

*Southern California Edison*  
*2026-WMPs – 2026-WMPs*

**DATA REQUEST SET S P D - S C E - W M P 2 0 2 6 - 0 0 6**

**To: SPD**

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**Job Title: Senior Advisor**

**Received Date: 10/27/2025**

**Response Date: 11/7/2025**

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**Question 01.a-c:**

Provide an update to Data Request SPD\_WSPS\_SCE\_2024\_003 that was submitted to Safety Policy Division on December 20 2024. This update to the WMP Cost Reporting Template should represent values associated with the 2023-2025 Base WMP.

a. Complete tabs 2 through 4 of the attached spreadsheet IOU WMP Cost Reporting and Account Tracking Template 2025\_09.xlsx.

b. For tabs 2 and 4, complete a data row corresponding for each of the utility mitigation tracking IDs in Table 1 of the QDRs, according to the directions in the spreadsheet and the two attached guidance documents listed below:

i. Guidance for WMP Cost Reporting 2025.docx (applicable to tabs 2 and 3)

ii. Guidance for Account Tracking 2025.docx (applicable to tab 4)

a) When SCE completes Step 7 (Column F), it must not aggregate all of the authorized amount, balancing accounts and memorandum accounts together. SCE must disaggregate according to each of these accounts as is required by Guidance for Account Tracking 2025.docx.<sup>1</sup>

c. For each entry in Tab 2, 4 entries will automatically populate into Tab 3, which break out the mitigation initiative by HFTD/non-HFTD, CapEx/OpEx expenditures.

<sup>1</sup> For additional reference, see the approach used in the SCE Account Tracking tab found in SCE's response to SPD-SCE-SB884-003 on September 16 2024.

**Response to Question 01.a-c:**

Please see the attached document titled "IOU WMP Cost Reporting and Account Tracking Template 2025\_09.xlsx". SCE provides the following information about this document, organized by spreadsheet:

**Global comments**

- SCE notes that the costs and units used to produce the attached spreadsheet were derived and produced specifically for this data request and should not be used for any other purpose. In many cases, the reported information had to be manually manipulated and/or re-mapped in ways that SCE does not typically report such information in order to fit the specific criteria and template provided to SCE. Thus, the information provided in the attached spreadsheet does not supersede costs and/or unit information that has been produced or filed in any other proceeding.

- Due to formatting constraints, SCE has left fields blank in applicable areas of each spreadsheet to indicate a response of N/A.
- Note that in the QA/QC of data originally submitted in the account tracking spreadsheet, SCE has made several updates to provide more accurate information. Any conflicts in the previously submitted data response should be superseded by this response.

## General Info

- Column J – GRC Activity Unique Code: Because there can be multiple work breakdown structure codes for a single GRC activity, SCE does not provide a value here. The GRC activity title itself is the best unique identifier and is what SCE financial tracking uses.
- Columns H-N – GRC Activity (e.g., MAT code, Work Breakdown Structure, Cost Center): SCE provides this information from the latest General Rate Case (GRC) filing, SCE's 2025 GRC.
- Column P – Cost-Benefit Ratio (CBR) (\$): Parties have shown that one can convert weighted units from SCE's multi-asset value function (MAVF) into a Benefit-Cost Ratio by dividing the mitigation RSE by 50. SCE has provided Benefit-Cost Ratios in column P for all mitigations with a calculated RSE value. In compliance with the Phase III RDF Decision, SCE will present updated monetized values in its 2026 RAMP filing.
- Column Q – Risk Spend Efficiency (RSE) Calculation: SCE presents RSE calculations for activities that presented such calculations in the 2025 GRC. If no calculation was performed, SCE has answered "N/A".
- Column O – Record Costs Above GRC Authorization: SCE does not provide a number here because authorized costs represent 2021-2024 dollars and SCE does not have recorded 2024 dollars in order to determine incrementality. Note: SCE will provide 2024 recorded dollars once the 2024 WMCE is filed and recorded costs can be tied to 2024 WMCE workpapers, as they are for earlier respective years.

## Expenses (CapEx and OpEx)

### Section A: WMP Cost and Unit Data

- Column D, F, H – WMP (\$): SCE provides the total recorded costs in HFRA for each named WMP initiative. Note that some activities with longer project lengths (e.g., Targeted Undergrounding) may have costs in a particular year that are related to units (e.g., miles) that won't be completed in that year.
- Column E, G, I – WMP Number of Units: SCE provides the total completed units in HFRA for each named WMP initiative. Note that some activities may have Capital and O&M units associated with them but may only track one as the official compliance activity in the WMP. In such a case, the officially tracked compliance statement is provided.

### Section B: Costs and Units Authorized in Last GRC

- Column J, L, N – Costs authorized in last GRC for WMP: SCE provides the total authorized

costs for 2023 for the applicable GRC activity that captures the work of each named WMP initiative in column A. These costs match the costs tracked in SCE's Results of Operations (RO) Model. Note that GRC authorization is not made on an HFTD and non-HFTD basis, so the total authorized Capital amounts are presented on this spreadsheet only.

Note also that often times, several WMP initiatives (and potentially other non-WMP initiatives) will be contained within one single GRC activity. Because SCE presents the total authorized amounts at a GRC activity level, some WMP initiative rows will have the same authorized amount, given that they are under the same GRC activity. Because of this, column H should not be summed in totality as this would result in double counting.

Further, note that 2023 and 2024 GRC data is from the 2021 GRC, which has different GRC activity titles from some in the 2025 GRC, which covers 2025-2028 costs. SCE has attempted to match all 2021 GRC activity costs to current 2025 GRC activities.

Finally, note that the Wildfire Covered Conductor Program, Targeted Undergrounding and REFCL are unique amongst Capital programs in that it currently records to a standalone Wildfire Risk Mitigation Balancing Account (WRMBA) and the Grid Hardening Balancing Account (GHBA) has its own respective authorized revenue requirements. Vibration Dampers and Tree Attachment Remediations are essentially subactivities in the Wildfire Covered Conductor Program and are also tracked in this account, separate from the rest of Grid Hardening activities.

- Column K, M, O – Units authorized in last GRC for WMP: Units are typically not authorized as part of a GRC proceeding. Only costs are authorized, rendering this and other GRC units columns not applicable. The exceptions to this are SCE's WCCP and targeted undergrounding (TUG) programs. However, while 212 miles were authorized for TUG and 1,653 miles were authorized for WCCP, authorization still does not take place on an annual basis, meaning that SCE leaves these fields blank too.

#### Section C: Costs and Units Forecasted to be Requested the Next GRC

- Column P, R, T – Costs to be requested in next GRC for WMP: SCE does not have a forecast for the next GRC, rendering this column not applicable.
- Column S – Units to be requested in next GRC for WMP: SCE does not have a forecast for the next GRC, rendering this column not applicable.

#### Section D: Costs Recovered via Application (Memo or Balancing Account)

- Column V – Costs recorded via application for WMP: SCE provides the total recorded costs in 2023 for the applicable GRC activity that captures the work of each named WMP initiative. These costs were filed for incremental recovery in SCE's 2023 WMCE filing and match worksheets filed in that proceeding. Because costs for that filing are not requested on an HFTD and non-HFTD basis, the total requested Capital amounts are presented on this spreadsheet only.

Note that while some sub-activities in WMCE (equating to WMP initiatives) have discreet

recorded costs, SCE does not attempt to break them out from their overall GRC activity, as that GRC activity very often has costs that are not attributable to a named WMP initiative, meaning that parsing costs would leave some WMCE costs not captured in this spreadsheet.

- Column W – Units recorded via application for WMP: Because SCE does not need to match units to the RO model, SCE parsed through 2023 WMCE testimony to provide units at a WMP activity level, if possible and explicitly stated in that filing, so that they would be comparable to the units provided in Section A and C.
- Column X – Costs recorded via application for WMP: As mentioned in the General Info section, SCE will provide 2024 recorded dollars once the 2024 WMCE is filed and recorded costs can be tied to 2024 WMCE workpapers, as they are for earlier respective years.
- Column Y – Units recorded via application for WMP: As mentioned in the General Info section, SCE will provide 2024 recorded dollars once the 2024 WMCE is filed and recorded costs can be tied to 2024 WMCE workpapers, as they are for earlier respective years.
- Column Z – Costs recorded via application for WMP: SCE does not have recorded costs for 2025.
- Column AA – Units recorded via application for WMP: SCE does not have recorded units for 2025.

#### Section E: EUP

- SCE does not currently have plans to submit an Electrical Undergrounding Plan under the SB 884 process. All of these columns are not applicable.

#### Section F: FERC or Other

- Column AH, AJ, AL – FERC or Other Forecasted Costs to be recovered for WMP: SCE presents the recorded FERC costs associated with the relevant WMP initiatives in Section A.
- Column AG – FERC or Other Forecasted Units to be recovered for WMP: SCE presents recorded units for this activity.

#### Non-HFTD (CapEx and OpEx)

- Because 1) WMP initiative costs and units typically only occur in HFRA, 2) GRC authorized and requested costs do not identify HFRA or non-HFRA status, and 3) SCE's 2023 WMCE filing does not break out costs by HFRA or non-HFRA status, SCE has no costs to report in this spreadsheet.

#### Account Tracking

- GRC Authorized Expenditures – Columns K-R: SCE provides the 2021-2024 GRC authorized costs and year 2025 from the 2025 GRC, excluding costs eligible for recovery under AB 1054 securitization.
- GRC Authorized Revenue Requirement – Columns S: SCE provides the 2021-2025 GRC authorized revenue requirements. For WCCP, the authorized revenue requirements

presented also includes closed capital expenditures that SCE is still recovering its associated revenue requirement authorized from the 2021 GRC and the authorized revenue requirement from the 2025 GRC period.

- Recorded Cost Expenditures – Columns W-AD: SCE provides the total recorded expenditures presented in SCE's 2022 WMVM and 2023 WMCE application since that is the total recorded costs associated with the WMP.
- Recorded Cost Expenditures – Column W-AD: SCE provides the 2022 WMVM, along with the 2023 WMCE. Units provided are aggregated from testimony of those two filings, where explicitly stated.
- Recorded Cost Revenue Requirement (Entered Rates) – Columns AE-AH: SCE presents the 2022 WMVM and 2023 WMCE incremental authorized revenue requirement that are in rates as of Oct 1, 2025 (above GRC costs presented in Columns S-V) to avoid double counting.
- Recorded Costs Revenue Requirement (Yet to Enter Rates) – Columns AI-AL: SCE will provide the 2024 WMCE incremental costs as soon as it becomes available.
- Non-GRC Recorded Cost Expenditures – Columns AY-BF: SCE provides 2021-2023 FERC costs filed in the 2021 & 2022 WMVMs and 2023 WMCE.
- Pending GRC Expenditures – Columns BO-BV: On September 18, 2025, the Commission approved SCE's 2025 GRC application. At the time of filing this Data Request SCE does not have any pending GRC applications/expenditures. For 2026-2028 authorized costs please see SPD-SCE-WMP2026-006 02.a-d.
- Pending Non-GRC Expenditures – Columns CA-CH: SCE provides the 2025-2028 FERC forecast costs.
- Notes on revenue requirement calculations:

**For the 2021 through 2024 GRC Authorized Revenue Requirement Calculation**

SCE computes its capital-related revenue requirement on an aggregate basis for GRC Activity.

SCE proposes a proration that was used to convert the capital expenditures to an estimate of the capital-required revenue requirement for this analysis. This proration is an approximation to respond to this exercise and does not reflect the actual revenue requirement that is either (1) authorized by the Commission or (2) recorded in SCE's balancing and memorandum accounts.

**For the Recorded Costs Revenue Requirement as presented in columns AE:AL**

SCE computed its capital-related revenue requirement similar to how the revenue requirement was calculated for the 2021 through 2024 GRC authorized revenue requirement.

For O&M, the CPUC normally authorizes revenues on a GRC activity basis. Therefore, SCE calculated the equivalent revenue requirement on a WMP basis using an allocation of the expenses that rolls up to the GRC activity level and applies a proportion of the expenses

for the sub-activity divided by the total GRC activity authorized amounts.

**For the Pending GRC Revenue Requirement as presented in columns BW:BZ**

Please see SCE's response to "Pending GRC Expenditures – Columns BO-BV" regarding SCE's Pending GRC Revenue Requirement.