focused on mitigating the safety risk associated with catastrophic wildfires.”

<sup>37</sup> SCE’s 2018 RSAR, p. 5. “...in 2018, management reprioritized work that allowed SCE to focus efforts to help mitigate the emerging wildfire threat.”

<sup>38</sup> SCE’s 2019 RSAR, p. 3. “SCE made the decision to reallocate resources from traditional grid activities...to urgent activities focused on mitigating the safety risk associated with catastrophic wildfires.”

<sup>39</sup> *Southern California Edison Company’s (U 338-E) Interim Risk Spending Accountability Report for 2020*, p. 14, “The effect of this temporary reduction of non-wildfire-mitigation-related work in 2020 also resulted in SCE’s adjusted-recorded safety and reliability-related capital additions being less than its authorized level of Safety and Reliability Investment Incentive Mechanism (SRIIM) eligible capital additions by \$92.617 million.”

<sup>40</sup> SCE Test Year 2018 GRC Exhibit No. SCE-02/Vol. 01 (SCE02V01), p. 18.

<sup>41</sup> SCE’s 2020 RSAR, p. 14.

Wildfires are a critical safety risk to the public that must be mitigated. Doing so should not preclude work that mitigates other critical safety and reliability risks to the public. Finally, preclusion of such safety and reliability work runs counter to the Commission’s intent in establishing the SRIIM,<sup>42</sup> and the Commission’s finding that spending authorized funds on reliability initiatives is “in the public interest.”<sup>43</sup>

### **3. Utilities are expressly obligated to complete safety and reliability work.**

Pub. Util. Code Section 451 requires that each public utility in California must “furnish and maintain such adequate, efficient, just and reasonable service, instrumentalities, equipment, and facilities, . . . as are necessary to promote the safety, health, comfort, and convenience of its patrons, employees, and the public.”<sup>44</sup> Similarly, Pub. Util. Code Sections 961<sup>45</sup> and 963<sup>46</sup> require gas corporations to develop and implement plans for the safe and reliable operation of Commission-regulated gas pipeline facilities. The Commission has established that these public utility safety concerns extend to electrical service, as well.<sup>47</sup>

The Commission has also held that utilities have the obligation to spend what is necessary to ensure safe service regardless of authorized cost levels:

While we reaffirm that it is the utility management's prerogative and responsibility to provide safe and reliable service by reprioritizing and deferring activities as necessary, the Commission must be assured that the process is reasonable. We have concerns in that respect. For instance, despite any financial implications of exceeding authorized cost levels, the utility does have the

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<sup>42</sup> “Our goal is to promote safety, reliability, and resiliency...”

<sup>43</sup> Decision 09-03-025, *Alternate Decision of President Peevey on Test Year 2009 General Rate Case for Southern California Edison Company*, November 19, 2007, p. 323.

<sup>44</sup> CA Pub Util Code § 451 (2021).

<sup>45</sup> CA Pub Util Code § 961 (2021).

<sup>46</sup> CA Pub Util Code § 963 (2021).

<sup>47</sup> Decision 14-08-032, *Decision Authorizing Pacific Gas and Electric Company’s General Rate Case Revenue Requirement For 2014-2016* (Aug. 14, 2014), pp. 18-20, see id., p. 20 (“Our concern regarding public utility safety covers not just natural gas service, however, but extends to electric service, as well.”)



responsibility to spend what is necessary to ensure safe and reliable service.<sup>48</sup>

In the same decision, the Commission required that Pacific Gas and Electric Company (PG&E) fully describe any reprioritizations, fully explain its reprioritization process, justify deferrals of specific activities and projects, and justify the implemented higher reprioritized activities and projects that were not identified in the prior GRC.<sup>49</sup> The Commission explained that it would critically evaluate previously requested safety activities and projects that were deferred and requested again, “keeping in mind that the utility has the obligation to maintain its operations and its plant in the condition to provide efficient, safe and reliable service, even if that condition requires more expenditures than the Commission has authorized.”<sup>50</sup> In the PG&E TY 2014 GRC proceeding, the Commission restated and reaffirmed this commitment.<sup>51</sup>

By not completing critical safety and reliability work over the TY2018 GRC period, SCE has not ensured provision of safe and reliable service, regardless of authorized cost levels, as required by the Public Utilities Code. D.11.15.018. As enumerated in D.11.15.018, The Commission has established a firm commitment to the provision of safe and reliable service, and SCE should be held accountable to this standard.

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<sup>48</sup> Decision 11-05-018, *Decision on Pacific Gas and Electric Company Test Year 2011 General Rate Increase Request* (May 5, 2011), p. 29; see also *id.*, at pp. 26-31, and Decision 14-08-032, *Decision Authorizing Pacific Gas and Electric Company’s General Rate Case Revenue Requirement For 2014-2016* (Aug. 14, 2014), pp. 17-29.

<sup>49</sup> Decision 11-05-018, *Decision on Pacific Gas and Electric Company Test Year 2011 General Rate Increase Request* (May 5, 2011), p. 31.

<sup>50</sup> Decision 11-05-018, *Decision on Pacific Gas and Electric Company Test Year 2011 General Rate Increase Request* (May 5, 2011), p. 31.

<sup>51</sup> Decision 14-08-032, *Decision Authorizing Pacific Gas and Electric Company’s General Rate Case Revenue Requirement For 2014-2016* (Aug. 14, 2014), pp. 17-18.

**4. Energy Division should further investigate SCE’s underspend and SCE’s purported justification for deferring critical safety and reliability work.**

In light of SCE’s failure to meet its Commission-established obligations to complete necessary safety and reliability work, Energy Division should further investigate the underspend and evaluate SCE’s reasoning for this underspend. Particular attention should be paid to SCE’s calculation of the refund and its use of an underspend in one program to offset overspending in another program. In accordance with the Commission decisions enumerated previously, Energy Division should critically evaluate SCE’s continued reprioritization of this work in light of its obligation to provide safe and reliable service. In order to ensure that any reprioritization or deferral of safety and reliability work is done in a manner consistent with the mitigation of safety risks to the public, parties must have greater transparency into how SCE meets its obligations under these programs. Energy Division should further evaluate this repeated reprioritization with an eye towards SCE’s obligations under previous Commission decisions and the Public Utilities Code, and write its review of SCE’s 2020 RSAR, accordingly.

**B. Energy Division should examine the difference between underspend reported in SCE’s RSARs and in SCE Advice Letter Electric 4442-E, to determine if an additional ratepayer refund should be required.**

On March 18, 2021, SCE reported a total underspend of \$199.5 million for the TY 2018 GRC period, much less than what is reported in SCE’s RSAR filings for the same period.<sup>52</sup> SCE additionally reported a net underspend of \$92.6 million<sup>53</sup> from which

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<sup>52</sup> Excel File “2018 GRC Filing SRIIM Summary December Recorded (2020)\_Correct ISO Factor.xls,” workpaper for *SCE Advice Letter Electric 4442-E*.

<sup>53</sup> SCE computed net underspend by deducting overspending in other SRIIM-eligible programs. Excel File “2018 GRC Filing SRIIM Summary December Recorded (2020)\_Correct ISO Factor.xls,” workpaper for *SCE Advice Letter Electric 4442-E*.

the ratepayer refund (mandated by D.05-05-016)<sup>54</sup> of \$21.6 million was calculated.<sup>55</sup>  
This information is detailed in Table C.

<b>Table C: Total Underspend in SRIIM-Eligible Safety and Reliability Programs over Test Year 2018 GRC Period As Reported in the SRIIM workpapers<sup>56</sup></b>	
<b>Program</b>	<b>\$ in millions</b>
4 kV Overload-Driven Cutovers	\$22.7
Cable in Conduit Replacement	\$31.1
Cable Life Extension	\$34.7
Worst Circuit Rehab (WCR)	\$74.3
Underground Structure Replacement	\$24.2
Underground Switch Replacements	\$12.5
<b>Total Underspend:</b>	<b>\$199.5</b>
<b>Net Underspend reported by SCE<sup>57</sup>:</b>	<b>\$92.6</b>
<b>SRIIM Ratepayer Refund reported by SCE<sup>58</sup>:</b>	<b>\$21.6</b>
<b>Difference between reported total underspend in the SRIIM Spreadsheet and SCE’s Test Year 2018 GRC period RSAR filings<sup>59</sup></b>	<b>\$169.9</b>

Cal Advocates asked SCE to provide a justification for the difference in reported underspend. In response, SCE stated that the values SCE uses for purposes of calculating the refund due to ratepayers are different from those used to determine the information

<sup>54</sup> Decision 06-05-016, *Opinion on Southern California Edison Company’s 2006 General Rate Case*, p. 331: “The capital-related revenue requirement associated with any Cumulative Shortfall, plus associated interest will be returned to SCE’s customers as a balancing account credit.”

<sup>55</sup> *SCE Advice Letter Electric 4442-E*, submitted to the Energy Division Tariff Unit March 18, 2021.

<sup>56</sup> Excel File “2018 GRC Filing SRIIM Summary December Recorded (2020)\_Correct ISO Factor.xls,” workpaper for SCE Advice Letter Electric 4442-E.

<sup>57</sup> Excel File “2018 GRC Filing SRIIM Summary December Recorded (2020)\_Correct ISO Factor.xls,” workpaper for SCE Advice Letter Electric 4442-E.

<sup>58</sup> Excel File “2018 GRC Filing SRIIM Summary December Recorded (2020)\_Correct ISO Factor.xls,” workpaper for SCE Advice Letter Electric 4442-E.

<sup>59</sup> Determined by comparing the \$199.5 Million Total Underspend in Table C determined from the Advice Letter SRIIM spreadsheet with the \$369.4 Million Total Underspend in Table B determined from the RSAR reports.

reported in the RSARs.<sup>60</sup> SCE states that the SRIIM amounts include corporate overheads and are CPUC-jurisdictional amounts only, whereas amounts reported in the RSAR include activity related to the California Independent System Operator (CAISO).<sup>61</sup> However, SCE did not show how it calculated this difference. This represents a large discrepancy in reported spending.

Energy Division should critically evaluate the difference in reporting between SCE's RSAR filings and the SRIIM workpapers, as the mandated refund to ratepayers was determined using the values provided in the SRIIM Spreadsheet. If the correct amount of underspend in SRIIM programs is in fact larger than what was reported in the SRIIM spreadsheet, then additional refunds are due to ratepayers. If this is the case, then the Commission must require SCE to return to ratepayers the monies owed due to SCE's non-completion of the safety and reliability work.

### III. CONCLUSION

To mitigate critical safety risks to the public, improve utility transparency and accountability, and ensure just stewardship of ratepayer dollars, Cal Advocates respectfully requests that Energy Division adopt the recommendations contained herein.

Respectfully submitted,

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<sup>60</sup> SCE Response to Data Request CalAdvocates-SCE-NonCase-MGN-07082021.

<sup>61</sup> SCE Response to Data Request CalAdvocates-SCE-NonCase-MGN-07082021.