

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_01-Q01
<b>Request Date:</b>	June 19, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 14, 2025
<b>PG&amp;E Respondent(s):</b>	Pauline Lui/Brian Pelham

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-01**

Please list and describe the costs incurred or accrued on the books during 2024 that have been excluded from RY2026 related to fires, bankruptcy, probation, or other matters, pursuant to California Public Utilities Commission orders, agreements, or settlements.

**ANSWER CPUC-PGE-01**

Please refer to the table below for the requested information.

<b>Line</b>	<b>Event</b>	<b>FERC Account</b>	<b>FF1 Elec Amount</b>	<b>WP_19-AandG TO_RY2026, Tab 1 Reference</b>	<b>Description</b>
<b>1</b>	Pacific Generation	920	(261,152)	113	FERC Order approving PG&E's Section 203 Application to transfer certain generation assets to Pacific Generation. Remove Pacific Generation A&G labor transaction related costs pursuant to the Hold Harmless Commitment included in PG&E's Section 203 Application with the FERC. In this Application, PG&E requested authority to transfer substantially all of its non-nuclear generation assets to its new wholly owned subsidiary, Pacific Generation LLC, which jointly with PG&E, will provide cost-based generation service to retail customers within PG&E's existing service territory. PG&E commits,

Line	Event	FERC Account	FF1 Elec Amount	WP_19-AandG TO_RY2026, Tab 1 Reference	Description
					for a period of five years following consummation of the Transaction, to hold harmless its transmission customers from Transaction-related costs. Refer to the Commission’s Policy Statement on Hold Harmless Commitments, 155 FERC ¶ 61,189 (2016) (“Hold Harmless Policy Statement”), Page 69
2	Utility Bankruptcy - External Professional Fees	921	(697,500)	213	CPUC Decision. Remove Bankruptcy External Professional Fees (CPUC POR Decision 20-05-053, pages 75 and 77)
3	Utility Bankruptcy - External Professional Fees	923	(13,949,972)	410	CPUC Decision. Remove Bankruptcy External Professional Fees (CPUC POR Decision 20-05-053, pages 75 and 77)
4	Corp Bankruptcy - External Professional Fees	923	(81,963)	433	CPUC Decision. Remove Bankruptcy External Professional Fees (CPUC POR Decision 20-05-053, pages 75 and 77)
5	Monitor	923	(11,690,330)	420	Stipulations. Remove monitor costs incurred in compliance with the Kincade Stipulation between PG&E and the Sonoma District Attorney (DA), and the Dixie Stipulation between PG&E and the DAs of the North State Counties. Under both Stipulations, PG&E agreed to engage an independent compliance monitor for a period of at least five years to monitor the Utility’s compliance with certain commitments under the Stipulations, including, but not limited to, commitments to carry out vegetation management and inspections consistent with its then-applicable Wildfire Mitigation Plan. The Agreement provides that payments made under both Stipulations are not recoverable in rates. Other aspects of the

Line	Event	FERC Account	FF1 Elec Amount	WP_19-AandG TO_RY2026, Tab 1 Reference	Description
					Stipulations relating to operations may be recoverable in rates.
<b>6</b>	<b><u>Fires- Utility External Professional Fees:</u></b>				
<b>7</b>	2022 Mosquito Fire - Ext Professional Fees	921	2	214	Remove 23% <sup>1</sup> of Settled Wildfire External Legal Fees pursuant to Section 6.4.1 of the TO21 Settlement - Mosquito Fire
<b>8</b>	2018 Camp - Utility	923	(1,294,721)	411	Company Decision. Remove Camp Wildfire External Professional Fees
<b>9</b>	2017 North Bay - Utility	923	(201,801)	412	Company Decision. Remove North Bay Wildfire External Professional Fees
<b>10</b>	2020 Zogg Fire - Criminal Defense	923	581,166	413	Company Decision. Remove Criminal Defense related External Legal Fees for Zogg Fire
<b>11</b>	2022 Mosquito Fire - Criminal Defense	923	(2,325,861)	414	Company Decision. Remove Criminal Defense related External Legal Fees for Mosquito Fire
<b>12</b>	2021 Dixie - Utility	923	(6,642,753)	415	Remove 23% <sup>1</sup> of Settled Wildfire External Legal Fees pursuant to Section 6.4.1 of the TO21 Settlement - Dixie Fire.
<b>13</b>	2019 Kincade - Utility	923	(1,174,213)	416	Remove 23% <sup>1</sup> of Settled Wildfire External Legal Fees pursuant to Section 6.4.1 of the TO21 Settlement - Kincade Fire
<b>14</b>	2021 Fly - Utility	923	(6,090)	417	Remove 23% <sup>1</sup> of Settled Wildfire External Legal Fees pursuant to Section 6.4.1 of the TO21 Settlement - Fly Fire
<b>15</b>	2022 Mosquito - Utility	923	(4,404,302)	418	Remove 23% <sup>1</sup> of Settled Wildfire External Legal Fees pursuant to

Line	Event	FERC Account	FF1 Elec Amount	WP_19-AandG TO_RY2026, Tab 1 Reference	Description
					Section 6.4.1 of the TO21 Settlement - Mosquito Fire
16	2020 Zogg - Utility	923	(211,451)	419	Remove 23% <sup>1</sup> of Settled Wildfire External Legal Fees pursuant to Section 6.4.1 of the TO21 Settlement - Zogg Fire
17	2024 Sites Fire	923	(53,369)	427	Remove 2024 Sites Fire External Legal Fees covered by the Wildfire Liability Self-Insurance Program
18	2024 Sites Fire	923	(37,225)	428	Correct 2024 Sites Fire Ext Legal Fees FF1 Elec and FF2 Gas split of costs
19	2017 North Bay - Corp	923	(85,698)	431	CPUC decision. Remove North Bay Wildfire External Professional Fees
20	Wildfire Fund - Shareholder Contribution	925	(57,914,288)	612	California State Law. Not seeking recovery of amounts related to the Wildfire Fund - Shareholder (AB 1054): (1) \$383M amortization of shareholder regulatory asset; and (2) (\$325M) in estimated recoveries
21	Rate Neutral Securitization	925	(33,308,553)	616	California State Law/CPUC Decision 21-04-030. Not seeking recovery. Annual Wildfire Fund contribution amortization of tax benefits owed to customers associated with the Rate Neutral Securitization under SB901. In addition to the two \$1B CCT Shareholder Contributions, PG&E makes periodic contributions to the CCT as the previously recognized Shareholder Tax Benefits from the 2017 wildfire claims costs are realized.

Line	Event	FERC Account	FF1 Elec Amount	WP_19-AandG TO_RY2026, Tab 1 Reference	Description
22	Rate Neutral Securitization	925	(10,411,193)	617	California State Law/CPUC Decision 21-04-030. Rate Neutral Securitization under SB901. Not seeking recovery. Amounts representing net investment returns on the deferred \$650M Customer Credit Trust (CCT) Shareholder Contribution. PG&E requested the CPUC extend the 2nd \$1B CCT Shareholder Contribution date from 3/2024 to 3/2025. The CPUC approved PG&E's request, with modifications, and required a \$350M CCT Contribution on 3/2024 with the remaining \$650M CCT Contribution, plus net investment returns, to be made in 3/2025.
23	Rate Neutral Securitization	925	383,421,866	615	California State Law/CPUC Decision 21-04-030. Not seeking recovery. Amounts recognized for the Rate Neutral Regulatory Liability under SB901. This entry amortizes the Regulatory Liability over the life of the bonds.
24	Rate Neutral Securitization	925	(44,133,400)	614	California State Law/CPUC Decision 21-04-030. Not seeking recovery. Amounts recognized for the Rate Neutral Regulatory Asset under SB901. This entry amortizes the Regulatory Asset over the life of the bonds.
25	2022 Mosquito Fire	925	6,280,266	625	Remove 23% <sup>1</sup> of Settled Wildfire Third Party Claims pursuant to Section 6.4.1 of the TO21 Settlement - Mosquito Fire Insurance Recoveries
26	2019 Kincade Fire	925	(23,000,000)	624	Remove 23% <sup>1</sup> of Settled Wildfire Third Party Claims pursuant to Section 6.4.1 of the TO21 Settlement - Kincade Fire Expense
27	2021 Dixie Fire	925	(74,750,000)	622	Remove 23% <sup>1</sup> of Settled Wildfire Third Party Claims pursuant to

Line	Event	FERC Account	FF1 Elec Amount	WP_19-AandG TO_RY2026, Tab 1 Reference	Description
					Section 6.4.1 of the TO21 Settlement - Dixie Fire Expense
28	2021 Dixie Fire	925	308,172	623	Remove 23% <sup>1</sup> of Settled Wildfire Third Party Claims pursuant to Section 6.4.1 of the TO21 Settlement - Dixie Fire Insurance Recoveries
29	2020 Zogg Fire	925	611,328	620	Remove 23% <sup>1</sup> of Settled Wildfire Third Party Claims pursuant to Section 6.4.1 of the TO21 Settlement - Zogg Fire Expense
30	2020 Zogg Fire	925	(308,172)	621	Remove 23% <sup>1</sup> of Settled Wildfire Third Party Claims pursuant to Section 6.4.1 of the TO21 Settlement - Zogg Fire Insurance Recoveries
31	2024 Sites Fire	925	(50,000)	628	Remove 2024 Sites Fire Third Party Claims covered by the Wildfire Liability Self-Insurance program

**Note 1:** Pursuant to Section 6.4.1 of the TO21 settlement agreement, PG&E included 77% [i.e. excluded 23%] of the above 2024 Settled wildfire costs in the TO21 formula rate. The Settled wildfires are defined in the TO21 Settlement Section 6.1 and include Kincade, Drum, Zogg, Dixie, Fly and Mosquito Fires.

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<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_01-Q02
<b>Request Date:</b>	June 19, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 14, 2025
<b>PG&amp;E Respondent(s):</b>	Pauline Lui/Brian Pelham

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**QUESTION CPUC-PGE-02**

Please list and describe the costs incurred or accrued on the books during 2024 that have been excluded from RY2026 related to fires, bankruptcy, probation, or other matters pursuant to any other authorities’ (such as county, city, or federal agency) orders, agreements, or settlements.

**ANSWER CPUC-PGE-02**

Please refer to PG&E's response to FERC-TO21\_AU\_CPUC-PGE\_01-Q01.

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<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_01-Q03
<b>Request Date:</b>	June 19, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 14, 2025
<b>PG&amp;E Respondent(s):</b>	Pauline Lui/Brian Pelham

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**QUESTION CPUC-PGE-03**

Please identify and describe any wildfire costs included in the Model, by fire, that are included in RY2026, and identify the FERC account(s) to which the costs are recorded.

**ANSWER CPUC-PGE-03**

The Table below shows the year 2024 wildfire external legal fees and third-party claims costs that were either included in or excluded from the TO21 RY2026 filing:

FERC Account	WP-19 Tab 1 Reference	Fire Event	FERC Form 1 Amount (100% of Costs)	RY2026 FERC Form 1 Electric 77% included in TO21 FR <sup>1</sup>	RY2026 FERC Form 1 Electric 100% included in TO21 FR <sup>2</sup>	RY2026 FERC Form 1 Electric Amount Excluded in TO21 FR
923		External Legal Fees				
	Line 412	2017 Nbay	201,801	-		201,801
	Line 411	2018 Camp	1,294,721	-		1,294,721
	Line 417	2019 Kincade	5,105,272	3,931,059		1,174,213
	Line 419	2020 Zogg Fire	919,351	707,900		211,451
	Line 415	2021 Dixie Fire	28,881,536	22,238,783		6,642,753
	Line 416	2021 Fly Fire	26,476	20,387		6,090
	Line 418	2022 Mosquito Fire	19,149,129	14,744,830		4,404,300
	Lines 427-428	2024 Sites Fire	37,225	-	37,225	-
		<b>FERC Account 923 Total</b>	<b>55,615,512</b>	<b>41,642,959</b>		<b>13,935,328</b>
925	Line 624	2019 Kincade	100,000,000	77,000,000		23,000,000
	Line 620	2020 Zogg	(2,657,946)	(2,046,618)		(611,328)
	Line 623	2020 Zogg - Insur Recov	1,339,879	1,031,707		308,172
	Line 622	2022 Dixie	325,000,000	250,250,000		74,750,000
	Line 621	2022 Dixie - Insur Recov	(1,339,879)	(1,031,707)		(308,172)
	Line 613	2022 Dixie - WF Fund Cash (AB 1054)	(168,678,707)	(168,678,707)		-
	Line 625	2022 Mosquito - Insur Recov	(27,305,503)	(21,025,237)		(6,280,266)
	Line 628	2024 Sites Fire	50,000	50,000	50,000	-
			<b>FERC Account 925 Total</b>	<b>226,407,845</b>	<b>135,549,438</b>	<b>50,000</b>

**Notes:**

**1:** Pursuant to Section 6.4.1 of the TO21 settlement agreement, PG&E included 77% of the above 2024 Settled wildfire costs in the TO21 formula rate. The Settled wildfires are defined in the TO21 Settlement Section 6.1 and include Kincade, Drum, Zogg, Dixie, Fly and Mosquito Fires.

**2:** The 2024 Sites Fire costs are covered by PG&E's Wildfire Liability Self-Insurance Program and included in WP\_30-WFSelfInsurance.

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<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_01-Q04
<b>Request Date:</b>	June 19, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	June 26, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

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**QUESTION CPUC-PGE-04**

Referring to Model, Schedule 19-AandG, Account 920, please provide a detailed listing of all expenses incurred and/or accrued in this account during both 2023 and 2024.

**ANSWER CPUC-PGE-04**

Please refer to the following attachments for the requested information:

FERC-TO21\_AU\_CPUC-PGE\_01-Q04\_Atch01 for the year 2024 FERC Accounts 920, 921, and 923 Expense details

FERC-TO21\_AU\_CPUC-PGE\_01-Q04\_Atch02 for the year 2023 FERC Accounts 920, 921, and 923 Expense details

The above attachments include details for FERC Accounts 920, 921, and 923 because they are reviewed and analyzed as a group.

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<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_01-Q05
<b>Request Date:</b>	June 19, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	June 26, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

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**QUESTION CPUC-PGE-05**

Referring to Model, Schedule 19-AandG, Account 921, please provide a detailed listing of all expenses incurred and/or accrued in this account during both 2023 and 2024.

**ANSWER CPUC-PGE-05**

Please refer to PG&E’s response to FERC-TO21\_AU\_CPUC-PGE\_01-Q04 for the requested information.

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<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_01-Q06
<b>Request Date:</b>	June 19, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	June 26, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

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**QUESTION CPUC-PGE-06**

Referring to Model, Schedule 19-AandG, Account 923, please provide a detailed listing of all expenses incurred and/or accrued in this account during both 2023 and 2024.

**ANSWER CPUC-PGE-06**

Please refer to PG&E’s response to FERC-TO21\_AU\_CPUC-PGE\_01-Q04 for the requested information.

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<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_01-Q07
<b>Request Date:</b>	June 19, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	June 26, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

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**QUESTION CPUC-PGE-07**

Referring to Model, Schedule 19-AandG, Account 925, please provide a detailed listing of all expenses incurred and/or accrued in this account during both 2023 and 2024.

**ANSWER CPUC-PGE-07**

Please refer to the following attachments for the requested information:

FERC-TO21\_AU\_CPUC-PGE\_01-Q07\_Atch01 for the year 2024 FERC Account 925  
Expense details

FERC-TO21\_AU\_CPUC-PGE\_01-Q07\_Atch02 for the year 2023 FERC Account 925  
Expense details

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<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_01-Q08
<b>Request Date:</b>	June 19, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 8, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

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**QUESTION CPUC-PGE-08**

Referring to Model, Schedule 19-AandG, please provide a detailed listing of all transfers between Accounts 923 and 925 incurred and/or accrued during both 2023 and 2024, and provide an explanation of each such transfer.

**ANSWER CPUC-PGE-08**

PG&E interprets this question to ask about transfers that are only between FERC Accounts 923 and 925. In the RY2026 TO21 filing, PG&E transferred the following \$8.4 million from FERC Account 923, Outside Services Employed, to FERC Account 925, Injuries and Damages.

<b>WP_19 Tab 1 Reference</b>	<b>Transfer From FERC Account</b>	<b>Reclass Amount</b>	<b>Transfer To FERC Account</b>	<b>Explanation</b>
Line 430	923	(\$8,370,000)	925	These are year 2024 charges related to a breach of contract claim filed against PG&E. This is a reclassification from FERC Account 923 to FERC account 925.
Line 618	923	\$8,370,000	925	

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<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_01-Q09
<b>Request Date:</b>	June 19, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	June 26, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

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**QUESTION CPUC-PGE-09**

Referring to Model, Schedule 19-AandG, Account 930.2, please provide a detailed listing of all expenses incurred and/or accrued in this account during both 2023 and 2024.

**ANSWER CPUC-PGE-09**

Please refer to the following attachments for the requested information:

FERC-TO21\_AU\_CPUC-PGE\_01-Q09\_Atch01 for the year 2024 FERC Account 930.2  
Expense details

FERC-TO21\_AU\_CPUC-PGE\_01-Q09\_Atch02 for the year 2023 FERC Account 930.2  
Expense details

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<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_01-Q10_CONF
<b>Request Date:</b>	June 19, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
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<b>PG&amp;E Respondent(s):</b>	Nick Medina and George Kataoka

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**QUESTION CPUC-PGE-10**

Referring to WP\_9-PlantAdditions\_STL\_TO21\_RY2026, Tab 4, please provide a list of all Project Names and PO numbers which support energization of retail customer loads exceeding 2 MW.

**ANSWER CPUC-PGE-10**

Per Section 4.5.5 of PG&E's TO21 Protocols, this Information Request includes Privileged Materials and is therefore not being posted on PG&E's website.

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<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_01-Q11
<b>Request Date:</b>	June 19, 2025
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<b>Response Date:</b>	June 27, 2025
<b>PG&amp;E Respondent(s):</b>	Chris Nguyen

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**QUESTION CPUC-PGE-11**

Referring to WP\_9-PlantAdditions\_STL\_TO21\_RY2026, Tab 4, please provide lists of Project Names and PO numbers pertaining to application of Tower Coatings, or Tower Coating inspections related to said work.

**ANSWER CPUC-PGE-11**

5549743      Tower Coating Program Capital (only for capital tower coating work).

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<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_01-Q12
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<b>PG&amp;E Respondent(s):</b>	Chris Nguyen

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**QUESTION CPUC-PGE-12**

Referring to WP\_9-PlantAdditions\_STL\_TO21\_RY2026, Tab 4, please provide lists of Project Names and PO numbers pertaining to installation of Cathodic Protection, or Cathodic Protection inspections related to said installations.

**ANSWER CPUC-PGE-12**

5547633      Cathodic Protection Installs (only for capital cathodic protection installs)

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<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_01-Q13
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<b>PG&amp;E Respondent(s):</b>	Avineet Pannu

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**QUESTION CPUC-PGE-13**

Referring to WP\_9-PlantAdditions\_STL\_TO21\_RY2026, Tab 4, please provide lists of Project Names and PO numbers pertaining to installation of line monitoring technologies or inspections related to said technologies.

**ANSWER CPUC-PGE-13**

Tab 4 does not list any projects involving the installation or inspection of line monitoring technologies. These technologies have primarily been deployed and maintained under a dedicated order number with Applied Technology Solutions (ATS), as part of ongoing pilot and testing efforts, which are not included in the Plant Additions forecast for RY2026.

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<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_01-Q14
<b>Request Date:</b>	June 19, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 14, 2025
<b>PG&amp;E Respondent(s):</b>	PG&E

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-14**

Referring to WP\_9-PlantAdditions\_STL\_TO21\_RY2026, Tab 4, please provide lists of Project Names and PO numbers pertaining to Pacific Generation transaction.

**ANSWER CPUC-PGE-14**

PG&E is no longer pursuing the Pacific Generation transaction and is not currently forecasting projects pertaining to Pacific Generation.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_01-Q15
<b>Request Date:</b>	June 19, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	June 26, 2025
<b>PG&amp;E Respondent(s):</b>	Paula Conner , George Kataoka

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-15**

Referring to WP\_9-PlantAdditions\_STL\_TO21\_RY2026, Tab 4, please provide lists of Project Names and PO numbers pertaining to vegetation management or right-of-way expansion.

**ANSWER CPUC-PGE-15**

There are no planning orders pertaining to vegetation management or right-of-way expansion in WP\_9-PlantAdditions\_STL\_TO21\_RY2026, Tab 4.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q016
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 15, 2025
<b>PG&amp;E Respondent(s):</b>	Eunice Li/Susan Skillman/Scot Toback

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-016**

Referring to Attachment I, which lists projects partially removed from ratebase as part of the proposed Citizens Energy transaction:

- a. What is the estimate at completion of these projects?
- b. What is the total leasehold stake which Citizens would purchase?
- c. At what voltage do each of the projects operate?
- d. What is the total sum that would be collected via the high voltage transmission access charge?

**ANSWER CPUC-PGE-016**

a-d. See attachment *FERC-TO21\_AU\_CPUC-PGE\_02-Q16\_Atch01.xlsx*. For the response to subparts a, c, and d, PG&E used the May 2025 Transmission Project Review (TPR) project data spreadsheet. For the purposes of the Draft TO21 RY2026 Annual Update, the Citizens’ leasehold stake was estimated consistently at 49.9% of forecast project costs applicable to the WP\_9 Capital Expenditures Forecast (2024 CWIP + 2025 and 2026 forecast).

Please note that the final identification of projects subject to any definitive entitlements lease between PG&E and Citizens, and the share of the entitlement leased to Citizens for each such project, will only be established following all necessary regulatory approvals for the Development, Operating, and Coordination Agreement between PG&E and Citizens and the execution, including CPUC approval via Resolution, of any Entitlements Lease(s). Thus, the actual entitlements leased to Citizens by PG&E, if any, may differ from the initial costs of these projects removed from ratebase as part of PG&E’s rate model.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q017
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 22, 2025
<b>PG&amp;E Respondent(s):</b>	Jason Hong

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-017**

Referring to the Summary of the Draft Rate Year 2026 Annual Update, page 5, is it correct that 100% of PSP2 expenses are allocated to PG&E, or are 99% of the PSP2 expenses allocated using the 2024 Corporation A&G Allocation Rate of 99%?

**ANSWER CPUC-PGE-017**

100% of PSP2 expenses are first allocated to PG&E Corporation and then included in the A&G allocation from PG&E Corporation to PG&E Utility using the 2024 Corporation A&G Allocation Rate of 99%. PG&E is directly charged by PSP2 for its portion of the rent expense associated with the PSP2 office lease agreement based on the ratio of PG&E Utility employees to total employees at the PSP2 office, which was approximately 71% as of December 31, 2024.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q018
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 14, 2025
<b>PG&amp;E Respondent(s):</b>	Irene Liu

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-018**

Referring to the Summary of the Draft Rate Year 2026 Annual Update, pages 7-8, please explain the impact of Section III.F.1.i (e.g., the accounting changes from FERC Account 181 to 186; Account 428 to 431; and Account 427 to 431). If PG&E had not made these changes, what would the Retail TRR have been?

**ANSWER CPUC-PGE-018**

Referring to the Summary of the Draft Rate Year 2026 Annual Update, pages 7-8, PG&E made the following accounting changes: (1) reclassify Unamortized Short-Term Debt Expenses from FERC Account 181 to Account 186; (2) reclassify amortization of Short-Term Debt Expenses from FERC Account 428 to Account 431.

In the TO21 RY2025, Six Cities identified the above issue regarding the appropriate accounts for short-term debt expenses. They argue that Account 431 should be used for amortization and Account 186 for the unamortized portion. PG&E agreed to adopt this accounting change prospectively, starting with the 2024 FERC Form No. 1, and thus reflected it in the RY2026 true-up and Annual Update. PG&E maintains that our previous treatment was an exercise of judgment, not an Error (as that term is defined in the TO21 Protocols).

For reference, the tables below show the balances of Account 181 and 428 before and after the reclassification.

**FERC Account 181 – Unamortized Debt Expenses**

	<b>Account 181 (Before ST Debts Reclass)</b>	<b>ST Debts Reclassified</b>	<b>FERC Form 1 Account 181 (After Reclass)</b>
Dec-23	\$223,559,588	(\$24,115,247)	\$199,444,341
Jan-24	\$220,770,423	(\$23,473,372)	\$197,297,051

	<b>Account 181 (Before ST Debts Reclass)</b>	<b>ST Debts Reclassified</b>	<b>FERC Form 1 Account 181 (After Reclss)</b>
Feb-24	\$236,793,049	(\$22,574,087)	\$214,218,962
Mar-24	\$232,881,633	(\$21,675,060)	\$211,206,573
Apr-24	\$230,036,814	(\$20,774,505)	\$209,262,309
May-24	\$227,440,112	(\$19,938,633)	\$207,501,479
Jun-24	\$227,284,471	(\$21,080,551)	\$206,203,921
Jul-24	\$227,717,670	(\$23,148,872)	\$204,568,798
Aug-24	\$225,439,300	(\$22,442,401)	\$202,996,898
Sep-24	\$232,614,571	(\$23,675,185)	\$208,939,386
Oct-24	\$230,332,257	(\$22,942,796)	\$207,389,462
Nov-24	\$227,667,358	(\$22,229,738)	\$205,437,620
Dec-24	\$225,625,192	(\$21,570,312)	\$204,054,880

**FERC Account 428 – Amortization of Debt Discount and Expense**

	<b>Account 428 (Before ST Debts Reclass)</b>	<b>ST Debts Reclassified</b>	<b>FERC Form 1 Account 428 (After Reclss)</b>
Total	\$53,528,666	(\$10,264,861)	\$43,263,805

For issue (3) reclassify amortization of Deferred Assembly Bill (AB) 1054 and Rate Neutral Securitization Interest Expense from FERC Account 427 to Account 431. This issue was identified during the WDT4 Discovery process. PG&E agreed to reclassify these deferred costs from FERC account 427 to FERC account 431, beginning with the 2024 FERC Form No. 1. These deferred costs arose from the fixed recovery charge rate change in early 2023. PG&E lowered the rate for AB1054 and rate-neutral securitizations due to prior over-collection, leading to insufficient monthly revenues to cover accrued interest and bond expenses. PG&E recorded a regulatory asset for these shortfalls, anticipating future recovery, with any over-collection amortized to interest expense.

For reference, the tables below show the balances of Account 427 before and after the reclassification.

**FERC Account 427 – Interest on Long-Term Debt**

	<b>Account 427 (Before Reclss)</b>	<b>Securitization Interest Expense</b>	<b>FERC Form 1 Account 181 (After Reclss)</b>
Total	\$1,703,329,314	(\$25,483,881)	\$1,677,845,433

PG&E objects to calculating what the TRR “would have been” had it not made these changes as unduly burdensome.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q019
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 14, 2025
<b>PG&amp;E Respondent(s):</b>	Irene Liu

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-019**

Referring to Schedule 5-CostofCap-4, line 601, Account 181, and the description in the Summary of the Draft Rate Year 2026 Annual Update, page 11, please explain why PG&E believes it was correct to adjust the December 2023 unamortized debt expenses to remove such expenses related to short term debt.

**ANSWER CPUC-PGE-019**

On FERC Form 1, PG&E reported a balance of \$223,559,588 for Account 181, as of December 31, 2023, on Page 110-111, Line 69. This number differs from the \$199,444,341 reported for the same account on Schedule 5-CostofCap-4, Line 601, as of the same date. This difference is due to the reclassification of short-term debt expenses as detailed in the response to FERC-TO21\_AU\_CPUC-PGE\_02-Q018. PG&E considers this adjustment appropriate because the denominator component of the long-term debt cost is calculated on a 13-month average basis, spanning from December 2023 through December 2024.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q020
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 14, 2025
<b>PG&amp;E Respondent(s):</b>	Amara Hayashida/Eunice Li

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-020**

Referring to the Summary of the Draft Rate Year 2026 Annual Update, pages 8-9, please confirm that PG&E’s 2019 to 2023 true up models (Attachment C to G) reflect the extinguishment of ADIT related to the additional ROW Expansion Program projects.

**ANSWER CPUC-PGE-020**

Yes, Attachment C through G reflect the appropriate removal of ADIT related to the Electric Transmission ROW projects.

Please see Attachment 1, tab “1 Summary” which shows that Line 2 for “Post Order” now has zero values (i.e. zero ADIT), compared to PG&E’s prior filing related to the ROW costs which showed a deferred tax asset on that line for each year. This attachment was used to revise the various models’ Model Schedule 14-ADIT and related workpapers for 14-ADIT for the ET ROW program costs in the various true-up models.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q021
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 15, 2025
<b>PG&amp;E Respondent(s):</b>	Amara Hayashida/Eunice Li

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-021**

Referring to the Summary of the Draft Rate Year 2026 Annual Update, pages 8-9, please explain whether these same 2019-2023 true up models also reflect the extinguishment of ADIT related to the RY2025-identified ROW Expansion Program projects, and if so, whether this is the first time the ADIT has been extinguished.

**ANSWER CPUC-PGE-021**

PG&E interprets this question as referring to the additional \$19 million of Electric Transmission ROW project costs, that were identified after the original amount of approximately \$194 million was reflected in the true-up adjustments following the issuance of the Rate Year 2022 Order by FERC.

Yes, the additional \$19M, which were identified after the RY2025 filing are included in the RY2026 adjustment. See Attachment 1, tab 5A “Book Depr Vintage”, which shows the total book capital population of approximately \$213 million, which includes the additional \$19 million later identified. The revised tax calculations use the revised \$213 million amount.

Since the additional \$19 million of book capital costs were not included in the original true-up filings (filed December 2, 2024), the extinguishment of the related ADIT post-order is not applicable. However, the additional \$19 million is factored into Attachment 1, tab “1 Summary”, Line 1 for “Pre-Order” since the population of Electric Transmission ROW program capital costs changed.

Please see FERC-TO21\_AU\_CPUC-PGE\_02-Q21\_Atch01.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q022
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 22, 2025
<b>PG&amp;E Respondent(s):</b>	Mickey Pun

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-022**

Referring to Schedule 20 and the FERC Form 1, pp. 300-301, line 21, please explain the large decrease in Account 456, Other Electric Revenues from 2023 to 2024.

**ANSWER CPUC-PGE-022**

PG&E objects to this question because the information requested is not related to costs that will be recovered through the TRR. Subject to and without waiving the objection stated above, PG&E provides the following explanation for the change in FERC Account 456:

The large decrease from 2023 to 2024 in FERC Account 456, Other Electric Revenues, as shown on Schedule 20, line 21, is primarily due to natural accounts 4560099 – Other Electric Revenues (Schedule 20, line 602) and 4560095 - Other Electric Revenue - Calif Department of Water & Resources (DWR) (Schedule 20, line 615).

The decrease in 4560099 – Other Electric Revenues is primarily due to changes in Electric Distribution charges, thus there is no impact on TO customers. The amounts found in Schedule 20, columns 5 and 6, are calculated through detailed analysis of Electric Transmission costs, however, they have not changed significantly year over year.

The decrease in 4560095 - Other Electric Revenue - Calif Department of Water & Resources (DWR) is primarily due to DWR Wildfire Bonds that PG&E books. These costs are considered all Electric Distribution, thus there is no impact on TO customers.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q023
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 14, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-023**

Referring to the Summary of the Draft Rate Year 2026 Annual Update, PG&E describes a number of adjustments made to Transmission Plant balances. Please

- a. Provide a breakdown of each FERC Transmission plant account as of the EOY 2023 (as shown in the Final version of the RY2025 template on Schedule 7-PlantInService, line 112); and
- b. Identify each adjustment and cost(s) associated with that adjustment that results in the BOY amounts now shown in the Draft RY 2026 Schedule 7-PlantInService, line 100.

**ANSWER CPUC-PGE-023**

- a. For the December 2023 recorded Plant balances by FERC Plant subaccount (asset class), refer to Draft RY2026 Annual Update Formula Model, Schedule 7-PlantInService, Line 100. Note, however, for updated balances in response to this data request, refer to FERC-TO21\_AU\_CPUC-PGE\_02-Q023\_Atch01. These balances will be updated for the Final December Annual Update for RY2026.
- b. Refer to FERC-TO21\_AU\_CPUC-PGE\_02-Q023\_Atch01. In research for this data request, PG&E identified various small incorrect variances that will be addressed for the December Final Annual Update for RY2026. This will result in an increase to Network Transmission Plant by approximately \$1.6 million for December 31, 2023 compared to the June Draft version. The remaining differences are itemized and described in the attachment—these will remain unchanged from the Draft Rate Year 2026 Annual Update submission.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q024
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 14, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-024**

Referring to the Summary of the Draft Rate Year 2026 Annual Update, PG&E describes a number of adjustments made to Transmission Accumulated Depreciation balances. Please:

- a. Provide a breakdown of each FERC Transmission plant account as of the EOY 2023 (as shown in the Final version of the RY2025 template on Schedule 10AccDep, line 112); and
- b. Identify each adjustment and cost(s) associated with that adjustment that results in the BOY amounts now shown in the Draft RY 2026 Schedule 10-AccDep, line 100.

**ANSWER CPUC-PGE-024**

- a. For the December 2023 recorded Accumulated Depreciation balances by FERC Plant subaccount (asset class), refer to Draft RY2026 Annual Update Formula Model, Schedule 10-AccDep, Line 100. Note, however, for updated balances in response to this data request, refer to FERC-TO21\_AU\_CPUC-PGE\_02-Q024\_Atch01. These balances will be updated for the Final December Annual Update for RY2026.
- b. Refer to FERC-TO21\_AU\_CPUC-PGE\_02-Q024\_Atch01. In research for this data request, PG&E identified various small incorrect variances that will be addressed in the Final December Annual Update for RY2026. This will result in an decrease to Network Transmission Accumulated Depreciation of approximately \$(0.9) million for December 31, 2023 compared to the June Draft version. The remaining differences are itemized and described in the attachment—these will remain unchanged from the Draft Rate Year 2026 Annual Update submission.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q25
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 8, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-25**

WP\_11-Depreciation-1, Note 5, states:

The FERC issued its Final Decision (188 FERC ¶ 61,135) for PG&E's TO18 in August 2024. PG&E's TO19 depreciation rates were also contingent on TO18. PG&E recorded an accounting true-up for the effective rate periods for TO18 (03/2017-02/2018) and TO19 (03/2018-04/2019) in September 2024. This true-up was for a total of \$91.8 million of depreciation expense; \$40.8 million for TO18 and \$50.9 million for TO19. This \$91.8 million is excluded and not collected in TO21.

PG&E has credited this \$91.8 million from the total Transmission depreciation expense booked to Account 403 on FF1, page 336-337, line 7, in WP\_11.

Why was the \$91.8 million treated as additional expense in Account 403? Was the \$91.8 million an expense that customers bore, and now PG&E is returning to customers? If so, why was the amount added to depreciation expense? Please explain.

**ANSWER CPUC-PGE-25**

PG&E only updates its depreciation rates by FERC Plant subaccount (asset class) in its PowerPlan (fixed asset) subledger once the FERC approves the respective rates. Thus, between March 2017 through April 2019, the electric transmission asset class depreciation rates were still reflective of prior TO17 authorized rates in PG&E’s PowerPlan (fixed asset subledger). In August 2024, the FERC issued its Final Decision for TO18, which triggered PG&E to true up March 2017 through April 2019 using the TO18 and TO19 respective depreciation rates in its PowerPlan system. This true up consists of comparing the difference between the prior rates (i.e., TO17) compared to the authorized rates (i.e., TO18, TO19) using the same recorded Plant balances.

This accounting transaction does not reflect any returning or refunding of costs to customers. TO18 and TO19 were filed, adjudicated, and approved as stated rates that are not subject to true-up to actuals. The approved revenue requirements were based on forecasted costs, including forecasted depreciation expense. PG&E collects in rates for stated rates based on the approved forecasted revenue requirements. These accounting transactions in 2024 are only for accounting and reporting purposes.

**PACIFIC GAS AND ELECTRIC COMPANY**  
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**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q026
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 14, 2025
<b>PG&amp;E Respondent(s):</b>	Amara Hayashida

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-026**

WP\_14\_ADIT-1, states: “Note 1. Starting with RY 2024, this workpaper uses the prior year (PY) allocators so that the Beginning of Year ADIT (Schedule 14-ADIT, Line 105) ties to the End of Year ADIT from the prior year model (Schedule 14-ADIT, Line 104).” However, line 105 on Schedule 14-ADIT does not match the (\$1,611,369,049) amount indicated in the RY2025 Final files or the Settlement documents. Please explain and reconcile the two amounts.

**ANSWER CPUC-PGE-026**

WP\_14-ADIT, Tab 1, uses the revised Account 282 deferred taxes amount from Attachment C, “TO20 2023 True-Up.xlsx” to calculate the beginning of year ADIT since that is the latest model for recorded year 2023.

Attachment C “TO20 2023 True-Up.xlsx” includes the latest changes to Account 282 ADIT from the ET ROW adjustments on Model Schedule 14-ADIT, Line 300, Column 4. Please see below for a reconciliation of the difference.

BOY ADIT	(1,611,369,049)		(1,638,437,860)	<b><u>(27,068,811)</u></b>
	Source: Rate Year 2025 Attachment B, Model Schedule 14-ADIT, Line 104, Col 2		Source: WP_14-ADIT_TO21_RY2026, Tab 1, Line 100, Col 7	

Model Schedule 14 ADIT, Line 300, Col 4	(2,186,077,446)		(2,214,596,355)	
Rate Year 2025 Allocator	94.92%		94.92%	-
	<u>(2,074,922,280)</u>		<u>(2,101,991,091)</u>	<b><u>(27,068,811)</u></b>
				check to above

**PACIFIC GAS AND ELECTRIC COMPANY**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q027
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 16, 2025
<b>PG&amp;E Respondent(s):</b>	Jamie Dean/Scott Toback

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-027**

Referring to WP\_15-NUC-1 and NUC-2, please explain why, on NUC-1, Caltrain is reduced by 14% to calculate the total ending balance, while in NUC-2 this reduction is not made.

**ANSWER CPUC-PGE-027**

For the total ending balance in WP NUC-1, PG&E applied an allocation to account for a percentage of customer payments on distribution-related Caltrain work. As the vast majority of the principal Caltrain balance has been refunded as of the end of 2024, and all work that occurred in 2024 involved transmission facilities, that allocation was no longer applied in NUC-2.

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<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q028
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 16, 2025
<b>PG&amp;E Respondent(s):</b>	Scott Toback

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-028**

Referring to WP\_15-NUC-1 and NUC-2, please explain why the amount of Interest Refunded for 2024 was so much less than that for 2023.

**ANSWER CPUC-PGE-028**

There can be variability from year to year in the amount of interest refunded to customers for EGI Network Upgrade Projects. Specifically in 2023, we had substantial catch-up payments for several projects, including Q799 Wright Solar, Q577 Solar Star Quinto, Q877 California Flats Solar, and Q829 Panoche. These payments significantly impacted the overall costs for the year, leading to the notable difference from 2024.

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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q029
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 16, 2025
<b>PG&amp;E Respondent(s):</b>	Scott Toback

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**QUESTION CPUC-PGE-029**

Referring to WP\_15-NUC, tab “Dec 2024,”

- a. Please explain why the 13 Projects listed on Excel lines W118-W130 are not included in the total Network Remaining Balance used in WP\_15-NUC-2.
- b. What makes these deposits different from Network Upgrade deposits?
- c. Why should ratepayers not receive rate base credit for this money that PG&E has received?

**ANSWER CPUC-PGE-029**

- a. The 13 projects listed are not included in the total Network Remaining Balance because these orders are related to both CAISO controlled and non-CAISO Load Interconnection projects, and WP\_15-NUC specifically tracks Electric Generation Interconnection (EGI) Network Upgrades, Caltrain, and CHSR credits and reimbursements. The liability account allows PG&E to hold customer funds for these Load Interconnection projects, which are conditionally refundable based on the actual load materializing.
- b. See response to part a.
- c. These Load Interconnection projects involve both CAISO controlled and non-CAISO controlled components, and it is unclear at this point in time what amount is applicable to TO. Thus, PG&E does not include it as a ratebase credit in WP\_15-NUC 2.

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<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q030
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 14, 2025
<b>PG&amp;E Respondent(s):</b>	Nalini Webster

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-030**

Referring to Schedule 18-OandM and PG&E’s 2024 FERC Form 1 at pp. 320-323, please explain and provide comparisons for the following FERC Accounts between 2023 and 2024. Such comparison should include both year’s costs by sub-account:

Account 566 – Misc. Transmission Expenses; and

Account 571 – Maintenance of Overhead Lines.

**ANSWER CPUC-PGE-030**

PG&E provided an explanation for FERC Account 566 and 571 for 2023 and 2024 to stakeholders on July 2, 2025 in in compliance with Section 4.3.2 of PG&E’s twenty-first Transmission Owner (TO21) Formula Rate Protocols.

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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q031
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 8, 2025
<b>PG&amp;E Respondent(s):</b>	Nalini Webster

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**QUESTION CPUC-PGE-031**

Referring to WP\_18-OandM-2, please describe in detail and dollars the individual expenses being excluded:

Line 109: Adjustment to remove Shareholder Funded expenses.

Line 113: Adjustment to remove Right-of-Way Expansion expenses.

**ANSWER CPUC-PGE-031**

Line 109 removes expenses that are shareholder funded. *See Attachment FERC-TO21\_AU\_CPUC-PGE\_02-Q031\_Atch01* for the details and dollars.

Line 113, is the Right of Way Expenses amounts from 2019 through to 2023 recorded amounts that are being booked at expense. This amount was previously capitalized.

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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q032
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 16, 2025
<b>PG&amp;E Respondent(s):</b>	Eunice Li and Nalini Webster

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-032**

Referring to WP\_18-OandM-2, line 113, and the Summary of the Draft Rate Year 2026 Annual Update at page 8, please describe the adjustments related to the ROW Expansion Program, detailing when and how refunds for return and taxes and additional costs for expenses have been reflected over the past few annual updates, so that the removal of \$222 million in these costs from O&M expense is transparent. This description should also describe the impacts each year and state the location in the template where the additional gross plant removal and transmission expense described at Summary page 8 have been reflected.

**ANSWER CPUC-PGE-032**

The \$222 million referenced in the question is the total adjustment to recorded O&M in FERC Account 571 (Workpaper 18-1 line 124) in Draft TO21 RY2026. The adjustment amount related to ROW Expansion Program is \$220.86 million<sup>1</sup> (Workpaper 18-2, line 113), see attachment FERC-TO21\_AU\_CPUC-PGE\_02-Q32\_Atch01 for breakdown by year. The \$220.86 million represents the labor and non-labor costs, excluding AFUDC, spent for the ROW Expansion Program for capitalized asset (i.e. Plant or CWIP) as of December 2023. Of the \$220.86 million, \$202.28 million was included in Rate Year 2025 and \$18.58 million was included in Rate Year 2026. As shown in workpaper 18-2, lines 114, 115 and 116 the adjustments in the amount of \$1.726 million (difference between \$222 million referenced in the question and \$220.86 million adjustment for ROW) are for capital cost booked to account Account 571.

PG&E first implemented the refund resulting from the reclassification of ROW Expansion capitalized costs and recovery of these costs as O&M expenses in Rate Year 2025. Please refer to section IV of the TO21 RY2025 Transmittal Letter for description of how the adjustments were made in RY2025. Specifically, PG&E included recovery of allocated network transmission

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<sup>1</sup> Represents amount before allocation to network transmission.

O&M of \$192.7 million, the corresponding amount before allocation to network transmission is \$202.28 million.

PG&E explains below how the \$18.58 million (before allocation to network transmission) is reflected in RY2026.

2016-2018	2019	2020	2021	2022	2023	Total
\$9.66	\$2.51	3.69	(0.01)	2.59	0.14	\$18.58

Refer to Attachment H of the Draft Annual Update package, the 2016 to 2018 and also 4-month (30.97%) of 2019 costs are included in the Annual True-up Adjustment (ATA) calculation of Attachment H, tab TO19 ROW, Line 1. The 2019 to 2023 costs were included as adjustments in the TO20 updated models (Attachment C to G of the Draft Annual Update package), Schedule 18-O&M, Line 125, Column 6-8. The total ATA with interest is summarized in Attachment H, tab Summary. The total ATA is carried to Draft TO21 RY2026 Model, 4-ATA, Line 401.

As a result of the reclassification of ROW Expansion Program from capital to expense, PG&E recorded accounting entries in 2024 to reverse the capitalized costs, accumulated depreciation, AFUDC and record the cost incurred except for AFUDC as O&M expenses. The adjustment of \$220.86 million reduction is needed to offset against to recorded O&M because the O&M costs have been included in recovery through the TO20 models and included in rates in RY2025 and RY2026 through the revision to TO20 models with the incremental ATA included in TO21 RY2026 draft model.

Below table summarizes the location where the changes are made related to the ROW Expansion Program.

<b>Item</b>	<b>TO20 2019-2023 true up models (Attachment C to G of the Draft Annual Update Package)</b>
Plant related rate base and depreciation removal	7-PlantInService_RY26, 10-AccDep-RY26 and 11-Depreciation-RY26
Tax	14-ADIT_RY26, line 300, column 4.
O&M	18-OandM, line 125, column 6 and 7.
Labor and Plant Allocators - downstream impact to allocators as a result of change in plant and O&M	24-Allocators, line 103, 107, 115 and 118.
Revenue Credit – changes due to change in allocators above	20-RevenueCredits, line 602, 607 and 612.

Please refer to tab 3-True-upTRR\_RY26, column K and beyond in the TO20 2019-2023 true up models for the quantification of the impact by adjustments.

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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q033
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 18, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-033**

Referring to WP\_19-AandG-9, PG&E lists Sites Fire external legal fees in Account 923 of \$53,369, and references WP\_19-AandG 1, line 427. However, WP\_19-AandG 1, line 428 appears to indicate that PG&E added back \$16,144 to “Correct 2024 Sites Fire Ext Legal Fees FF1 Elec and FF2 Gas split of costs.” Please confirm that WP\_19-AandG-9, line 200 and Schedule 30-WFSelfInsurance line 201 should reflect this correction.

**ANSWER CPUC-PGE-033**

The \$53,369 in 2024 Sites fire external legal fees were recorded as common and allocated to FERC Forms 1 and 2 as follows:

$$\text{Total } \$53,369 = \text{FERC Form 1-Electric } \$37,225 + \text{FERC Form 2-Gas } \$16,144$$

The 2024 Sites fire is an electric event, and the external legal fees should be recorded as all electric, not common. The \$16,144 adjustment reclassifies the FERC Form 2 allocated portion of Sites fire legal fees to the FERC Form 1-Electric. The \$53,369 amount shown on WP\_19-AandG-9 is correct.

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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q034
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 14, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-034**

Referring to WP\_19-AandG-1, please describe in detail, and account for all adjustments made that are associated with the Rate Neutral Regulatory Asset under SB901.

**ANSWER CPUC-PGE-034**

In the Table below, PG&E provides the FERC account 925 adjustments associated with SB901 Rate Neutral securitization:

<b>WP_19-AandG-1 Reference</b>	<b>FERC Account</b>	<b>Adjustment Amount</b>	<b>Adjustment Description</b>
Line 614	925	(\$44,133,400)	Amounts recognized for the Rate Neutral Regulatory Asset under SB901. The entry is recorded as:  Debit 925 Inj & Dam  Credit 182 Reg Asset  This entry amortizes the Regulatory Asset over the life of the bonds.
Line 615	925	\$383,421,866	Amounts recognized for the Rate Neutral Regulatory Liability under SB901. The entry is recorded as:  Dr 254 Reg Liab  Cr 925 Inj & Dam

WP_19-AandG-1 Reference	FERC Account	Adjustment Amount	Adjustment Description
			This entry amortizes the Regulatory Liability over the life of the bonds.
Line 617	925	(\$10,411,193)	<p>Amounts representing net investment returns on the deferred \$650M Customer Credit Trust (CCT) Shareholder Contribution. The entry is recorded as:</p> <p>Dr 925 Inj &amp; Dam</p> <p style="padding-left: 40px;">Cr 182 Reg Asset</p> <p>PG&amp;E requested the CPUC extend the 2nd \$1B CCT Shareholder Contribution date from 3/2024 to 3/2025. The CPUC approved PG&amp;E's request, with modifications, and required a \$350M CCT Contribution on 3/2024 with the remaining \$650M CCT Contribution, plus net investment returns, to be made in 3/2025.</p>
Line 616	925	(\$33,308,553)	<p>Annual Wildfire Fund contribution amortization of tax benefits owed to customers associated with the Rate Neutral Securitization under SB901. The entry is recorded as:</p> <p>Dr 925 Inj &amp; Dam</p> <p style="padding-left: 40px;">Cr 254 Reg Liab</p> <p>In addition to the two \$1B CCT Shareholder Contributions, PG&amp;E makes periodic contributions to the CCT as the previously recognized Shareholder Tax Benefits from the 2017 wildfire claims costs are realized.</p>

Transmission Owner customers are not charged for SB901 Rate Neutral securitization. The net of the FERC Form 1-Electric recorded amounts and the offsetting WP\_19-AandG-1 removal adjustments shown in the Table above is zero.

PG&E will update the adjustment descriptions for the above lines on WP\_19-AandG-1 in the Rate Year 2026 Annual Update in December.

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<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q035
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 18, 2025
<b>PG&amp;E Respondent(s):</b>	Eunice Li/Ivana Tamburrino

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-035**

Referring to WP\_19-AandG-1, line 429, please explain where the \$181,188 in Self-Insurance Operating Expenses is included in WP\_30-WFSelfInsurance.

**ANSWER CPUC-PGE-035**

The \$181,188 in Self-Insurance Operating Expenses is embedded in the totals shown in Column 4 of WP\_30-WFSelfInsurance, Tab 1, Lines 200 through 211.

**PACIFIC GAS AND ELECTRIC COMPANY**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q036
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 18, 2025
<b>PG&amp;E Respondent(s):</b>	Eunice Li/Ivana Tamburrino

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**QUESTION CPUC-PGE-036**

Referring to WP\_19-AandG-1, line 913, please explain where the \$164,349 in Self-Insurance Operating Expenses is included in WP\_30-WFSelfInsurance.

**ANSWER CPUC-PGE-036**

The \$164,349 in Self-Insurance Operating Expenses is embedded in the totals shown in Column 4 of WP\_30-WFSelfInsurance, Tab 1, Lines 200 through 211.

**PACIFIC GAS AND ELECTRIC COMPANY**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q037
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 14, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

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**QUESTION CPUC-PGE-037**

Referring to WP\_19-AandG-1, lines 612 and 615, please explain why it appears PG&E has included the \$383M recovery of the Rate Neutral Regulatory Liability in both lines, once as an offset in line 612, and again separately on lines 615.

**ANSWER CPUC-PGE-037**

The amounts on WP\_19-AandG-1, Lines 612 and 615 are not duplicate adjustments.

1. WP\_19-AandG-1 Line 612

The net (\$57.9M) third-party claims adjustment is the sum of two removal adjustments:

- a. (\$382.9) million amortization of the AB 1054 Wildfire Fund Asset, and
- b. \$325 million Dixie Fire claims costs PG&E expects to recover from the AB 1054 Wildfire Fund.

2. WP\_19-AandG-1 Line 615

The \$383.4M adjustment is to remove the amortization of Net Operating Loss amounts associated with Rate Neutral Securitization under SB901. Please refer to PG&E’s response to FERC-TO21\_AU\_CPUC-PGE\_02-Q34 for more information about this adjustment.

**PACIFIC GAS AND ELECTRIC COMPANY  
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FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q038
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 14, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

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**QUESTION CPUC-PGE-038**

Referring to WP\_19-AandG-1, please indicate on which line each amount contained in the following workpapers is listed and explain any variances:

- WP\_19-AandG-2;
- WP\_19-AandG-3; and
- WP\_19-AandG-4.

**ANSWER CPUC-PGE-038**

Please refer to FERC-TO21\_AU\_CPUC-PGE\_02-Q38\_Atch01 for the WP\_19-AandG Tab cross-references.

**PACIFIC GAS AND ELECTRIC COMPANY**  
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<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q39
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 14, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-39**

Referring to WP\_19-AandG-4, A&G Adjustment for Employee Deferred Compensation Gains & Losses, please explain the difference between the \$3,537,660 listed and line 434 of WP\_19AandG-1.

**ANSWER CPUC-PGE-39**

The FERC Form 1-Electric (\$4,077,550) removal adjustment of employee deferred compensation gains/losses on WP\_19-AandG-1 Line 434 is correct. The total on Lines 101 and 103 of WP\_19-AandG-4 should reflect the same amount of \$4,077,550, instead of \$3,537,660. The error on WP\_19-AandG-4 is due to the Corporation column showing \$413,461 instead of the correct amount of \$953,351. PG&E will correct this error on WP\_19-AandG-4 Lines 101 and 103 in the Rate Year 2026 Annual Update submitted in December. Note, this is a WP-19-AandG-4 presentation error, only, and not a TRR error.

**PACIFIC GAS AND ELECTRIC COMPANY**  
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**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q40
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 14, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-40**

Referring to WP\_19-AandG-6, lines 201-204, please provide the source(s) of this ratios in Excel format and describe how these ratios are calculated.

**ANSWER CPUC-PGE-40**

PG&E interprets this question to ask about WP\_19-AandG-7, lines 201-204, instead of WP\_19-AandG-6. Please refer to the FERC-TO21\_AU\_CPUC-PGE\_02-Q40\_Atch01 for the source of the ratios in an Excel file.

On WP\_19-AandG-7, lines 201-204, the ratios in Column B represent the percentages of 2024 recorded STIP by functional area. Each functional area percentage is allocated to the STIP metrics by multiplying the functional area percentage by each STIP metric weighting, all of which total 100%. The resulting functional area weighted STIP metric within Columns E through N are then multiplied by the sum of 2024 recorded adjusted STIP for non-officers and non-SEC 3b-7 officers.

**PACIFIC GAS AND ELECTRIC COMPANY**  
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**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q41
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 14, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino/Nalini Webster

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-41**

Referring to WP\_19-AandG-1, line 626, which notes a reclassification of the Grizzly Tap Line Repair costs, transferring costs from Accounts 920 and 571. Please indicate where the transfer of \$258,707 from Account 571 is included in WP\_18-OandM-2.

**ANSWER CPUC-PGE-41**

In 2024, a Grizzly Tap Line Repair Third Party Claims related \$258 thousand credit was recorded to FERC Account 571 that should have been recorded to FERC Account 925. There is currently no WP\_18-OandM-2 reference because the reclassification adjustment was only made to FERC account 925 and not to FERC Account 571. This reclassification adjustment will be made to FERC account 571 and included on WP\_18-OandM-2 in the Rate Year 2026 Annual Update submitted in December.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q42
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 8, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-42**

Referring to Schedule 24-Allocators, and PG&E’s FERC Form 1 at pp. 300-301, please:

- a. Explain why PG&E’s Total Gross Plant in Service of \$122.6 billion (at line 115) is less than that shown in the FF1 at line 8 (\$126.3 billion), while Electric Gross plant on Schedule 24, line 118 of \$92.3 billion is more than that shown on the FF1 at line 8 (\$88.2 billion);
- b. Explain why the FERC Form 1 amounts differ from those shown in WP\_7-PlantInService.

**ANSWER CPUC-PGE-42**

Note, PG&E initially had difficulty identifying the FERC Form 1 references as stated in this data request. It appears that the referenced FERC Form 1 pages are 200-201 instead of 300-301, thus, PG&E presumes these pages were the intended pages.

- a. PG&E’s Total Gross Plant in Service is less than the FERC Form 1 amount due to amounts that are not included in utility rate base, including property under capital leases and other leases, certain partnership agreements, and asset retirement obligations. The primary reason why Electric Gross plant is more than that shown on the FERC Form 1 is that Schedule 24, line 118 includes allocated Common, General, & Intangible (CGI) plant whereas the referenced FERC Form 1 value does not include allocated CGI plant (i.e., it is functional plant only). Additionally, a portion of the non-utility plant explained for Total Gross Plant above are also excluded for electric only plant.
- b. The amounts in WP\_7-PlantInService support Schedule 24-Allocators and thus, are the same source of information. In particular, refer to the column titled “Reference” (Excel column D in Schedule 24) for workpaper references to WP\_7-PlantInService—the references for lines 115 and 118 show “WP\_7-PlantInService 5, L. 149, Col 10” and “WP\_7-PlantInService 5, L. 149, Col 8”, respectively. These are the same values. The differences compared to the referenced FERC Form 1, thus, are explained in subpart (a)

above. Please also refer to WP\_7-PlantinService, tabs 1 and 2 for reconciliations to FERC Forms 1 and 2 for electric transmission and CGI Plant, respectively.

**PACIFIC GAS AND ELECTRIC COMPANY  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q43
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 14, 2025
<b>PG&amp;E Respondent(s):</b>	Eileen Liu/Nalini Webster

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-43**

Referring to Schedule 24-Allocators, line 111, which states that PG&E’s Network Transmission Wages & Salaries equal \$202,765,049, please reconcile with the FERC Form 1 amount of Total Transmission Wages & Salaries of \$164,970,309 on pp. 354-355, line 56.

**ANSWER CPUC-PGE-43**

The \$164,970,309 shown in FF1 pp. 354-355, line 56 represents the total Gas Transmission salaries and wages. The total Electric Transmission salaries and wages amount of \$216,757,021 is shown in FF1 pp. 354-355, line 56, which reconciles with the pre-adjusted salaries and wages amount in 18-Oand M, line 100, col 3. The \$202,765,049 in 18-Oand M, line 100, col 13 represents the Network Transmission Labor cost for O&M, after taking into account (\$3.7M) of adjustments, multiplied by Network Transmission allocation factor of 95.15%.

**PACIFIC GAS AND ELECTRIC COMPANY**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q44
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 15, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-44**

Referring to Schedule 24-Allocators, line 138, please reconcile the Total Electric Accumulated Depreciation of \$38,599,796,384 with the \$ 37,071,113,000 amount in the FERC Form 1 at p. 218, line 29.

**ANSWER CPUC-PGE-44**

A reconciliation to the exact dollar would require substantial time to prepare for PG&E. PG&E offers the following high level reconciliation below at a higher level of precision and can make itself available to discuss further.

The difference between \$38,599,796,384 with the \$ 37,071,113,000 is \$1,528,683,384 (or, \$1.53 billion). This \$1.53 billion variance is detailed below.

- \$2.13 billion is due to allocated Common, General, & Intangible (CGI) Plant to electric functional areas, which is included in Schedule 24 but not included in the FERC Form 1 at page 219, line 29;
- \$(0.77) billion is from asset retirement obligations, which are not included in utility rate base;
- \$0.19 billion is from Amortization of Other Utility Plant and treasury grants for generation, which are included in utility rate base;
- \$(0.03) billion is from decommissioning reserves and other adjustments, which are not included in utility rate base.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q45
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 15, 2025
<b>PG&amp;E Respondent(s):</b>	Mickey Pun

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-45**

Referring to Schedule 25-RFandUFactors, line 300, the Uncollectible Factor is listed as 0.5696%, yet WP\_25-RFandUFactors-3, line 110 says 0.118542%. Please explain.

**ANSWER CPUC-PGE-45**

WP\_25-RFandUFactors-3 is not correct, however, Schedule 25-RYandUFactors, line 300, reflects the correct information available at the time of preparing the draft. PG&E will provide a correction to WP\_25-RFandUFactors-3, in the list of corrections with the revised draft on November 1, 2025.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q46
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 15, 2025
<b>PG&amp;E Respondent(s):</b>	Mickey Pun

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-46**

Referring to WP\_25-RFandUFactors-3:

- a. Please explain why PG&E has adjusted the Net Write-Off for 2019 from \$37.6 million in RY2025 to \$18.7 billion;
- b. Please explain how this adjustment impacts the Uncollectible Factor;
- c. Please explain why ratepayers should bear a burden caused by PG&E’s bankruptcy and factors such as PG&E’s negligence in causing wildfires.

**ANSWER CPUC-PGE-46**

WP\_25-RFandUFactors-3 is not correct, however, TO21 RY2026 Model does reflect the correct Uncollectible Factor at the time of the June Draft posting. Below is a screenshot of the correct Uncollectible Factor that ties back to the Model. PG&E will note this correction and other updates in the November 1<sup>st</sup> revised draft.

Pacific Gas and Electric Company					
TO21 Tariff Rate Year 2026					
Uncollectible Factor					
WP_25-RFandUFactors 3					
Derivation of the Uncollectible Factor					
Using the Ten Year Rolling Average Method					
Uncollectible Factor Calculation					
Line	Year	Col 1 Revenue	Col 2 Net Write-off	Col 3 = Col 2/Col 1 Factor	Line
100	2024	\$27,248,089,869	\$345,311,658	0.012673	100
101	2023	\$21,307,027,415	\$349,960,768	0.016425	101
102	2022	\$20,995,058,713	\$153,842,516	0.007328	102
103	2021	\$19,105,284,228	\$112,709,114	0.005899	103
104	2020	\$17,669,030,952	\$35,457,407	0.002007	104
105	2019	\$16,489,221,274	\$37,698,533	0.002284	105
106	2018	\$16,560,949,827	\$42,396,642	0.002560	106
107	2017	\$17,715,836,118	\$42,563,022	0.002403	107
108	2016	\$16,866,196,864	\$42,205,795	0.002502	108
109	2015	\$16,073,290,648	\$46,295,925	0.002880	109
110	Average Uncollectible Factor (Average Lines 100 to 109)			0.005696	110

**PACIFIC GAS AND ELECTRIC COMPANY**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q47
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 18, 2025
<b>PG&amp;E Respondent(s):</b>	Eunice Li

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-47**

Referring to WP\_30-WFSelfInsurance-3, line 102, what was the \$12,278,122 fee expensed, incurred in March 2024?

**ANSWER CPUC-PGE-47**

The breakdown of \$12,278,122 on WP\_30-WFSelfInsurance-3, line 102 is follows:

Non-admitted insurance tax for 2023 through March 2024 contribution	\$15,781,957.42
Tax benefit on net investment income	(\$3,545,766.66)
Operating expenses	\$41,931.45
Total	\$12,278,122.21

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q48
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 15, 2025
<b>PG&amp;E Respondent(s):</b>	Eunice Li

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-48**

Referring to Attachment H, please explain whether the incremental true-up is included in the draft formula rate template as provided. If the answer is no, please explain how the incremental true-up will be addressed in the final December template.

**ANSWER CPUC-PGE-48**

The incremental true-up on Attachment H, tab Summary, line 106 is included in the draft formula template, tab 4-ATA, line 401.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q49
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 15, 2025
<b>PG&amp;E Respondent(s):</b>	Eunice Li

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-49**

Referring to Attachment H and the incremental annual true-up adjustments, is it correct to state that the majority of prior adjustments were reflected in RY2025 using the TO21 formula or were they reflected using the TO20 formula? If neither, please explain when the prior adjustments were made.

**ANSWER CPUC-PGE-49**

The incremental true up adjustments for Prior Year 2019 to 2023 is calculated using TO20 models (Line 100 to Line 104, tab Summary, Attachment H). The incremental true up adjustments for ROW for costs incurred from 2016 to 2019 (Line 105, tab Summary, Attachment H) is shown in Attachment H. The total incremental true up adjustments (Line 106, tab Summary, Attachment H) is included in TO21 RY2026 model, tab 4-ATA, line 401. Note that Rate Year 2019 is a partial year under TO20 Formula Rate.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q50
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 16, 2025
<b>PG&amp;E Respondent(s):</b>	Eunice Li

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-50**

Referring to Attachments G and H, Attachment G (2019 True-Up) indicates an adjustment between the RY2025 and RY2026 True-Up of (\$184,345) on 3-True-up TRR Corrected (RY2026) at cell J110. Attachment H indicates the 2019 beginning refund without interest as (\$127,262) on tab (2019), cell D7. Please explain the discrepancy.

**ANSWER CPUC-PGE-50**

The (\$184,345) on 3-True-up TRR Corrected (RY2026) represents the annual amount. TO20 was effective beginning May 2019. The (\$127,262) represents the amount for the 8 months in effect in 2019 at 69.03% (Tab 4-ATA Corrected (RY26), cells D112-D119) of the annual amount.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q51
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 15, 2025
<b>PG&amp;E Respondent(s):</b>	Eunice Li

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**QUESTION CPUC-PGE-51**

Please provide a listing of each correction made during TO20 and indicates the file (by date filed at FERC) in which the refund / charge was included and returned or recovered from ratepayers.

**ANSWER CPUC-PGE-51**

PG&E objects to this request as burdensome and beyond the scope of the Rate Year 2026 Annual Update. Information concerning corrections made in previous Annual Updates related to PG&E’s previous Formula Rate is not relevant to the issues in this Annual Update.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_02-Q52
<b>Request Date:</b>	July 2, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	July 16, 2025
<b>PG&amp;E Respondent(s):</b>	Eunice Li

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model).

**QUESTION CPUC-PGE-52**

Were the transmission rates in effect during 2025 based upon the December 2, 2024 filing at FERC, which included a (\$340) million Annual True-Up credit? If not, please explain, list the date in which the rates in effect during 2025 were filed with FERC, and provide the template associated with the current rates for 2025.

**ANSWER CPUC-PGE-52**

Yes, that is correct.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q53
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 7, 2025
<b>PG&amp;E Respondent(s):</b>	Bill Wang, David Moua, George Kataoka

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**QUESTION CPUC-PGE-53**

PO 5813138 -- Caribou Gen 230kV SPS #1 Retirement

Workpaper 9, Tab 4, shows 2025 and 2026 plant additions of \$161,888 and \$1,748, respectively. Please describe the work performed under this PO, and explain the inclusion of costs associated with the “Retirement” in plant additions.

**ANSWER CPUC-PGE-53**

The scope of this project is to remove the 230kV Special Protection Scheme (SPS) #1 at Caribou Powerhouse. The Caribou-Palermo 115kV line was permanently de-energized by PG&E in 2019. Since SPS #1 was designed to prevent overloads on the Caribou – Palermo 115kV line and is monitoring the conductor temperature on this line, this scheme will no longer operate with the line de-energized and is no longer needed.

The 2025 and 2026 spend will be for creating requirements, team meetings, and construction to remove the SPS #1 scheme. After construction, the substation drawings will need to be updated.

There will not be any new installation of equipment. The forecasted capital expenditures will primarily be for removal costs. Accordingly, PG&E will update this Planning Order to be for 100% removal costs in the December Annual Update (WP\_9-PlantAdditions, Tab 2) for RY2026.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q54
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 18, 2025
<b>PG&amp;E Respondent(s):</b>	Sena Minshew

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**QUESTION CPUC-PGE-54**

PO 5810075 -- Line Fuses: Remove Wood Pole at Arbuckle

Workpaper 9, Tab 4, shows 2025 plant additions of \$22,120. Please describe the work performed under this PO, and explain the inclusion of costs associated with a pole removal in plant additions.

**ANSWER CPUC-PGE-54**

There were three 60kV line fuses on wood poles in Arbuckle Substation. It was called out in the Dunnigan Substation Bank Replacement project protection requirements that those three 60kV line fuses would need to be removed from the Cortina #1 line once the Dunnigan Substation 30MVA Bank #1 went operative as they were no longer adequate for protection on the new bank with its increased rating. If not removed, the fuses may trip on load anytime Dunnigan Bank #1 went above the rating. The conductor was relocated back to the Cortina #1 pole line. To complete the relocation, a transmission pole was replaced on the Cortina #1 line.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q55
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 5, 2025
<b>PG&amp;E Respondent(s):</b>	Jean-Paul Wallis

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**QUESTION CPUC-PGE-55**

PO 5774870 -- GREATER BAY ER STORAGE FAC SF

Workpaper 9, Tab 4 indicates an “Operative Date of “May-21” and 2025 plant additions of \$373,826 for this PO. Please describe the work performed under this PO, and explain the need for that work four years after the PO was placed in service.

**ANSWER CPUC-PGE-55**

Work performed on this PO includes development of the emergency earthquake restoration warehouse and materials in San Francisco

2025 Expenditures: The work planned for 2025 is to refresh the design documents of the emergency restoration plan. This work was planned to be completed under the project since the conditions along the restoration alignment have changed significantly since the original design.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q56
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 7, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka, Heather Torres, Nikki-Rose Apura, Rick Petree

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-56**

PO 5554309 – GENERIC PO1

Workpaper 9, Tab 4 shows the above-noted PO, with plant additions of \$48,964 and \$1,507 in 2025 and 2026 respectively. Please provide a description of the work performed under this PO, including why it is capitalized rather than expensed.

**ANSWER CPUC-PGE-56**

This PO is for an Emergency replacement of a UMI GPS Arbiter Clock at Halsey PH that had failed in-service. This project is considered capital because it replaces failed equipment that is capitalized.

The forecast plant additions of \$48,964 and \$1,507 in 2025 and 2026 respectively will be for construction and testing of the new SEL GPS Clock and antenna replacing the Arbiter Clock and as-built drawings in 2025 and project close-out in 2026.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q57
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 7, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka, Michelle Sakamoto, Nikki-Rose Apura

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-57**

PO 5543106 – Order Detail Planning 2020-2026

Workpaper 9, Tab 4 shows the above-noted PO, with 2025 plant additions of \$120,874. Please provide a description of the work performed under this PO since 2020, and explain why it is capitalized rather than expensed.

**ANSWER CPUC-PGE-57**

2025 charges on PO 5543106 are related to insulator replacement work on the Cresta-Rio Oso 230 kV Line. The work was errantly posted to PO 5543106 but will be corrected to PO 5517288.

PG&E capitalizes insulators in line with PG&E’s capital retirement unit within Account 356 - Overhead conductors and devices.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q58
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 5, 2025
<b>PG&amp;E Respondent(s):</b>	Bhavana Jalote, Nick Medina

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**QUESTION CPUC-PGE-58**

PO 5790246 -- WILLOW PASS: 115KV RING BUS

Workpaper 9, Tab 4 shows the above-noted PO, with June 2026 plant additions of \$16,690,221. Please describe the work performed under this PO and provide all advanced authorizations and business cases for this PO.

**ANSWER CPUC-PGE-58**

Please refer to FERC-TO21\_AU\_CPUC-PGE\_03-Q58\_Atch01.zip file for the approval documents for PO 5790246 and description of the work.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q59
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 5, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka

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**QUESTION CPUC-PGE-59**

Questions 59 through 68 refer to PO 5779290 -- VACA DIXON: Install 230 KV Smart Wires, with an “Operative Date” of “Nov-26” and 2026 plant additions of \$8,624,317, as shown in Workpaper 9, Tab 4.

For PO 5779290 -- VACA DIXON: Install 230 KV Smart Wires, with an “Operative Date” of “Nov-26” and 2026 plant additions of \$8,624,317, as shown in Workpaper 9, Tab 4, the May 2025 TPR Project Spreadsheet indicates this PO had an “Original In-Service Date” of “2019-10-01.” Its “Current Projected or Actual In-Service Date” is “2026-11-18” with the “Reason for Change in In-Service Date” shown as “Prioritization.” For each year since project inception, please provide an annual cost breakdown by material, contract, labor, AFUDC, and other overheads from project inception to date.

**ANSWER CPUC-PGE-59**

Please refer to FERC-TO21\_AU\_CPUC-PGE\_03-Q59\_Atch01. Please note this attachment includes incurred capital expenditures for other projects with the same question in CPUC-PGE-03.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q60
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 21, 2025
<b>PG&amp;E Respondent(s):</b>	Hanna Reyhany Isfahany

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-60**

Questions 59 through 68 refer to PO 5779290 -- VACA DIXON: Install 230 KV Smart Wires, with an “Operative Date” of “Nov-26” and 2026 plant additions of \$8,624,317, as shown in Workpaper 9, Tab 4.

For PO 5779290 -- VACA DIXON: Install 230 KV Smart Wires, with an “Operative Date” of “Nov-26” and 2026 plant additions of \$8,624,317, as shown in Workpaper 9, Tab 4, please provide the project milestones achieved in each year of the project since its inception.

**ANSWER CPUC-PGE-60**

Advanced Authorization Approval: 12/24/17

Project Kickoff: 4/9/18

Engineering Start: 4/10/18

Advanced Re-Authorization Approval: 5/1/18

Walkdown: 11/27/18

SAP On Hold: 1/29/21

		Total Value												
		Amount												
Fiscal Year		Overall Result	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
5779200	WACA DCOOH Install 230 KV Smart Wire	[+] Order Financial Cost	2,948,619				1,519,261	646,179	312,161	1,899				
		[+] Order Costs Credits & Credits	2,948,619				1,519,261	646,179	312,161	1,899			77,000	111,290
		[+] Activity Type Total	157,853				89,887	70,781	26,330				418	1,838
		[+] Material Total	1,519,159				1,429,374	174,488						
		[+] Contract Total	280,322				117,000	111,775	21,340	1,899			10,206	2,178
		[+] Order Other Costs	691,005				111,741	144,749	269,851				88,508	186,477
		[+] Other Cost Elements	-1,912				-407	-1,840						
		[+] Employee Related	426				426							
		[+] Order Overheads	992,569				716,103	343,341	279,481				88,508	188,477
		[+] Contractual A&I	53,195				21,761	20,121	3,720				67	489
		[+] Labor Overheads	144,889				89,039	84,899	31,808				608	2,140
		[+] Other Overhead	276,832				218,502	45,187	34,522				177	1,001
		[+] AFUDC Costs	590,653				31,458	116,444	204,060				82,826	182,852

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q61
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 21, 2025
<b>PG&amp;E Respondent(s):</b>	Hanna Reyhany Isfahany

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**QUESTION CPUC-PGE-61**

Questions 59 through 68 refer to PO 5779290 -- VACA DIXON: Install 230 KV Smart Wires, with an “Operative Date” of “Nov-26” and 2026 plant additions of \$8,624,317, as shown in Workpaper 9, Tab 4.

For PO 5779290 -- VACA DIXON: Install 230 KV Smart Wires, with an “Operative Date” of “Nov-26” and 2026 plant additions of \$8,624,317, as shown in Workpaper 9, Tab 4, please quantify the project percentage of completion that occurred by year over the life of the project.

**ANSWER CPUC-PGE-61**

<b>Year</b>	<b>% Completion</b>
2018	10%
2019	3%
2020	2%
2021	0%
2022	0%
2023	0%
2024	0%
2025	1%

<b>Year</b>	<b>% Completion</b>
2026	23%
2027*	59%
2028	2%

The current operative date for PO 5779290 is 11/17/27. This date is subject to change.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q62
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 18, 2025
<b>PG&amp;E Respondent(s):</b>	Hanna Reyhany Isfahany, Justin Cain, Nick Medina

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-62**

Questions 59 through 68 refer to PO 5779290 -- VACA DIXON: Install 230 KV Smart Wires, with an “Operative Date” of “Nov-26” and 2026 plant additions of \$8,624,317, as shown in Workpaper 9, Tab 4.

For PO 5779290 -- VACA DIXON: Install 230 KV Smart Wires, with an “Operative Date” of “Nov-26” and 2026 plant additions of \$8,624,317, as shown in Workpaper 9, Tab 4, please explain whether this PO was placed on hold at any time since its creation. If it was, for each hold, please provide the date and reason(s) the hold was placed. If this PO was not placed on hold, please explain why.

**ANSWER CPUC-PGE-62**

This PO was placed in SAP deferred status on 1/29/2021 and then On Hold via the Automated AFUDC Stoppage process in July 2024.

Please refer to FERC-TO21\_AU\_CPUC-PGE\_03-Q64 for the reasons why this project was placed On Hold.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q63
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 22, 2025
<b>PG&amp;E Respondent(s):</b>	Justin Cain

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-63**

For PO 5779290 -- VACA DIXON: Install 230 KV Smart Wires, with an “Operative Date” of “Nov-26” and 2026 plant additions of \$8,624,317, as shown in Workpaper 9, Tab 4, please describe the capital expenditures on this project prior to 2023, and explain how they contribute to the project being placed in service in 2026.

**ANSWER CPUC-PGE-63**

Please refer to FERC-TO21\_AU\_CPUC-PGE\_03-Q63-Atch01 for a description of the capital expenditures on this project prior to 2023. Please refer to FERC-TO21\_AU\_CPUC-PGE\_03-Q65\_Atch01CONF for a breakdown of the \$1.28M under “Materials Not Otherwise Classified”. This is for a PO with Smart Wires for 25% deposit of the total equipment cost. However, this cost is not for material but rather engineering.

These costs were to execute a non-binding PO with Smart Wire and to start project scoping activities, engineering design, permitting, and long lead materials deposit. These are necessary costs needed for the project to be placed in service in November 2027. Further scoping activities will finalize the substation location(s) and number of units required to address potential new line overloads.

**ATTACHMENTS**

FERC-TO21\_AU\_CPUC-PGE\_03-Q63\_Atch01.xlsx

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q64
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 18, 2025
<b>PG&amp;E Respondent(s):</b>	Nick Medina

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-64**

Questions 59 through 68 refer to PO 5779290 -- VACA DIXON: Install 230 KV Smart Wires, with an “Operative Date” of “Nov-26” and 2026 plant additions of \$8,624,317, as shown in Workpaper 9, Tab 4.

Please explain why the project was delayed from its original in-service date, including a narrative description of what the term “prioritization” means with respect to this project.

**ANSWER CPUC-PGE-64**

In general, PG&E performs annual work planning activities to establish budgets and work plans across the company. In the work planning process project plans and timelines are updated to the latest forecasts from project managers. Additionally, work may be subject to reprioritization as discussed below

This project was reprioritized so that PG&E could pursue other higher risk impacting work such as wildfire mitigations and other transmission capacity projects that address nearer-term needs and has been rescheduled to later years where PG&E’s portfolio will allow for the cost of the project.

Data Field 52 Reason for Change in In-Service Date initially included “Prioritization” as the reason for delay. The original scope did not include additional upgrades at Vaca-Dixon substation that were needed nor was the location to install SmartValve confirmed. The parcel will be at Vaca Dixon and the SmartValve needs to be installed at the Parcel in conjunction of other associated equipment upgrades. PG&E will update Date Field 52 Reason for Change in In-Service Date 2 from “NA” to “Project Design” in the November 2025 TPR PS.

Please refer to sections 4 and 5 of the RBPPF standard in FERC-TO21\_AU\_CPUC-PGE\_03-Q64\_Atch01 for a narrative on Prioritization. PG&E is interpreting this question as asking how the RBPPF standard informs prioritization of risk mitigation across the Company.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q65
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 22, 2025
<b>PG&amp;E Respondent(s):</b>	Chad Dupuis

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**QUESTION CPUC-PGE-65**

Questions 59 through 68 refer to PO 5779290 -- VACA DIXON: Install 230 KV Smart Wires, with an “Operative Date” of “Nov-26” and 2026 plant additions of \$8,624,317, as shown in Workpaper 9, Tab 4.

Referring to PO 5779290 -- VACA DIXON: Install 230 KV Smart Wires, with an “Operative Date” of “Nov-26” and 2026 plant additions of \$8,624,317, as shown in Workpaper 9, Tab 4, please provide a copy of the original contract for the Smart Wires project and any subsequent modifications or replacement contracts.

**ANSWER CPUC-PGE-65**

Please refer to FERC-TO21\_AU\_CPUC-PGE\_03-Q65\_Atch01CONF & FERC-TO21\_AU\_CPUC-PGE\_03-Q65\_Atch02CONF. PG&E PO issued to Smart Wires October 5, 2018, to furnish and deliver Power Guardian 700-1300 modular equipment to be installed in series with the Vaca-Dixon-Lakeville and Tulucay 230kV lines. PG&E later cancelled this contract. Since this cancellation, no contracts have been issued, nor are any pending to be issued to Smart Wires for this location.

**ATTACHMENTS**

FERC-TO21\_AU\_CPUC-PGE\_03-Q65\_Atch01CONF.pdf

FERC-TO21\_AU\_CPUC-PGE\_03-Q65\_Atch02CONF.pdf

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q66
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 22, 2025
<b>PG&amp;E Respondent(s):</b>	Nick Medina

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**QUESTION CPUC-PGE-66**

Questions 59 through 68 refer to PO 5779290 -- VACA DIXON: Install 230 KV Smart Wires, with an “Operative Date” of “Nov-26” and 2026 plant additions of \$8,624,317, as shown in Workpaper 9, Tab 4.

For PO 5779290 -- VACA DIXON: Install 230 KV Smart Wires, with an “Operative Date” of “Nov-26” and 2026 plant additions of \$8,624,317, as shown in Workpaper 9, Tab 4, please provide a detailed description of the need for this project and the benefits that PG&E anticipates receiving from this equipment.

**ANSWER CPUC-PGE-66**

The CAISO 2017-2018 North Coast North Bay Reliability Assessment Preliminary study results identified thermal overloads on the Vaca Dixon – Lakeville and the Vaca Dixon – Tulucay 230 kV Lines. The studies project thermal overloads due to varying power flow conditions through the aforementioned 230 kV lines (winter season, peak shift and high load sensitivities) coupled with single or multiple contingencies.

The project submitted by Smart Wire entails installing modular power flow control system devices electrically in series with the Vaca Dixon – Lakeville and Vaca Dixon – Tulucay 230 kV lines on PG&E property at Vaca Dixon Substation. Smart Wire technologies can be phased in as the need materializes, redeployed if line loading decrease, or altogether removed if the power flow demands differ from planning horizons. Please refer to FERC-TO21\_AU\_CPUC-PGE\_03-Q66\_Atch01 for the Smart Wire’s CAISO Request Window Submission Form for additional details on project need/benefits.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q67
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 22, 2025
<b>PG&amp;E Respondent(s):</b>	Nick Medina

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**QUESTION CPUC-PGE-67**

Questions 59 through 68 refer to PO 5779290 -- VACA DIXON: Install 230 KV Smart Wires, with an “Operative Date” of “Nov-26” and 2026 plant additions of \$8,624,317, as shown in Workpaper 9, Tab 4.

For PO 5779290 -- VACA DIXON: Install 230 KV Smart Wires, with an “Operative Date” of “Nov-26” and 2026 plant additions of \$8,624,317, as shown in Workpaper 9, Tab 4, please provide all analyses developed by PG&E or Smart Wires quantifying the cost/benefit of this project.

**ANSWER CPUC-PGE-67**

PG&E has not quantified the cost/benefit of this project. However, this project is forecasted to have Project Charter (formerly Business Case) approval in January 2027 which will include a net present value economic analysis.

Please refer to Smart Wires for any analyses developed quantifying the cost/benefit of this project.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q68
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 22, 2025
<b>PG&amp;E Respondent(s):</b>	Chad Dupuis

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-68**

Questions 59 through 68 refer to PO 5779290 -- VACA DIXON: Install 230 KV Smart Wires, with an “Operative Date” of “Nov-26” and 2026 plant additions of \$8,624,317, as shown in Workpaper 9, Tab 4.

For PO 5779290 -- VACA DIXON: Install 230 KV Smart Wires, with an “Operative Date” of “Nov-26” and 2026 plant additions of \$8,624,317, as shown in Workpaper 9, Tab 4, please specify if and how the equipment to be placed in service in 2026 differs from the equipment originally specified in the original contract.

**ANSWER CPUC-PGE-68**

Please refer to PG&E’s response to FERC-TO21\_AU\_CPUC-PGE\_03-Q65. If PG&E were to install Smart Wires equipment today, we would install modular SmartValve 10-1800 v1.04 equipment. Differences between the PowerLine Guardian 700-1300 equipment and SmartValve 10-1800 is summarized below:

	-	
<b>Technology Type</b>	Simple, line-mounted impedance controller	Advanced modular SSSC (dynamic series compensator)
<b>Flow Control Capability</b>	Only increases impedance (reduce flow)	Can both increase and decrease impedance

<b>Feature</b>	<b>PowerLine Guardian (700-</b>	
<b>Reactive Power Rating</b>	Not specified (modest)	10 MVar
<b>Current Rating</b>	1,300A RMS continuous, 1,500A RMS Emergency	1,800A RMS continuous; 2,200A RMS Emergency
<b>Bypass Function</b>	Not available	Yes—integrated bypass mechanism
<b>Fault Withstand Capability</b>	Not known	Up to 63 kA RMS for 1 s
<b>Deployment Form Factor</b>	Clamps onto conductors; distributed	Substation-based modules—still modular and flexible
<b>Control Features</b>	Basic wireless (e.g. GSM to Commander software)	High-speed semiconductor control; various communications options
<b>Flexibility &amp; Scalability</b>	Limited	Modular, highly scalable, relocatable, right sized over time
<b>Typical Use Cases</b>	Early trials, basic flow throttling	Dynamic congestion relief, voltage support, grid flexibility

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q69
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 18, 2025
<b>PG&amp;E Respondent(s):</b>	Justin Cain

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**QUESTION CPUC-PGE-69**

Questions 69 to 74 refer to PO 5781324 -- FAMOSO: EM Repl CB 132- 152, with an “Operative Date” of “Aug-25” and 2025 plant additions of \$4,593,434, as shown in Workpaper 9, Tab 4.

For PO 5781324 -- FAMOSO: EM Repl CB 132- 152, with an “Operative Date” of “Aug-25” and 2025 plant additions of \$4,593,434, as shown in Workpaper 9, Tab 4, the May 2025 TPR Project Spreadsheet, Field 49, “Construction Start Date” indicates “2020-02-10” and Field 51 “Current Projected or Actual In-Service Date” shows “2025-08-23.” Please explain why construction for what is indicated as an “emergency” replacement (i.e., EM) spanned over a five -year period.

**ANSWER CPUC-PGE-69**

The timeline below provides an explanation for why PO 5781324 -- FAMOSO: EM Repl CB 132- 152 spanned a five year period:

Fall 2020: The breaker replacement project was started to replace failed/outdated transmission breakers. A shoo-fly was required to allow safe replacement of the breakers. During shoo-fly design, the team decided to make permanent the bank breaker that was going to be temporarily installed to protect the transformer since there was no bank protection installed at the time. This change extended the design of the project. Clearances for this project are typically November thru February and are weather/customer driven.

Fall 2021: The shoo-fly was designed and installed, the clearance window was scheduled for other adjacent substation work clearances. During this time, Protection had two additional projects they were scheduled to move forward with relay upgrades on the said breakers to be replaced and the additional 70kv breaker at the station on a separate line. These two projects combined required the installation of a new building.

Fall 2022: After internal review, asset management approved new building (5794940) and project team agreed to wait for engineering design of the new relay packages for the transmission breakers. The building was a long lead material that also pushed us to the following clearance. At this time, we had an emergency project that was added to the workload of engineering and construction. It was at this time that the project received the “emergency” replacement designation. The emergency replacement of 70kv CB 22 (5545884) had failing transmission switches in a non-standard configuration. This required more engineering time and long lead material to be ordered. Two clearances were so far bypassed by this time.

Fall 2023: When engineering completed the 70kv work, the building arrived and construction started work and was moving along with the now five projects. (POs: 5781324, 5764419, 5776241, 5794940, 5545884) The time came for clearance work to begin, and weather had been harsh. The team could not get to specific locations due to unforeseen weather conditions that caused roadways to be unsafe for the team members to proceed to transfer loads outside the substation. This was another missed clearance for the work.

Fall 2024: There were three clearance timeframes that were pushed for one reason or another, but the work finally was completed on the final clearance of Fall 2024 with an operative date of 12/19/24.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q70
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 5, 2025
<b>PG&amp;E Respondent(s):</b>	Kim Erdmann, Nick Medina

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**QUESTION CPUC-PGE-70**

Questions 69 to 74 refer to PO 5781324 -- FAMOSO: EM Repl CB 132- 152, with an “Operative Date” of “Aug-25” and 2025 plant additions of \$4,593,434, as shown in Workpaper 9, Tab 4.

For PO 5781324 -- FAMOSO: EM Repl CB 132- 152, with an “Operative Date” of “Aug-25” and 2025 plant additions of \$4,593,434, as shown in Workpaper 9, Tab 4, for each year since project inception, please provide an annual cost breakdown by material, contract, labor, AFUDC, and other overheads from project inception to date.

**ANSWER CPUC-PGE-70**

Please refer to FERC-TO21\_AU\_CPUC-PGE\_03-Q59\_Atch01. Please note this attachment includes incurred capital expenditures for other projects with the same question in CPUC-PGE-03

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q71
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 18, 2025
<b>PG&amp;E Respondent(s):</b>	Ruben Gil / Victor Lopez

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**QUESTION CPUC-PGE-71**

Questions 69 to 74 refer to PO 5781324 -- FAMOSO: EM Repl CB 132- 152, with an “Operative Date” of “Aug-25” and 2025 plant additions of \$4,593,434, as shown in Workpaper 9, Tab 4.

For PO 5781324 -- FAMOSO: EM Repl CB 132- 152, with an “Operative Date” of “Aug-25” and 2025 plant additions of \$4,593,434, as shown in Workpaper 9, Tab 4, please provide the project milestones achieved in each year of the project since its inception.

# ANSWER CPUC-PGE-71

Activities							
Projects		Activities					
▼ Layout: 04 Schedule Analysis - Milestones				Filter All: Milestone			
Activity ID	Activity Name	Project Status	Milestones Global	Activity Type	Activity %	Start	Finish
M-71536	Assign M&C	Active		Start Milestone	100%	29-May-18 A	
11162	Project Walkdown	Active		Finish Milestone	100%		26-Sep-18 A
M-71537	Engineering Start	Active		Start Milestone	100%	30-Jan-19 A	
11163	Project Scope Approval	Active		Finish Milestone	100%		30-Jan-19 A
11172	Long Lead Material Ordered	Active		Start Milestone	100%	06-Mar-19 A	
M-71546	Design Start	Active		Start Milestone	100%	07-Mar-19 A	
11171	Long Lead Material Received	Active		Finish Milestone	100%		02-Jul-19 A
11111	Issue all Civil Drawings	Active		Finish Milestone	100%		17-Jul-19 A
11109	Issue all ID Drawings	Active		Finish Milestone	100%		02-Aug-19 A
11108	Issue all OD Drawings	Active		Finish Milestone	100%		02-Aug-19 A
M-71559	Environmental Release to Construction (ERTC)	Active		Start Milestone	100%	27-Aug-19 A	
M-71548	Engineering End	Active		Finish Milestone	100%		31-Jan-20 A
M-71556	Construction Start	Active		Start Milestone	100%	10-Feb-20 A	
11174	Electric Construction Start	Active		Start Milestone	100%	10-Feb-20 A	
11177	Civil Construction Start	Active		Start Milestone	100%	10-Feb-20 A	
11156	Clearance Start	Active		Start Milestone	100%	15-Mar-20 A	
M-71554	Operative Date OPDAT	Active		Finish Milestone	100%		19-Dec-24 A
11157	Clearance End	Active		Finish Milestone	100%		19-Dec-24 A
11181	Electric Construction End	Active		Finish Milestone	100%		19-Dec-24 A
M-71553	Construction End	Active		Finish Milestone	0%		01-Sep-25
11178	Civil Construction End	Active		Finish Milestone	0%		01-Sep-25
M-35356	As-Built Drawings Complete	Active		Finish Milestone	0%		02-Sep-25
11113	As-Built Drawings Received from Construction	Active		Finish Milestone	0%		02-Sep-25
M-71551	JE Approved (Post-JE)	Active		Finish Milestone	0%		20-Oct-25
M-71549	PA/Business Case Approved	Active		Finish Milestone	0%		20-Oct-25
M-71555	Project Closed	Active		Finish Milestone	0%		01-Jul-26

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q72
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 18, 2025
<b>PG&amp;E Respondent(s):</b>	Ruben Gil / Victor Lopez

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-72**

Questions 69 to 74 refer to PO 5781324 -- FAMOSO: EM Repl CB 132- 152, with an “Operative Date” of “Aug-25” and 2025 plant additions of \$4,593,434, as shown in Workpaper 9, Tab 4.

For PO 5781324 -- FAMOSO: EM Repl CB 132- 152, with an “Operative Date” of “Aug-25” and 2025 plant additions of \$4,593,434, as shown in Workpaper 9, Tab 4, please quantify the project percentage of completion that occurred by year over the life of the project.

**ANSWER CPUC-PGE-72**

Year	Amount	% Complete
2018	\$67,149.00	1%
2019	\$551,361.00	9%
2020	\$3,049,876.00	52%
2021	\$443,871.00	8%
2022	\$616,711.00	11%
2023	\$413,979.00	7%
2024	\$536,056.00	9%
2025	\$190,866.00	3%
<b>TOTAL</b>	<b>\$5,869,869.00</b>	<b>100%</b>

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q73
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 18, 2025
<b>PG&amp;E Respondent(s):</b>	Ruben Gil Jr.

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-73**

Questions 69 to 74 refer to PO 5781324 -- FAMOSO: EM Repl CB 132- 152, with an “Operative Date” of “Aug-25” and 2025 plant additions of \$4,593,434, as shown in Workpaper 9, Tab 4.

For PO 5781324 -- FAMOSO: EM Repl CB 132- 152, with an “Operative Date” of “Aug-25” and 2025 plant additions of \$4,593,434, as shown in Workpaper 9, Tab 4, please explain whether this PO was placed on hold at any time since its creation. If it was, for each hold, please provide the date and reason(s) the hold was placed. If this PO was not placed on hold, please explain why.

**ANSWER CPUC-PGE-73**

This PO was never placed On Hold via SAP Deferred status or the Automated AFUDC Stoppage process. This was due to ongoing substation activities such as equipment removal along with an active open contract incurring direct charges.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q74
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 18, 2025
<b>PG&amp;E Respondent(s):</b>	Victor Lopez, Ruben Gil

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-74**

Questions 69 to 74 refer to PO 5781324 -- FAMOSO: EM Repl CB 132- 152, with an “Operative Date” of “Aug-25” and 2025 plant additions of \$4,593,434, as shown in Workpaper 9, Tab 4.

For PO 5781324 -- FAMOSO: EM Repl CB 132- 152, with an “Operative Date” of “Aug-25” and 2025 plant additions of \$4,593,434, as shown in Workpaper 9, Tab 4, please explain whether any mitigation measures were needed during the five-year construction period for circuit breaker replacement to ensure reliability. If yes, please describe the mitigation measures and provide the associated cost.

**ANSWER CPUC-PGE-74**

The installation and removal of a shoo-fly was required to allow the construction team to bypass the substation, ensure reliability, and reduce the clearance timeframes for general construction at a cost of \$399,000 (install), \$123,000 (removal). CO 1,2,3 (\$34,000). Total cost = \$556,000.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q75
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 5, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka, Gustavo Bautista, Justin Cain, Victor Lopez

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-75**

Questions 75 to 80 refer to PO 5768338 -- Corcoran Sub - Inst Animal Abatement, with an “Operative Date” of “Jan-26” and 2026 plant additions of \$1,264,720, as shown in Workpaper 9, Tab 4.

For PO 5768338 -- Corcoran Sub - Inst Animal Abatement, with an “Operative Date” of “Jan-26” and 2026 plant additions of \$1,264,720, as shown in Workpaper 9, Tab 4, as part of the May 2025 TPR process, PG&E provided an Advance Authorization for PO 5768338 that showed the estimated cost of this work to be \$80,000. Please explain in detail the cost difference between the original \$80,000 estimate and the \$1,264,720 that PG&E is now proposing to add to rates.

**ANSWER CPUC-PGE-75**

The plant additions provided for PO 5768338 has been updated. Per the Business Case, the total project cost for PO 5768338 is \$407K. This updated forecast will be reflected in TO21 RY2026 Annual Update filed in December 2025.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q76
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 5, 2025
<b>PG&amp;E Respondent(s):</b>	Gustavo Bautista, Justin Cain, Nick Medina, Victor Lopez

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-76**

Questions 75 to 80 refer to PO 5768338 -- Corcoran Sub - Inst Animal Abatement, with an “Operative Date” of “Jan-26” and 2026 plant additions of \$1,264,720, as shown in Workpaper 9, Tab 4.

For PO 5768338 -- Corcoran Sub - Inst Animal Abatement, with an “Operative Date” of “Jan-26” and 2026 plant additions of \$1,264,720, as shown in Workpaper 9, Tab 4, the Advance Authorization for this PO indicated it was part of the “2016 to 2020 Substation Animal Abatement Program.” The May 2025 TPR Project Spreadsheet indicates in Field 50 that the “Original Planned In-Service Date” was “2022-12-31.” Please explain whether this PO was ever placed in deferred or “on hold” status. If it was, for each hold, please provide the date and reason(s) the hold was placed. If this PO was not placed on hold, please explain why.

**ANSWER CPUC-PGE-76**

PO 5768338 has never been placed On Hold via SAP Deferred Status or the Automated AFUDC process. This was due to incurred actuals being less than \$500K, so this order could not be deferred. However, this PO will be placed On Hold in the upcoming months via the automated AFUDC process.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q77
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 5, 2025
<b>PG&amp;E Respondent(s):</b>	Kim Erdmann, Nick Medina

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-77**

Questions 75 to 80 refer to PO 5768338 -- Corcoran Sub - Inst Animal Abatement, with an “Operative Date” of “Jan-26” and 2026 plant additions of \$1,264,720, as shown in Workpaper 9, Tab 4.

For PO 5768338 -- Corcoran Sub - Inst Animal Abatement, with an “Operative Date” of “Jan-26” and 2026 plant additions of \$1,264,720, as shown in Workpaper 9, Tab 4, for each year since project inception, please provide an annual cost breakdown by material, contract, labor, AFUDC, and other overheads from project inception to date.

**ANSWER CPUC-PGE-77**

Please refer to FERC-TO21\_AU\_CPUC-PGE\_03-Q59\_Atch01. Please note this attachment includes incurred capital expenditures for other projects with the same question in CPUC-PGE-03

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q78
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 5, 2025
<b>PG&amp;E Respondent(s):</b>	Gustavo Bautista, Justin Cain, Victor Lopez

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-78**

Questions 75 to 80 refer to PO 5768338 -- Corcoran Sub - Inst Animal Abatement, with an “Operative Date” of “Jan-26” and 2026 plant additions of \$1,264,720, as shown in Workpaper 9, Tab 4.

For PO 5768338 -- Corcoran Sub - Inst Animal Abatement, with an “Operative Date” of “Jan-26” and 2026 plant additions of \$1,264,720, as shown in Workpaper 9, Tab 4, please provide the project milestones achieved in each year of the project since its inception.

**ANSWER CPUC-PGE-78**

Project Kickoff/Walkdown: 6/1/21

Scope Document Approval: 5/18/22

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q79
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 18, 2025
<b>PG&amp;E Respondent(s):</b>	Bautista, Gustavo

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-79**

Questions 75 to 80 refer to PO 5768338 -- Corcoran Sub - Inst Animal Abatement, with an “Operative Date” of “Jan-26” and 2026 plant additions of \$1,264,720, as shown in Workpaper 9, Tab 4.

For PO 5768338 -- Corcoran Sub - Inst Animal Abatement, with an “Operative Date” of “Jan-26” and 2026 plant additions of \$1,264,720, as shown in Workpaper 9, Tab 4, please quantify the project percentage of completion that occurred by year over the life of the project.

**ANSWER CPUC-PGE-79**

Yr. 2021- 10% for Project kickoff/ Initiate

Yr. 2022- 20% for Project Scope

Yr. 2023- 0%

Yr. 2024- 0%

Total - 30% completion

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q80
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 18, 2025
<b>PG&amp;E Respondent(s):</b>	Bautista, Gustavo

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-80**

Questions 75 to 80 refer to PO 5768338 -- Corcoran Sub - Inst Animal Abatement, with an “Operative Date” of “Jan-26” and 2026 plant additions of \$1,264,720, as shown in Workpaper 9, Tab 4.

For PO 5768338 -- Corcoran Sub - Inst Animal Abatement, with an “Operative Date” of “Jan-26” and 2026 plant additions of \$1,264,720, as shown in Workpaper 9, Tab 4, to the extent PG&E halted construction on this project at any time, please provide the incremental costs incurred to demobilize and re-mobilize crews, make the work area safe during construction dormancy, and other related activities.

**ANSWER CPUC-PGE-80**

The data request is not applicable to PO 5768338 -- Corcoran Sub - Inst Animal Abatement, as no construction activities have been initiated for this project yet.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q81
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 5, 2025
<b>PG&amp;E Respondent(s):</b>	Kim Erdmann, Nick Medina

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-81**

Questions 81 to 84 refer to PO 5768425 -- RAVENSWOOD SUB - INST ANIMAL ABATEMENT, with an “Operative Date” of “Apr-25” and 2025 plant additions of \$357,430, as shown in Workpaper 9, Tab 4.

For PO 5768425 -- RAVENSWOOD SUB - INST ANIMAL ABATEMENT, with an “Operative Date” of “Apr-25” and 2025 plant additions of \$357,430, as shown in Workpaper 9, Tab 4, for each year since project inception, please provide an annual cost breakdown by material, contract, labor, AFUDC, and other overheads from project inception to date.

**ANSWER CPUC-PGE-81**

Please refer to FERC-TO21\_AU\_CPUC-PGE\_03-Q59\_Atch01. Please note this attachment includes incurred capital expenditures for other projects with the same question in CPUC-PGE-03

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q82
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 19, 2025
<b>PG&amp;E Respondent(s):</b>	Jugraj Singh

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-82**

Questions 81 to 84 refer to PO 5768425 -- RAVENSWOOD SUB - INST ANIMAL ABATEMENT, with an “Operative Date” of “Apr-25” and 2025 plant additions of \$357,430, as shown in Workpaper 9, Tab 4.

For PO 5768425 -- RAVENSWOOD SUB - INST ANIMAL ABATEMENT, with an “Operative Date” of “Apr-25” and 2025 plant additions of \$357,430, as shown in Workpaper 9, Tab 4, please provide the project milestones achieved in each year of the project since its inception.

**ANSWER CPUC-PGE-82**

Note: This includes all the achieved milestones in addition to the future forecast of milestones.

74002687	RAVENSWOOD 74002687: Install Animal Abatement	IFC Indoor		23-Aug-22 A	IFCID
74002687	RAVENSWOOD 74002687: Install Animal Abatement	PA-Business Case Approved		20-Sep-21 A	PACAD
74002687	RAVENSWOOD 74002687: Install Animal Abatement	JE Approved		20-Sep-21 A	JEAPP
74002687	RAVENSWOOD 74002687: Install Animal Abatement	Assign M&C	02-Sep-20 A		ASNPM
74002687	RAVENSWOOD 74002687: Install Animal Abatement	Walkdown Meeting		26-Jan-21 A	PWALK
74002687	RAVENSWOOD 74002687: Install Animal Abatement	Clearance Start	03-Feb-26		CSTDT
74002687	RAVENSWOOD 74002687: Install Animal Abatement	Clearance End		05-Feb-26	CCMPL
74002687	RAVENSWOOD 74002687: Install Animal Abatement	ERTC	05-Jan-22 A		ENRTC
74002687	RAVENSWOOD 74002687: Install Animal Abatement	Construction Start	02-Feb-26		CSTRT
74002687	RAVENSWOOD 74002687: Install Animal Abatement	Construction End		19-Feb-26	CENDD
74002687	RAVENSWOOD 74002687: Install Animal Abatement	Operative Date OPDAT		19-Feb-26	OPDAT
74002687	RAVENSWOOD 74002687: Install Animal Abatement	AA Re-Authorization Approved ICR-26961		23-Apr-21 A	RAUTH
74002687	RAVENSWOOD 74002687: Install Animal Abatement	Project Scope change Approved ICR29408		07-Sep-21 A	PSCOP
74002687	RAVENSWOOD 74002687: Install Animal Abatement	As-Built Drawing Received from Construction	20-Feb-26		ABRCD
74002687	RAVENSWOOD 74002687: Install Animal Abatement	OAI	27-Mar-26	03-Apr-26	ABOAI

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q83
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 19, 2025
<b>PG&amp;E Respondent(s):</b>	Jugraj Singh

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-83**

Questions 81 to 84 refer to PO 5768425 -- RAVENSWOOD SUB - INST ANIMAL ABATEMENT, with an “Operative Date” of “Apr-25” and 2025 plant additions of \$357,430, as shown in Workpaper 9, Tab 4.

For PO 5768425 -- RAVENSWOOD SUB - INST ANIMAL ABATEMENT, with an “Operative Date” of “Apr-25” and 2025 plant additions of \$357,430, as shown in Workpaper 9, Tab 4, please quantify the project percentage of completion that occurred by year over the life of the project.

**ANSWER CPUC-PGE-83**

Note: The project has been on hold since 2022 due to reprioritization. Below is the project percentage achieved each year until 2022.

Year 2020: 6.6 %

Year 2021: 33.3%

Year 2022: 13.2%

Remaining percentage: 46.9%

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q84
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 19, 2025
<b>PG&amp;E Respondent(s):</b>	Jugraj Singh

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-84**

Questions 81 to 84 refer to PO 5768425 -- RAVENSWOOD SUB - INST ANIMAL ABATEMENT, with an “Operative Date” of “Apr-25” and 2025 plant additions of \$357,430, as shown in Workpaper 9, Tab 4.

For PO 5768425 -- RAVENSWOOD SUB - INST ANIMAL ABATEMENT, with an “Operative Date” of “Apr-25” and 2025 plant additions of \$357,430, as shown in Workpaper 9, Tab 4, to the extent PG&E halted construction on this project at any time, please provide the incremental costs incurred to demobilize and re-mobilize crews, make the work area safe during construction dormancy, and other related activities.

**ANSWER CPUC-PGE-84**

We received materials in 2022, but construction is pending due to reprioritization.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q85
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 19, 2025
<b>PG&amp;E Respondent(s):</b>	Christine Zimmerman, Chandini Prasad

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-85**

Questions 85 through 89 the following POs identified as “shunt splice replacements,” as shown in Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5550815	KERN CNYN-MGNDEN-WDPATCH SHUNT SPLCE RPL	53,486	-
5550820	MORAGA-OAKLAND #1 SHUNT SPLICE RPL	47,046	-
5550821	MORAGA-OAKLAND #2 SHUNT SPLICE RPL	54,628	-
5550828	TEJON-LEBEC SHUNT SPLCE RPL	57,001	-

Each of the “shunt splice replacements” POs above has the following “Project Description” in the May 2025 TPR:

“A short-term mitigation program to harden our transmission system by installing shunt splices on smaller sized conductors within High Fire Threat Districts (HFTD’s). Splice failure in an HFTD can result in a wildfire ignition. The difficulty in predicting a splice failure has prompted the need to add an extra layer of reliability (by shunting) to conventional splices with a high failure rate. A splice can fail because of numerous factors such as workmanship, manufacturing defect, or corrosive environmental conditions to name a few. Shunt splices are estimated to last up to 40 years, and it is anticipated that they add 15-25 years of life extension for the conductor and original splice. In efforts to bolster the 2023 Wildfire Mitigation Plan (WMP), it has been proposed to proactively reinforce the integrity of small size conductors through the addition of shunt splices. This program proposes to shunt splices using either preformed or bolted shunt splices. Desktop reviews revealed 37 circuits traversing HFTD areas within our transmission system have been identified to be utilizing twist sleeves. To reduce the risk of failure

due to twist splices, this program will attempt to shunt as many twists sleeves as it safely can, to maximize risk reduction across as many of these 37 circuits as is feasible, with a minimum target of 20 circuits. The project team will coordinate with key stakeholders in Engineering to develop design packages, Land and Environmental to secure the appropriate land rights, permits and permissions and Internal/External Construction resources to validate field conditions and install shunt splices.”

For each of the following POs 5550815, 5550820, 5550821, and 5550828 ("shunt splice replacements"), please explain what PG&E means by “a short-term mitigation program” in the above-noted project description.

**ANSWER CPUC-PGE-85**

A short-term mitigation program is an interim program that typically aims to extend asset life and provide near-term risk mitigation. These programs can be executed within one to two years timeframe. Short-term mitigations may be employed before planned full replacement or retirement.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q86
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 5, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-86**

Questions 85 through 89 the following POs identified as “shunt splice replacements,” as shown in Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5550815	KERN CNYN-MGNDEN-WDPATCH SHUNT SPLCE RPL	53,486	-
5550820	MORAGA-OAKLAND #1 SHUNT SPLICE RPL	47,046	-
5550821	MORAGA-OAKLAND #2 SHUNT SPLICE RPL	54,628	-
5550828	TEJON-LEBEC SHUNT SPLCE RPL	57,001	-

Each of the “shunt splice replacements” POs above has the following “Project Description” in the May 2025 TPR:

“A short-term mitigation program to harden our transmission system by installing shunt splices on smaller sized conductors within High Fire Threat Districts (HFTD’s). Splice failure in an HFTD can result in a wildfire ignition. The difficulty in predicting a splice failure has prompted the need to add an extra layer of reliability (by shunting) to conventional splices with a high failure rate. A splice can fail because of numerous factors such as workmanship, manufacturing defect, or corrosive environmental conditions to name a few. Shunt splices are estimated to last up to 40 years, and it is anticipated that they add 15-25 years of life extension for the conductor and original splice. In efforts to bolster the 2023 Wildfire Mitigation Plan (WMP), it has been proposed to proactively reinforce the integrity of small size conductors through the addition of shunt splices. This program proposes to shunt splices using either preformed or bolted shunt splices. Desktop reviews revealed 37 circuits traversing HFTD areas within our transmission system have been identified to be utilizing twist sleeves. To reduce the risk of failure

due to twist splices, this program will attempt to shunt as many twists sleeves as it safely can, to maximize risk reduction across as many of these 37 circuits as is feasible, with a minimum target of 20 circuits. The project team will coordinate with key stakeholders in Engineering to develop design packages, Land and Environmental to secure the appropriate land rights, permits and permissions and Internal/External Construction resources to validate field conditions and install shunt splices.”

For each of the following POs 5550815, 5550820, 5550821, and 5550828 ("shunt splice replacements"), please confirm that the values listed as 2025 Plant Additions in WP9 Tab 4 will be booked to FERC Account 356 (Overhead Conductors and Devices) with a depreciable life of 65 years and depreciation rate of 3.16%. If not, please provide explain why not.

### **ANSWER CPUC-PGE-86**

Yes, any capital costs for shunt splices in these planning orders will be recorded to asset class ETP35600 (subaccount of FERC Plant Account 356), which has a TO21 Settlement composite average service life of 65 years and an annual depreciation rate of 3.16%. Also, refer to any updates to the forecasts to these planning orders in PG&E's response to FERC-TO21\_AU\_CPUC-PGE\_03-Q87.

Please refer to the below for more information regarding group depreciation and asset class ETP35600.

Depreciation rates for all network transmission accounts, including ETP35600, were included in the TO21 depreciation study (PG&E's TO21 Application, Exhibits 13 and 25) sponsored by PG&E's external depreciation expert witness Ned Allis from Gannett Fleming. Per the TO21 Settlement filed at the FERC in March 2025, PG&E and intervening parties agreed to the network transmission composite depreciation rate of 2.870% (section 4.10 of Settlement), which results in a 3.16% annual rate for ETP35600.

PG&E practices the well-established industry practice of group depreciation, meaning various related assets are recorded within each FERC Plant Account. For example, FERC Plant Account 356 is for overhead conductors and devices, which include circuit breakers, conductors, ground wires and clamps, insulators, lightning arresters, switches, and other line devices, including shunt splices. Group depreciation utilizes the average depreciable life for each FERC Plant Account, which is an estimated composite average of all the different asset items in the group. Some items have individual estimated lives higher than the composite average and some items lower. In actual operations, assets can be retired from service before or after the average, which are recorded as plant retirements in PG&E's accounting records. For example, shunt splices can be retired from Plant in fewer years than the account average of 65 years based on the actual extended life of the conductors. Thus, even though assets such as shunt splices, which make up a small portion of the total Plant-in-service for ETP35600, may be used and useful for less than 65 years, there also are individual items and assets that will be in-service much longer than 65 years.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q87
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 5, 2025
<b>PG&amp;E Respondent(s):</b>	Christine Zimmerman, Chandini Prasad

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**QUESTION CPUC-PGE-87**

Questions 85 through 89 the following POs identified as “shunt splice replacements,” as shown in Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5550815	KERN CNYN-MGNDEN-WDPATCH SHUNT SPLCE RPL	53,486	-
5550820	MORAGA-OAKLAND #1 SHUNT SPLICE RPL	47,046	-
5550821	MORAGA-OAKLAND #2 SHUNT SPLICE RPL	54,628	-
5550828	TEJON-LEBEC SHUNT SPLCE RPL	57,001	-

Each of the “shunt splice replacements” POs above has the following “Project Description” in the May 2025 TPR:

“A short-term mitigation program to harden our transmission system by installing shunt splices on smaller sized conductors within High Fire Threat Districts (HFTD’s). Splice failure in an HFTD can result in a wildfire ignition. The difficulty in predicting a splice failure has prompted the need to add an extra layer of reliability (by shunting) to conventional splices with a high failure rate. A splice can fail because of numerous factors such as workmanship, manufacturing defect, or corrosive environmental conditions to name a few. Shunt splices are estimated to last up to 40 years, and it is anticipated that they add 15-25 years of life extension for the conductor and original splice. In efforts to bolster the 2023 Wildfire Mitigation Plan (WMP), it has been proposed to proactively reinforce the integrity of small size conductors through the addition of shunt splices. This program proposes to shunt splices using either preformed or bolted shunt splices. Desktop reviews revealed 37 circuits traversing HFTD areas within our transmission system have been identified to be utilizing twist sleeves. To reduce the risk of failure

due to twist splices, this program will attempt to shunt as many twists sleeves as it safely can, to maximize risk reduction across as many of these 37 circuits as is feasible, with a minimum target of 20 circuits. The project team will coordinate with key stakeholders in Engineering to develop design packages, Land and Environmental to secure the appropriate land rights, permits and permissions and Internal/External Construction resources to validate field conditions and install shunt splices.”

In PG&E’s May 2025 TPR Project Spreadsheet, T.0000349, the “Moraga-Oakland #1-#4 Rebuild” - which includes PO 5789521 - is shown to have been delayed from an “Original Planned In-Service Date” of “2025-07-31” to a “Current Projected or Actual In-Service Date” of 2030-12-30, with the “Reason for Delay” shown as “Prioritization.” Please explain whether the work under POs 5550820 and 5550821 would have been performed if the Moraga-Oakland #1-#4 Rebuild had been placed in service in July 2025 and whether the shunt splices will be made obsolete by the Moraga-Oakland #1-#4 Rebuild or any other reconductoring project.

**ANSWER CPUC-PGE-87**

If the Moraga-Oakland #1-#4 rebuild had been placed in service in July 2025, the shunt splice work under POs 5550820 and 5550821 may not have been performed because their scope (installing shunts over existing splices) would not have been necessary, as existing conductor would have been replaced under T.0000349, and any existing splices would have retired along with the old conductor.

No shunt splice work was performed on Moraga-Oakland #1-#4 line via the shunt splice program, under POs 5550820 and 5550821.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q88
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 18, 2025
<b>PG&amp;E Respondent(s):</b>	Christine Zimmerman, Chandini Prasad

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-88**

Questions 85 through 89 the following POs identified as “shunt splice replacements,” as shown in Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5550815	KERN CNYN-MGNDEN-WDPATCH SHUNT SPLCE RPL	53,486	-
5550820	MORAGA-OAKLAND #1 SHUNT SPLICE RPL	47,046	-
5550821	MORAGA-OAKLAND #2 SHUNT SPLICE RPL	54,628	-
5550828	TEJON-LEBEC SHUNT SPLCE RPL	57,001	-

Each of the “shunt splice replacements” POs above has the following “Project Description” in the May 2025 TPR:

“A short-term mitigation program to harden our transmission system by installing shunt splices on smaller sized conductors within High Fire Threat Districts (HFTD’s). Splice failure in an HFTD can result in a wildfire ignition. The difficulty in predicting a splice failure has prompted the need to add an extra layer of reliability (by shunting) to conventional splices with a high failure rate. A splice can fail because of numerous factors such as workmanship, manufacturing defect, or corrosive environmental conditions to name a few. Shunt splices are estimated to last up to 40 years, and it is anticipated that they add 15-25 years of life extension for the conductor and original splice. In efforts to bolster the 2023 Wildfire Mitigation Plan (WMP), it has been proposed to proactively reinforce the integrity of small size conductors through the addition of shunt splices. This program proposes to shunt splices using either preformed or bolted shunt splices. Desktop reviews revealed 37 circuits traversing HFTD areas within our transmission system have been identified to be utilizing twist sleeves. To reduce the risk of failure

due to twist splices, this program will attempt to shunt as many twists sleeves as it safely can, to maximize risk reduction across as many of these 37 circuits as is feasible, with a minimum target of 20 circuits. The project team will coordinate with key stakeholders in Engineering to develop design packages, Land and Environmental to secure the appropriate land rights, permits and permissions and Internal/External Construction resources to validate field conditions and install shunt splices.”

For each of the following POs 5550815, 5550820, 5550821, and 5550828 ("shunt splice replacements"), please explain why the project was delayed from its original in-service date, including a narrative description of what the term “prioritization” means with respect to this project.

**ANSWER CPUC-PGE-88**

No shunt splice work was performed under POs 5550815, 5550820, 5550821, and 5550828. The projects are being cancelled as they are no longer in the 2025 work plan.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q90
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 5, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka

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**QUESTION CPUC-PGE-90**

Questions 90 to 91 refer to numerous Planning Orders in Workpaper 9, Tab 4 that are part of PG&E’s T.0010716, “Shunt Splice and Conductor Segment Program,” as shown in Workpaper 9, Tab 4 unless otherwise indicated.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>May 2025 TPR Project Name (Public)</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5812670	Shunt Splice and Conductor Segment Progr	2025-BRIDGEVILLE-GARBERVILLE SHUNT SPLICE	69,170	9,759
5813100	Shunt Splice Program-ETL.6330	2025-CENTERVILLE-TABLE MTN-OROVILLE SHUN	57,326	9,759
5813101	Shunt Splice Program-ETL.6500	2025-COLGATE-PALERMO SHUNT SPLICE	70,555	9,759
5813102	Shunt Splice Program-ETL.8182	2025-CORDELIA #1 TAP SHUNT SPLICE	82,457	9,759
5813103	Shunt Splice Program-ETL.6921	2025-ELK CREEK TAP SHUNT SPLICE	47,555	9,759
5813104	Shunt Splice Program-ETL.8410	2025-ELK-GUALALA SHUNT SPLICE	58,395	9,759
5813105	Shunt Splice Program-ETL.6980	2025-FORT ROSS-GUALALA SHUNT SPLICE	74,662	9,759
5813107	Shunt Splice Program-ETL.1660	2025-GEYSERS #3-EAGLE ROCK SHUNT SPLICE	61,823	9,759
5813108	Shunt Splice Program-ETL.7030	2025-HAT CREEK #1-WESTWOOD SHUNT SPLICE	58,771	9,759

Planning Order	Planning Order Description	May 2025 TPR Project Name (Public)	2025 Plant Additions	2026 Plant Additions
5813109	Shunt Splice Program-ETL.7160	2025-IGNACIO-ALTO-SAUSALITO #1 SHUNT SPL	61,229	9,759
5813110	Shunt Splice Program-ETL.7140	2025-IGNACIO-BOLINAS #1 SHUNT SPLICE	48,278	9,759
5813111	Shunt Splice Program-ETL.7180	2025-IGNACIO-BOLINAS #2 SHUNT SPLICE	360,339	115,962
5813112	Shunt Splice Program-ETL.7321	2025-JOLON TAP SHUNT SPLICE	126,111	9,759
5813117	Shunt Splice Program-ETL.4316	2025-PARADISE-TABLE MTN SHUNT SPLICE	49,329	9,759
5813118	Shunt Splice Program-ETL.7930	2025-SALINAS-LAURELES SHUNT SPLICE	53,175	9,759
5813119	Shunt Splice Program-ETL.7212	2025-SNEATH LANE-HALF MOON BAY SHUNT SPL	64,277	9,759
5813120	Shunt Splice Program-ETL.7575	2025-SNEATH LANE-PACIFICA SHUNT SPLICE	49,469	9,759
5813121	Shunt Splice Program-ETL.8180	2025-TULUCAY-NAPA #1 SHUNT SPLICE	61,330	9,759
5813122	Shunt Splice Program-ETL.3820	2025-STANISLAUS-MANTECA #2 SHUNT SPLICE	47,432	9,759
5813125	Shunt Splice Program-ETL.4440	2025-CARIBOU - TABLE MTN SHUNT SPLICE	50,358	9,759
5813126	Shunt Splice Program-ETL.7055	2025-POE - RIO OSO SHUNT SPLICE	70,119	9,759
5813642	Shunt Splice Program-ETL.7000	2025-HAMILTON BRANCH- CHESTER SHUNT SPLI	89,120	9,800

For each of the POs in PG&E’s “Shunt Splice and Conductor Segment Program” in the above table, please confirm that the values listed as 2025 Plant Additions in WP9 Tab 4 will be booked to FERC Account 356 (Overhead Conductors and Devices) with a depreciable life of 65 years and depreciation rate of 3.16%. If not, please provide explain why not.

**ANSWER CPUC-PGE-90**

Yes, any capital costs for shunt splices in the planning orders in the above table will be recorded to FERC Plant Account 356 upon FERC approval of the Settlement.

For more information regarding group depreciation policies, please refer to PG&E’s response to FERC-TO21\_AU\_CPUC-PGE\_03-Q86.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q91
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 19, 2025
<b>PG&amp;E Respondent(s):</b>	Christine Zimmerman, Chandini Prasad, Monica Montgomery

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-91**

Questions 90 to 91 refer to numerous Planning Orders in Workpaper 9, Tab 4 that are part of PG&E’s T.0010716, “Shunt Splice and Conductor Segment Program,” as shown in Workpaper 9, Tab 4 unless otherwise indicated.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>May 2025 TPR Project Name (Public)</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5812670	Shunt Splice and Conductor Segment Progr	2025-BRIDGEVILLE-GARBERVILLE SHUNT SPLICE	69,170	9,759
5813100	Shunt Splice Program-ETL.6330	2025-CENTERVILLE-TABLE MTN-OROVILLE SHUN	57,326	9,759
5813101	Shunt Splice Program-ETL.6500	2025-COLGATE-PALERMO SHUNT SPLICE	70,555	9,759
5813102	Shunt Splice Program-ETL.8182	2025-CORDELIA #1 TAP SHUNT SPLICE	82,457	9,759
5813103	Shunt Splice Program-ETL.6921	2025-ELK CREEK TAP SHUNT SPLICE	47,555	9,759
5813104	Shunt Splice Program-ETL.8410	2025-ELK-GUALALA SHUNT SPLICE	58,395	9,759
5813105	Shunt Splice Program-ETL.6980	2025-FORT ROSS-GUALALA SHUNT SPLICE	74,662	9,759
5813107	Shunt Splice Program-ETL.1660	2025-GEYSERS #3-EAGLE ROCK SHUNT SPLICE	61,823	9,759
5813108	Shunt Splice Program-ETL.7030	2025-HAT CREEK #1-WESTWOOD SHUNT SPLICE	58,771	9,759

Planning Order	Planning Order Description	May 2025 TPR Project Name (Public)	2025 Plant Additions	2026 Plant Additions
5813109	Shunt Splice Program-ETL.7160	2025-IGNACIO-ALTO-SAUSALITO #1 SHUNT SPL	61,229	9,759
5813110	Shunt Splice Program-ETL.7140	2025-IGNACIO-BOLINAS #1 SHUNT SPLICE	48,278	9,759
5813111	Shunt Splice Program-ETL.7180	2025-IGNACIO-BOLINAS #2 SHUNT SPLICE	360,339	115,962
5813112	Shunt Splice Program-ETL.7321	2025-JOLON TAP SHUNT SPLICE	126,111	9,759
5813117	Shunt Splice Program-ETL.4316	2025-PARADISE-TABLE MTN SHUNT SPLICE	49,329	9,759
5813118	Shunt Splice Program-ETL.7930	2025-SALINAS-LAURELES SHUNT SPLICE	53,175	9,759
5813119	Shunt Splice Program-ETL.7212	2025-SNEATH LANE-HALF MOON BAY SHUNT SPL	64,277	9,759
5813120	Shunt Splice Program-ETL.7575	2025-SNEATH LANE-PACIFICA SHUNT SPLICE	49,469	9,759
5813121	Shunt Splice Program-ETL.8180	2025-TULUCAY-NAPA #1 SHUNT SPLICE	61,330	9,759
5813122	Shunt Splice Program-ETL.3820	2025-STANISLAUS-MANTECA #2 SHUNT SPLICE	47,432	9,759
5813125	Shunt Splice Program-ETL.4440	2025-CARIBOU - TABLE MTN SHUNT SPLICE	50,358	9,759
5813126	Shunt Splice Program-ETL.7055	2025-POE - RIO OSO SHUNT SPLICE	70,119	9,759
5813642	Shunt Splice Program-ETL.7000	2025-HAMILTON BRANCH- CHESTER SHUNT SPLI	89,120	9,800

For each of the POs in PG&E’s “Shunt Splice and Conductor Segment Program,” in the above table, please explain whether the lines that received shunt splices have been identified for replacement. If so, please provide the T.Dot and PO under which the line with the shunt splice will be replaced.

**ANSWER CPUC-PGE-91**

Planning Order	Planning Order Description	May 2025 TPR Project Name (Public)	Notes	Replacement PO, T.dot
5812670	Shunt Splice and Conductor Segment Program	2025-BRIDGEVILLE-GARBERVILLE SHUNT SPLIC	Identified for replacement under Garberville Area Reinforcement project	PO: 5807359 T.dot: T.0009603

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>May 2025 TPR Project Name (Public)</b>	<b>Notes</b>	<b>Replacement PO, T.dot</b>
5813100	Shunt Splice Program-ETL.6330	2025-CENTERVILLE-TABLE MTN-OROVILLE SHUN	Not identified for replacement but conductor may be assessed for replacement under Centerville-Table Mtn-Oroville SCADA SW (P.O: 5790821, T.dot: T.0005931	N/A
5813101	Shunt Splice Program-ETL.6500	2025-COLGATE-PALERMO SHUNT SPLICE	Not identified for replacement	N/A
5813102	Shunt Splice Program-ETL.8182	2025-CORDELIA #1 TAP SHUNT SPLICE	Identified for replacement under Tulucay-Napa #1 60kV Structure Replacement Project.	Tulucay-Napa #1 60kV Structure Replacement Project: P.O.: 5802895 T.dot: T.0005976
5813103	Shunt Splice Program-ETL.6921	2025-ELK CREEK TAP SHUNT SPLICE	Not identified for replacement	N/A
5813104	Shunt Splice Program-ETL.8410	2025-ELK-GUALALA SHUNT SPLICE	Not identified for replacement	N/A
5813105	Shunt Splice Program-ETL.6980	2025-FORT ROSS-GUALALA SHUNT SPLICE	Identified for replacement under conductor segment replacement program (few conductor segments only) and Fort Ross – Gualala 60 kV Line Reconductoring project.	Conductor Segment Replacement Program: P.O: 5560585 T.dot: T.0011220  Fort Ross – Gualala 60 kV Line Reconductoring: P.O: TBD (No P.O. was developed since funding was not allocated for this reliability driven-project) T.dot: T.0005706
5813107	Shunt Splice Program-ETL.1660	2025-GEYSERS #3-EAGLE ROCK SHUNT SPLICE	Not identified for replacement	N/A
5813108	Shunt Splice Program-ETL.7030	2025-HAT CREEK #1-WESTWOOD SHUNT SPLICE	Identified for replacement under conductor	Conductor Segment Replacement Program:

Planning Order	Planning Order Description	May 2025 TPR Project Name (Public)	Notes	Replacement PO, T.dot
			segment replacement program (few conductor segments only)	P.O: 5550819, 5550820 T.dot: T.0009921
5813109	Shunt Splice Program-ETL.7160	2025-IGNACIO-ALTO-SAUSALITO #1 SHUNT SPL	Identified for replacement under conductor segment replacement program (few conductor segments only)	Conductor Segment Replacement Program: P.O: 5560582 T.dot: T.0010715.11
5813110	Shunt Splice Program-ETL.7140	2025-IGNACIO-BOLINAS #1 SHUNT SPLICE	Not identified for replacement	N/A
5813111	Shunt Splice Program-ETL.7180	2025-IGNACIO-BOLINAS #2 SHUNT SPLICE	Not identified for replacement	N/A
5813112	Shunt Splice Program-ETL.7321	2025-JOLON TAP SHUNT SPLICE	Not identified for replacement	N/A
5813117	Shunt Splice Program-ETL.4316	2025-PARADISE-TABLE MTN SHUNT SPLICE	Not identified for replacement	N/A
5813118	Shunt Splice Program-ETL.7930	2025-SALINAS-LAURELES SHUNT SPLICE	Not identified for replacement but conductor may be replaced under customer-driven Salinas-Laureles 60 kV T-Line Pole Replacement project (P.O: 5531823, T.dot: T.0004279)	N/A
5813119	Shunt Splice Program-ETL.7212	2025-SNEATH LANE-HALF MOON BAY SHUNT SPL	Identified for replacement under conductor segment replacement program (few conductor segments only)	Conductor Segment Replacement Program: P.O: 5560584 T.dot: T.0011111
5813120	Shunt Splice Program-ETL.7575	2025-SNEATH LANE-PACIFICA SHUNT SPLICE	Not identified for replacement	N/A
5813121	Shunt Splice Program-ETL.8180	2025-TULUCAY-NAPA #1 SHUNT SPLICE	Identified for replacement	Conductor Segment Replacement Program:

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>May 2025 TPR Project Name (Public)</b>	<b>Notes</b>	<b>Replacement PO, T.dot</b>
			under conductor segment replacement program (few conductor segments only) and conductor may be assessed for replacement under Tulucay-Napa #1 60kV Structure Replacement Project (T.0005976)	P.O: 5560588 T.dot: T.0011222
5813122	Shunt Splice Program-ETL.3820	2025-STANISLAUS-MANTECA #2 SHUNT SPLICE	Identified for replacement	P.O: 5783641; 5782307; 5778199; 5803072  T.dot: T.0004515; T.0004301; T.0003638; T.0008743
5813125	Shunt Splice Program-ETL.4440	2025-CARIBOU - TABLE MTN SHUNT SPLICE	Not identified for replacement	N/A
5813126	Shunt Splice Program-ETL.7055	2025-POE - RIO OSO SHUNT SPLICE	Not identified for replacement	N/A
5813642	Shunt Splice Program-ETL.7000	2025-HAMILTON BRANCH- CHESTER SHUNT SPLI	Identified for replacement (few conductor segments only)	Conductor Segment Replacement Program: P.O: 5814465 T.dot: T.0011112

**PACIFIC GAS AND ELECTRIC COMPANY**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q92
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 5, 2025
<b>PG&amp;E Respondent(s):</b>	Nick Medina

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**QUESTION CPUC-PGE-92**

Questions 92 to 95 refer to PO 5555176 – Sonoma-Pueblo Shunt Splice. Workpaper 9, Tab 4 shows work under this PO is “OAI”, with most of the work to be completed in late 2025. 2025 Plant additions are \$3,061,238.

For PO 5555176 – Sonoma-Pueblo Shunt Splice. Please describe the work performed under this PO and provide all advanced authorizations and business cases for this PO .

**ANSWER CPUC-PGE-92**

Please refer to FERC-TO21\_AU\_CPUC-PGE\_03-Q92\_Atch01 for the Project Authorization for PO 5555176. There is no advanced authorization for this project.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q93
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 19, 2025
<b>PG&amp;E Respondent(s):</b>	Christine Zimmerman, Chandini Prasad

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**QUESTION CPUC-PGE-93**

Questions 92 to 95 refer to PO 5555176 – Sonoma-Pueblo Shunt Splice. Workpaper 9, Tab 4 shows work under this PO is “OAI”, with most of the work to be completed in late 2025. 2025 Plant additions are \$3,061,238.

For PO 5555176 – Sonoma-Pueblo Shunt Splice, please provide the number of shunt splices added and the location and age of the conductor to which the shunt splice(s) were applied.

**ANSWER CPUC-PGE-93**

<b>HOST LINE NAME</b>	<b>PM Order</b>	<b>FROM STRUCTURE #</b>	<b>TO STRUCTURE #</b>	<b>LATITUDE</b>	<b>LONGITUDE</b>	<b># of Splice Shunts Installed</b>	<b>Date Installed</b>	<b>Age of the Conductor</b>
SONOM A-PUEBLO	740570 97	004/005	004/006	38.271051	-122.387459	6	11/13/20 24	122
SONOM A-PUEBLO	740570 97	004/010	004/011	38.274414	-122.384172	1	11/13/20 24	122

Conductor age date is derived from Transmission Composite Risk Model, 12/24/2024 version (Wind Hazard – Conductor Module).

**PACIFIC GAS AND ELECTRIC COMPANY  
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FERC Docket Nos. ER26-XX-XXX, et. al.  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q94
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 19, 2025
<b>PG&amp;E Respondent(s):</b>	Christine Zimmerman, Chandini Prasad

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-94**

Questions 92 to 95 refer to PO 5555176 – Sonoma-Pueblo Shunt Splice. Workpaper 9, Tab 4 shows work under this PO is “OAI”, with most of the work to be completed in late 2025. 2025 Plant additions are \$3,061,238.

For PO 5555176 – Sonoma-Pueblo Shunt Splice, please explain whether the section(s) of cable to which the shunt splice was applied will be replaced as part of PO 5807467 -- Sonoma-Pueblo 115kV Reconductor project, shown in the May 2025 TPR Project Spreadsheet with an “Original In-Service Date” of “2028-12-31” and a “Current Projected or Actual In-Service Date” of “2031-10-20 because of “Prioritization.” If it is not, please explain if it will be replaced as part of another PO and provide that PO.

**ANSWER CPUC-PGE-94**

PO 5807467 is one of the planning order numbers associated with Santa Rosa 115kV Lines Reconductoring Project (T.0009626). A part of the scope of the Santa Rosa 115kV Lines Reconductoring project includes reconductoring 18.5 miles of the Sonoma-Pueblo 115kV line. Since the entire Sonoma-Pueblo 115kV line will be reconducted under T.0009626, any sections of the cable where splice shunts have been applied under PO 555176, will be reconducted via T.0009626.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q95
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 5, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka

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**QUESTION CPUC-PGE-95**

Questions 92 to 95 refer to PO 5555176 – Sonoma-Pueblo Shunt Splice. Workpaper 9, Tab 4 shows work under this PO is “OAI”, with most of the work to be completed in late 2025. 2025 Plant additions are \$3,061,238.

For PO 5555176 – Sonoma-Pueblo Shunt Splice, please confirm that the values listed as 2025 Plant Additions in WP9 Tab 4 will be booked to FERC Account 356 (Overhead Conductors and Devices) with a depreciable life of 65 years and depreciation rate of 3.16%. If not, please provide explain why not.

**ANSWER CPUC-PGE-95**

Yes, any capital costs for shunt splices in PO 5555176 will be recorded to FERC Plant Account 356 upon FERC approval of the Settlement.

For more information regarding group depreciation policies, please refer to PG&E’s response to FERC-TO21\_AU\_CPUC-PGE\_03-Q86.

**cPACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q96
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 19, 2025
<b>PG&amp;E Respondent(s):</b>	Christine Zimmerman, Chandini Prasad

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-96**

Questions 96 to 98 refer to PO 5555177 – Moss Landing-Los Banos Shunt Splice. Workpaper 9, Tab 4 shows work under this PO is “OAI”, with most of the work to be completed in late 2025. 2025 Plant additions are \$3,115,202.

For PO 5555177 – Moss Landing-Los Banos Shunt Splice, please provide the number of shunt splices added and the location and age of the conductor to which the shunt splice(s) were applied.

**ANSWER CPUC-PGE-96**

Please see next page.

<b>HOST LINE NAME</b>	<b>PM Order</b>	<b>Structure</b>	<b>Lat.</b>	<b>Long.</b>	<b># of Splice Shunts Installed</b>	<b>Install Date</b>	<b>Age of the Conductor</b>
MOSS LANDING-LOS BANOS	74057098	015/072	36.800446	-121.526734	3	4/23/2025	58
MOSS LANDING-LOS BANOS	74057098	018/085	36.802748	-121.476303	6	4/23/2025	58
MOSS LANDING-LOS BANOS	74057098	037/162	36.912717	-121.198324	6	4/23/2025	58
MOSS LANDING-LOS BANOS	74057098	039/170	36.929474	-121.181629	6	4/23/2025	58
MOSS LANDING-LOS BANOS	74057098	040/175	36.944091	-121.167617	6	4/23/2025	58
MOSS LANDING-LOS BANOS	74057098	041/180	36.954064	-121.150125	4	4/23/2025	58

Conductor age date derived from Transmission Composite Risk Model, 12/24/2024 version (Wind Hazard – Conductor Module).

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q97
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 19, 2025
<b>PG&amp;E Respondent(s):</b>	Christine Zimmerman, Chandini Prasad

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**QUESTION CPUC-PGE-97**

Questions 96 to 98 refer to PO 5555177 – Moss Landing-Los Banos Shunt Splice. Workpaper 9, Tab 4 shows work under this PO is “OAI”, with most of the work to be completed in late 2025. 2025 Plant additions are \$3,115,202.

For PO 5555177 – Moss Landing-Los Banos Shunt Splice, please explain whether the section(s) of cable to which the shunt splice was applied will be replaced as part of a larger reconductoring project in the next 8 years. If so, please identify the transmission line that will be reconducted, and provide the PO and project name.

**ANSWER CPUC-PGE-97**

Currently there are no reconductoring or rebuild projects planned for Moss Landing-Los Banos transmission line.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q98
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 5, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka

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**QUESTION CPUC-PGE-98**

Questions 96 to 98 refer to PO 5555177 – Moss Landing-Los Banos Shunt Splice. Workpaper 9, Tab 4 shows work under this PO is “OAI”, with most of the work to be completed in late 2025. 2025 Plant additions are \$3,115,202.

For PO 5555177 – Moss Landing-Los Banos Shunt Splice, please confirm that the values listed as 2025 Plant Additions in WP9 Tab 4 will be booked to FERC Account 356 (Overhead Conductors and Devices) with a depreciable life of 65 years and depreciation rate of 3.16%. If not, please provide explain why not.

**ANSWER CPUC-PGE-98**

Yes, any capital costs for shunt splices in PO 5555176 will be recorded to FERC Plant Account 356 upon FERC approval of the Settlement.

For more information regarding group depreciation policies, please refer to PG&E’s response to FERC-TO21\_AU\_CPUC-PGE\_03-Q86.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
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<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q99
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 18, 2025
<b>PG&amp;E Respondent(s):</b>	Garrett Galimba, Ryan Blake

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**QUESTION CPUC-PGE-99**

Questions 99 to 104 refer to PO 5776721 – KERN PP: Install Security Technology, shown in Workpaper 9, Tab 4 with an “Operative Date” of “May-25” and 2025 plant additions of \$9,084,385.

For PO 5776721 – KERN PP: Install Security Technology, with an “Operative Date” of “May-25” and 2025 plant additions of \$9,084,385, the May 2025 TPR Project Spreadsheet shows the “Original Planned In-Service Date” for this PO was “2021-12-31” and its “Current Projected or Actual In-Service Date” is “2025-05-30” because of “Prioritization.” Please

- a. Confirm this project has been placed in service;
- b. Explain why the project was delayed from its original in-service date, including a narrative description of what the term “prioritization” means with respect to this project.

**ANSWER CPUC-PGE-99**

- a. This project has not been placed in service. Construction is ongoing and planned to be completed by the end of 2025.
- b. In general, PG&E performs annual work planning activities to establish budgets and work plans across the company. In the work planning process, project plans and timelines are updated to the latest forecasts from project managers. Additionally, work may be subject to reprioritization. “Prioritization” with respect to this project and others with this designation means that this project was reprioritized so that PG&E could pursue other higher risk impacting work, such as wildfire mitigation and other transmission capacity projects that address nearer-term needs and has been rescheduled to later years where PG&E’s portfolio will allow for the cost of the project. Please refer to sections 4 and 5 of the RBPPF standard in FERC-TO21\_AU\_CPUC-PGE\_03-Q64\_Atch01 for a narrative on Prioritization.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
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<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q100
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 5, 2025
<b>PG&amp;E Respondent(s):</b>	Kim Erdmann, Nick Medina

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**QUESTION CPUC-PGE-100**

Questions 99 to 104 refer to PO 5776721 – KERN PP: Install Security Technology, shown in Workpaper 9, Tab 4 with an “Operative Date” of “May-25” and 2025 plant additions of \$9,084,385.

For PO 5776721 – KERN PP: Install Security Technology, for each year since project inception, please provide an annual cost breakdown by material, contract, labor, AFUDC, and other overheads from project inception to date.

**ANSWER CPUC-PGE-100**

Please refer to FERC-TO21\_AU\_CPUC-PGE\_03-Q59\_Atch01. Please note this attachment includes incurred capital expenditures for other projects with the same question in CPUC-PGE-03

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
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<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q101
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 18, 2025
<b>PG&amp;E Respondent(s):</b>	Garrett Galimba

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**QUESTION CPUC-PGE-101**

Questions 99 to 104 refer to PO 5776721 – KERN PP: Install Security Technology, shown in Workpaper 9, Tab 4 with an “Operative Date” of “May-25” and 2025 plant additions of \$9,084,385.

For PO 5776721 – KERN PP: Install Security Technology, please provide the project milestones achieved in each year of the project since its inception.

**ANSWER CPUC-PGE-101**

Project kickoff & walkdown: 10/9/2018

Project scope approved: 9/30/2019

Engineering complete: 9/20/2021

Construction start: 1/3/2022

Project deferred: 11/2022 - 1/2025

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
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<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q102
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 18, 2025
<b>PG&amp;E Respondent(s):</b>	Garrett Galimba

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**QUESTION CPUC-PGE-102**

Questions 99 to 104 refer to PO 5776721 – KERN PP: Install Security Technology, shown in Workpaper 9, Tab 4 with an “Operative Date” of “May-25” and 2025 plant additions of \$9,084,385.

For PO 5776721 – KERN PP: Install Security Technology, please quantify the project percentage of completion that occurred by year over the life of the project.

**ANSWER CPUC-PGE-102**

Project initiated 5% complete: 2018

Scope approved 10% complete: 2019

Engineering complete 30%: 2021

Material procured & Construction Start 50%: 2022

Testing and commissioning 90%: 2025

As-builts, documentation & project close 100%: 2026

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q103
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 21, 2025
<b>PG&amp;E Respondent(s):</b>	Garrett Galimba

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-103**

Questions 99 to 104 refer to PO 5776721 – KERN PP: Install Security Technology, shown in Workpaper 9, Tab 4 with an “Operative Date” of “May-25” and 2025 plant additions of \$9,084,385.

For PO 5776721 – KERN PP: Install Security Technology, please explain whether this PO was ever placed in deferred or “on hold” at any time since its creation. If it was, for each hold, please provide the date and reason(s) the hold was placed. If this PO was not placed on hold, please explain why.

**ANSWER CPUC-PGE-103**

This PO was placed On Hold via SAP deferred status from 3/20/23 to 6/13/24 due to prioritization/funding.

**PACIFIC GAS AND ELECTRIC COMPANY  
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FERC Docket Nos. ER26-XX-XXX, et. al.  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q104
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 21, 2025
<b>PG&amp;E Respondent(s):</b>	Garrett Galimba

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**QUESTION CPUC-PGE-104**

Questions 99 to 104 refer to PO 5776721 – KERN PP: Install Security Technology, shown in Workpaper 9, Tab 4 with an “Operative Date” of “May-25” and 2025 plant additions of \$9,084,385.

For PO 5776721 – KERN PP: Install Security Technology, the May 2025 TPR Project Spreadsheet shows a Construction Start Date” of “2022-01-03.” Please provide the date PG&E halted construction on this project; and provide the incremental costs incurred to demobilize and re-mobilize crews, make the work area safe during construction dormancy, and other related activities during the halt in construction.

**ANSWER CPUC-PGE-104**

Notification to stop construction was issued on August 25, 2022. An additional \$15,386 for demobilization, remobilization and escalation cost was incurred.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q105
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 18, 2025
<b>PG&amp;E Respondent(s):</b>	Ryan Blake

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-105**

Questions 105 to 110 refer to the POs below that are included in T.0000980 -- KERN PP 115kV BAAH & MPAC. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5770678	KERN PP: Convert 115 KV Bus to BAAH	Jan-25	40,261,112	0
5771732	Kern PP 115kV Tline	Mar-25	11,573,105	0
5759901	KERN PP: INSTALL 115KV MPAC BLDG	Jan-25	16,940,419	0
5773025	WESTPARK: INSTALL MPAC BUILDING	Apr-26	0	17,288,926
Total			68,774,636	17,288,926

Each of the POs in the table above are described in Field 5 of the May 2025 TPR Project Spreadsheet as “Upgrade the existing Kern PP Substation 115kV bus to a breaker-and-a-half (BAAH) configuration.” The “Original Planned In-Service Date” for all POs was “2022-10-12” and the “Reason for Change in In-Service Date” is shown as “Prioritization.”

For each of the POs included in T.0000980 -- KERN PP 115kV BAAH & MPAC, please explain why the project was delayed from its original in-service date, including a narrative description of what the term “prioritization” means with respect to this project.

**ANSWER CPUC-PGE-105**

Please refer to PG&E’s response to FERC-TO21\_AU\_CPUC-PGE\_03-Q99.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q106
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 5, 2025
<b>PG&amp;E Respondent(s):</b>	Kim Erdmann, Nick Medina

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-106**

Questions 105 to 110 refer to the POs below that are included in T.0000980 -- KERN PP 115kV BAAH & MPAC. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5770678	KERN PP: Convert 115 KV Bus to BAAH	Jan-25	40,261,112	0
5771732	Kern PP 115kV Tline	Mar-25	11,573,105	0
5759901	KERN PP: INSTALL 115KV MPAC BLDG	Jan-25	16,940,419	0
5773025	WESTPARK: INSTALL MPAC BUILDING	Apr-26	0	17,288,926
Total			68,774,636	17,288,926

Each of the POs in the table above are described in Field 5 of the May 2025 TPR Project Spreadsheet as “Upgrade the existing Kern PP Substation 115kV bus to a breaker-and-a-half (BAAH) configuration.” The “Original Planned In-Service Date” for all POs was “2022-10-12” and the “Reason for Change in In-Service Date” is shown as “Prioritization.”

For each of the POs included in T.0000980 -- KERN PP 115kV BAAH & MPAC, please provide for each year since project inception the annual cost breakdown by material, contract, labor, AFUDC, and other overheads from project inception to date.

**ANSWER CPUC-PGE-106**

Please refer to FERC-TO21\_AU\_CPUC-PGE\_03-Q59-Atch01. Please note this attachment includes incurred capital expenditures for other projects with the same question in CPUC-PGE-03

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q107
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 7, 2025
<b>PG&amp;E Respondent(s):</b>	Creed Young Jr, Justin Cain, Tim Criner

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-107**

Questions 105 to 110 refer to the POs below that are included in T.0000980 -- KERN PP 115kV BAAH & MPAC. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5770678	KERN PP: Convert 115 KV Bus to BAAH	Jan-25	40,261,112	0
5771732	Kern PP 115kV Tline	Mar-25	11,573,105	0
5759901	KERN PP: INSTALL 115KV MPAC BLDG	Jan-25	16,940,419	0
5773025	WESTPARK: INSTALL MPAC BUILDING	Apr-26	0	17,288,926
Total			68,774,636	17,288,926

Each of the POs in the table above are described in Field 5 of the May 2025 TPR Project Spreadsheet as “Upgrade the existing Kern PP Substation 115kV bus to a breaker-and-a-half (BAAH) configuration.” The “Original Planned In-Service Date” for all POs was “2022-10-12” and the “Reason for Change in In-Service Date” is shown as “Prioritization.”

For each of the POs included in T.0000980 -- KERN PP 115kV BAAH & MPAC, please provide the project milestones achieved in each year of the project since its inception.

**ANSWER CPUC-PGE-107**

PG&E objects to this question as it seeks information outside the scope of the Rate Year 2026 Annual Update. Subject to and without waiving the objection, PG&E provides the following information:

Planning Order	Order	Milestone	Year
5771732	74007157	LLM Ordered	2017
5771732	74007157	Project Kick-Off	2016
5771732	74007157	Walkdown	2017
5771732	74007157	Design Start	2016
5771732	74007157	Scope Approved	2017
5771732	74007157	Engineering Start	2017
5771732	74007157	Issue for Construction -IFC	2020
5771732	74007157	Engineering End	2020
5771732	74007157	Construction Start	2021
5771732	74007157	Electric Construction Start	2021
5771732	74007157	Clearances Start	2021
5771732	74007157	Electric Construction Complete (CN24)	2025
5771732	74007157	Clearances End	2025
5771732	74007157	Operative Date	2025
5771732	74007157	Construction End	2025
5771732	74007157	LLM Received	2020
5759901	74002486	Project Kick-Off Meeting	2016
5759901	74002486	Engineering Start	2016
5759901	74002486	Project Walkdown Meeting	2016
5759901	74002486	Project Scope Document Approval	2017
5759901	74002486	Design Start	2017
5759901	74002486	Engineering End	2022
5759901	74002486	Long lead material ordered	2017
5759901	74002486	Long lead material received	2022
5759901	74002486	Construction Start	2021
5759901	74002486	Clearances Start	2024
5759901	74002486	Operative Date - OPDAT	2025
5770678	74005663	Project Kick-Off Meeting	2016
5770678	74005663	Engineering Start	2016
5770678	74005663	Project Walkdown Meeting	2016
5770678	74005663	Project Scope Document Approval	2017
5770678	74005663	Design Start	2017
5770678	74005663	IFC OD Drawings	2019
5770678	74005663	Engineering End	2022
5770678	74005663	Long lead material ordered	2017
5770678	74005663	Long lead material received	2020
5770678	74005663	Construction Start	2021
5770678	74005663	Clearances Start	2024
5770678	74005663	Clearances Complete	2025
5770678	74005663	Construction End	2025
5770678	74005663	Operative Date - OPDAT	2025
5773025	74009061	Project Kick-Off Meeting	2016
5773025	74009061	Engineering Start	2016
5773025	74009061	Project Walkdown Meeting	2016
5773025	74009061	Project Scope Document Approval	2017
5773025	74009061	Design Start	2017
5773025	74009061	IFC all OD Drawings	2019
5773025	74009061	Engineering End	2023
5773025	74009061	IFC ID Drawings	2023
5773025	74009061	Long lead material ordered	2017
5773025	74009061	Long lead material received	2023

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q108
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 7, 2025
<b>PG&amp;E Respondent(s):</b>	Creed Young Jr, Justin Cain, Tim Criner

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-108**

Questions 105 to 110 refer to the POs below that are included in T.0000980 -- KERN PP 115kV BAAH & MPAC. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5770678	KERN PP: Convert 115 KV Bus to BAAH	Jan-25	40,261,112	0
5771732	Kern PP 115kV Tline	Mar-25	11,573,105	0
5759901	KERN PP: INSTALL 115KV MPAC BLDG	Jan-25	16,940,419	0
5773025	WESTPARK: INSTALL MPAC BUILDING	Apr-26	0	17,288,926
Total			68,774,636	17,288,926

Each of the POs in the table above are described in Field 5 of the May 2025 TPR Project Spreadsheet as “Upgrade the existing Kern PP Substation 115kV bus to a breaker-and-a-half (BAAH) configuration.” The “Original Planned In-Service Date” for all POs was “2022-10-12” and the “Reason for Change in In-Service Date” is shown as “Prioritization.”

For each of the POs included in T.0000980 -- KERN PP 115kV BAAH & MPAC, please quantify the project percentage of completion that occurred by year over the life of the project.

**ANSWER CPUC-PGE-108**

PG&E objects to this question as it seeks information outside the scope of the Formula Rate for Rate Year 2026. Subject to and without waiving the objection, PG&E provides the following information: 2016: 1%, 2017: 3%, 2018: 6%, 2019: 8%, 2020: 15%, 2021: 25%, 2022: 36%, 2023: 40%, 2024: 47%, 2025: 51%

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q109
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 7, 2025
<b>PG&amp;E Respondent(s):</b>	Creed Young Jr, Justin Cain, Nick Medina, Tim Criner

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-109**

Questions 105 to 110 refer to the POs below that are included in T.0000980 -- KERN PP 115kV BAAH & MPAC. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5770678	KERN PP: Convert 115 KV Bus to BAAH	Jan-25	40,261,112	0
5771732	Kern PP 115kV Tline	Mar-25	11,573,105	0
5759901	KERN PP: INSTALL 115KV MPAC BLDG	Jan-25	16,940,419	0
5773025	WESTPARK: INSTALL MPAC BUILDING	Apr-26	0	17,288,926
Total			68,774,636	17,288,926

Each of the POs in the table above are described in Field 5 of the May 2025 TPR Project Spreadsheet as “Upgrade the existing Kern PP Substation 115kV bus to a breaker-and-a-half (BAAH) configuration.” The “Original Planned In-Service Date” for all POs was “2022-10-12” and the “Reason for Change in In-Service Date” is shown as “Prioritization.”

For each of the POs included in T.0000980 -- KERN PP 115kV BAAH & MPAC, please explain whether the PO was ever placed in deferred or “on hold” status at any time since its creation. If it was, for each hold, please provide the date and reason(s) the hold was placed. If this PO was not placed on hold, please explain why.

**ANSWER CPUC-PGE-109**

See below for information regarding POs placed in SAP deferred status:

PO 5759901- placed in deferred 2/27/23, released on 1/4/24- due to reprioritization

PO 5770678- Was not put in deferred status due to active SWPPP

PO 5771732- Was not put in deferred status due to not meeting the timing requirement of deferral which requires a 6-month continuous period of work stopping (due to receiving material, executing contract change orders, processing invoices, and updating engineering).

PO 5773025- Was not put in deferred status, due to not meeting the timing requirement of deferral which requires a 6-month continuous period of work stopping (due to MPAC building procurement)

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q110
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 7, 2025
<b>PG&amp;E Respondent(s):</b>	Creed Young Jr, Justin Cain, Tim Criner

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-110**

Questions 105 to 110 refer to the POs below that are included in T.0000980 -- KERN PP 115kV BAAH & MPAC. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5770678	KERN PP: Convert 115 KV Bus to BAAH	Jan-25	40,261,112	0
5771732	Kern PP 115kV Tline	Mar-25	11,573,105	0
5759901	KERN PP: INSTALL 115KV MPAC BLDG	Jan-25	16,940,419	0
5773025	WESTPARK: INSTALL MPAC BUILDING	Apr-26	0	17,288,926
<b>Total</b>			<b>68,774,636</b>	<b>17,288,926</b>

Each of the POs in the table above are described in Field 5 of the May 2025 TPR Project Spreadsheet as “Upgrade the existing Kern PP Substation 115kV bus to a breaker-and-a-half (BAAH) configuration.” The “Original Planned In-Service Date” for all POs was “2022-10-12” and the “Reason for Change in In-Service Date” is shown as “Prioritization.”

For PO 5759901, included in T.0000980 -- KERN PP 115kV BAAH & MPAC, the May 2025 TPR Project Spreadsheet indicates a “Construction Start Date” of “2021-08-23.” Please explain whether PG&E halted construction on this PO at any time. If yes, please provide the date PG&E halted construction on this project; and provide the incremental costs incurred to demobilize and re-mobilize crews, make the work area safe during construction dormancy, and other related activities during the halt in construction.

**ANSWER CPUC-PGE-110**

Yes, Kern MPAC Planning order 5759901 was placed in deferred status from 2/27/23-1/4/24. The additional charges are due to the deferral, totaling \$439,915:

Ongoing SWPPP Monitoring: \$27,083

Demobilization: \$259,000

Remobilization: \$98,006

Re-Megger and Blue Dotting: \$55,826

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q111
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 5, 2025
<b>PG&amp;E Respondent(s):</b>	Kim Erdmann, Nick Medina

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-111**

Questions 111 through 116 refer to the POs below relating to relay work at the Midway Substation. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5773128	REPL BANK 11 AND VINCENT RELAYS	May-25	15,640,059	0
5773129	Midway Bank 13 Relay Project	Oct-25	10,461,643	0

For each of the POs 5773128 and 5773129, pertaining to relay work at the Midway Substation, please provide, for each year since project inception, the annual cost breakdown by material, contract, labor, AFUDC, and other overheads from project inception to date.

**ANSWER CPUC-PGE-111**

Please refer to FERC-TO21\_AU\_CPUC-PGE\_03-Q59-Atch01. Please note this attachment includes incurred capital expenditures for other projects with the same question in CPUC-PGE-03

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q112
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 18, 2025
<b>PG&amp;E Respondent(s):</b>	Scott Raymond

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-112**

Questions 111 through 116 refer to the POs below relating to relay work at the Midway Substation. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5773128	REPL BANK 11 AND VINCENT RELAYS	May-25	15,640,059	0
5773129	Midway Bank 13 Relay Project	Oct-25	10,461,643	0

For each of the POs 5773128 and 5773129, pertaining to relay work at the Midway Substation, please provide the project milestones achieved in each year of the project since its inception.

**ANSWER CPUC-PGE-112**

PO 5773128

AA Approved	May-16
Assign Project Manager	Mar-17
Engineering Start	Mar-17
Project Kick-Off	Jul-17
Walkdown	May-19

<b>Milestone</b>	
Order Level Scope Approved	Oct-19
Design Start	Nov-19
Constructability Review Meeting	Feb-21
LLM Ordered	Mar-21
Gate 1 Business Case Approved	Apr-21
Civil IFA	Nov-21
Indoor FDR	Jan-22
Outdoor IFA	Feb-22
Civil IFC	Feb-22
Outdoor IFC	Mar-22
Environmental Release to Construction	Mar-22
Gate 2 BC approved	May-22
Indoor IFA	Jul-22
Construction Start	Jul-22
Civil Construction Start	Jul-22
LLM Received	Jul-22
Indoor IFC	Jul-22
Electric Construction Start	Jan-23
Civil Construction End	Apr-23
JE Approval	Sep-23
Clearances Start	Jan-25
Engineering End	May-25
Construction End	Jul-25
Clearances End	Jul-25
Operative Date	Jul-25

<b>Milestone</b>	
Electric Construction End	Jul-25
Schedule Contingency Reserve (Risk and Schedule)	Jul-25
Red-Lined Drawings Received from Construction	Aug-25
Pre - As Builts Sent	Oct-25
As-Builts Review Meeting	Oct-25
As-Builts Complete	Nov-25
Order Closed	Dec-26
Project Closed	Dec-26

PO 5773129

AA Approved	May-16
Assign Project Manager	Mar-17
Engineering Start	Mar-17
Project Kick-Off	Jul-17
Walkdown	May-19
Order Level Scope Approved	Oct-19
Design Start	Nov-19
LLM Ordered	Jul-20
Gate 1 BC approved	Apr-21
Outdoor final design review	Jul-21
Indoor Final Design Review	Jul-21
Indoor FDR	Jul-21
Civil Final Design Review	Jul-21
Outdoor IFA	Aug-21

<b>Milestone</b>	
Civil IFA	Aug-21
Outdoor IFC	Sep-21
Civil IFC	Sep-21
Environmental Release to Construction	Sep-21
Project Manager Release to Construction	Sep-21
Indoor IFA	Oct-21
Engineering End	Nov-21
Indoor IFC	Nov-21
Civil Construction Start	Jan-22
JE Approval	Feb-22
Business Case Approved	Feb-22
LLM Received	Mar-22
Civil Construction End	Jun-22
Construction Start	Jul-22
Electric Construction Start	Jul-22
Clearances Start	Aug-25
Electric Construction End	Dec-25
Construction End	Dec-25
Clearances End	Dec-25
Operative Date	Dec-25
Company Required Operative Date CRODT	Dec-25
Pre - As Builts Sent	Dec-25
As-Builts Review Meeting	Dec-25
Red-Lined Drawings Received from Construction	Dec-25
As-Builts Complete	Mar-26

<b>Milestone</b>	
Order Closed	Mar-27
Project Closed	Mar-27

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q113
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 18, 2025
<b>PG&amp;E Respondent(s):</b>	Scott Raymond

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**QUESTION CPUC-PGE-113**

Questions 111 through 116 refer to the POs below relating to relay work at the Midway Substation. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5773128	REPL BANK 11 AND VINCENT RELAYS	May-25	15,640,059	0
5773129	Midway Bank 13 Relay Project	Oct-25	10,461,643	0

For each of the POs 5773128 and 5773129, pertaining to relay work at the Midway Substation, please quantify the project percentage of completion that occurred by year over the life of the project.

**ANSWER CPUC-PGE-113**

5773128											
Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
% done current year	0.00%	0.52%	0.04%	1.50%	0.84%	2.13%	8.48%	52.90%	12.65%	20.93%	0%

5773129											
Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
% done current year	0.00%	0.68%	0.70%	0.99%	3.45%	5.17%	24.16%	9.28%	49.91%	5.66%	0.00%

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q114
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 18, 2025
<b>PG&amp;E Respondent(s):</b>	Scott Raymond

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-114**

Questions 111 through 116 refer to the POs below relating to relay work at the Midway Substation. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5773128	REPL BANK 11 AND VINCENT RELAYS	May-25	15,640,059	0
5773129	Midway Bank 13 Relay Project	Oct-25	10,461,643	0

For each of the POs 5773128 and 5773129, pertaining to relay work at the Midway Substation, please explain whether the PO was ever placed in deferred or “on hold” status. If it was, for each hold, please provide the date and reason(s) the hold was placed. If the PO was not placed on hold, please explain why.

**ANSWER CPUC-PGE-114**

These POs were never placed On Hold via SAP Deferred status or the Automated AFUDC Stoppage process. This PO did not meet the criteria to be put on hold.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q115
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 18, 2025
<b>PG&amp;E Respondent(s):</b>	Scott Raymond

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-115**

Questions 111 through 116 refer to the POs below relating to relay work at the Midway Substation. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5773128	REPL BANK 11 AND VINCENT RELAYS	May-25	15,640,059	0
5773129	Midway Bank 13 Relay Project	Oct-25	10,461,643	0

For each of the POs 5773128 and 5773129, pertaining to relay work at the Midway Substation, the May 2025 TPR Project Spreadsheet indicates an “Original In-Service Date” of “2022-08-31.” The reason for the change in the in-service indicated for each PO is “bundling dependencies.” Please provide a definition of “bundling dependencies” and explain why these dependencies delayed the projects by approximately three years.

**ANSWER CPUC-PGE-115**

PO 5773128 and PO 5773129 were dependent on transformer repairs and a new control room being engineered and constructed.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q116
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 18, 2025
<b>PG&amp;E Respondent(s):</b>	Scott Raymond

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-116**

Questions 111 through 116 refer to the POs below relating to relay work at the Midway Substation. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5773128	REPL BANK 11 AND VINCENT RELAYS	May-25	15,640,059	0
5773129	Midway Bank 13 Relay Project	Oct-25	10,461,643	0

For relay work at the Midway Substation, for PO 5773128, the May 2025 TPR Project Spreadsheet indicates a “Construction Start Date” of “2023-01-03”, and for PO 5773129 indicates a “Construction Start Date” of “2022-07-01.” Please explain whether construction was halted at any time between these dates and the “Operative Dates” noted above. If so, please provide the date PG&E halted construction on these POs; and provide the incremental costs incurred to demobilize and re-mobilize crews, make the work area safe during construction dormancy, and other related activities during the halt in construction.

**ANSWER CPUC-PGE-116**

Construction was halted from 11/1/2023 to 1/1/2024. There were no additional costs due to any of the above items. The crews had multiple projects on-site during that time and were able to re-assign resources on site.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q117
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 18, 2025
<b>PG&amp;E Respondent(s):</b>	Scott Raymond

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-117**

Questions 117 through 122 refer to PO 5768786 – MIDWAY: Upgrade 230 KV Bus Section D. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5768786	MIDWAY: Upgrade 230 KV Bus Section D	Oct-25	67,332,806	848,361

For PO 5768786 – MIDWAY: Upgrade 230 KV Bus Section D, the May 2025 TPR Project Spreadsheet shows the “Original Planned In-Service Date” for this PO was “2022-04-01”, and its “Current Projected or Actual In-Service Date” is “2025-10-24” because of “Prioritization.” Please confirm this project is expected to be placed in service in October 2025.

**ANSWER CPUC-PGE-117**

Planning Order 5768786 is expected to be placed into service November 2025.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q118
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 5, 2025
<b>PG&amp;E Respondent(s):</b>	Kim Erdmann, Nick Medina

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-118**

Questions 117 through 122 refer to PO 5768786 – MIDWAY: Upgrade 230 KV Bus Section D. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5768786	MIDWAY: Upgrade 230 KV Bus Section D	Oct-25	67,332,806	848,361

For PO 5768786 – MIDWAY: Upgrade 230 KV Bus Section D, for each year since project inception, please provide an annual cost breakdown by material, contract, labor, AFUDC, and other overheads from project inception to date.

**ANSWER CPUC-PGE-118**

Please refer to FERC-TO21\_AU\_CPUC-PGE\_03-Q59\_Atch01. Please note this attachment includes incurred capital expenditures for other projects with the same question in CPUC-PGE-03

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q119
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 18, 2025
<b>PG&amp;E Respondent(s):</b>	Scott Raymond

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-119**

Questions 117 through 122 refer to PO 5768786 – MIDWAY: Upgrade 230 KV Bus Section D. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5768786	MIDWAY: Upgrade 230 KV Bus Section D	Oct-25	67,332,806	848,361

For PO 5768786 – MIDWAY: Upgrade 230 KV Bus Section D, please provide the project milestones achieved in each year of the project since its inception.

**ANSWER CPUC-PGE-119**

AA Approved	Oct-2016
Assign Project Manager	Feb-2017
Project Kick-Off	Apr-2017
Engineering Start	Sep-2017
Walkdown	Sep-2017
Design Start	Dec-2017
Order Level Scope Approved	Apr-2018

<b>Milestone</b>	
Constructability Review Meeting	Oct-2018
Engineering End	Aug-2019
Outdoor IFC	Aug-2019
Business Case Approved	Mar-2020
LLM Ordered	Apr-2020
Environmental Release to Construction	Mar-2021
PM RTC	Mar-2021
Permits Complete	Apr-2021
Construction Start	Apr-2021
Civil Construction Start	May-2021
Electric Construction Start	Jul-2021
LLM Received	Aug-2021
JE Approval	Mar-2024
Civil Construction End	Sep-2025
Clearance Start	Oct-2025
Construction End	Nov-2025
Electric Construction End	Nov-2025
Clearances End	Nov-2025
Operative Date	Nov-2025
Red-Lined Drawings Received from Construction	Nov-2025
Company Required Operative Date CRODT	Nov-2025
As-Builts Review Meeting	Dec-2025
As-Builts Complete	Mar-2026
Project Closed	May-2027

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q120
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 18, 2025
<b>PG&amp;E Respondent(s):</b>	Scott Raymond

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-120**

Questions 117 through 122 refer to PO 5768786 – MIDWAY: Upgrade 230 KV Bus Section D. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5768786	MIDWAY: Upgrade 230 KV Bus Section D	Oct-25	67,332,806	848,361

For PO 5768786 – MIDWAY: Upgrade 230 KV Bus Section D, please quantify the project percentage of completion that occurred by year over the life of the project.

**ANSWER CPUC-PGE-120**

5768786	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
% done current year	0.00%	0.86%	3.75%	4.73%	6.70%	37.90%	22.86%	1.41%	10.23%	11.55%	0.00%

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q121
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 18, 2025
<b>PG&amp;E Respondent(s):</b>	Scott Raymond

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-121**

Questions 117 through 122 refer to PO 5768786 – MIDWAY: Upgrade 230 KV Bus Section D. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5768786	MIDWAY: Upgrade 230 KV Bus Section D	Oct-25	67,332,806	848,361

For PO 5768786 – MIDWAY: Upgrade 230 KV Bus Section D, please explain whether this PO was ever placed in deferred or “on hold” status. If it was, for each hold, please provide the date and reason(s) the hold was placed. If this PO was not placed on hold, please explain why.

**ANSWER CPUC-PGE-121**

This project was placed on-hold via SAP Deferred status from 1/1/2023 – 3/1/2024 due to prioritization/funding.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q122
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 18, 2025
<b>PG&amp;E Respondent(s):</b>	Scott Raymond

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-122**

Questions 117 through 122 refer to PO 5768786 – MIDWAY: Upgrade 230 KV Bus Section D. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5768786	MIDWAY: Upgrade 230 KV Bus Section D	Oct-25	67,332,806	848,361

For PO 5768786 – MIDWAY: Upgrade 230 KV Bus Section D, the May 2025 TPR Project Spreadsheet shows a “Construction Start Date” of “2021-07-08.” Please explain whether PG&E halted construction on this project after it began in 2021. If so, please provide the date PG&E halted construction on this project; and provide the incremental costs incurred to demobilize and re-mobilize crews, make the work area safe during construction dormancy, and perform other related activities during the halt in construction.

**ANSWER CPUC-PGE-122**

Construction was halted 2023 and started again in March 2024.

Total Demob / remob costs \$394,000

Demobilization and make safe: \$259,000

Remobilization and rework: \$135,000

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q123
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 5, 2025
<b>PG&amp;E Respondent(s):</b>	Kim Erdmann, Nick Medina

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-123**

Questions 123 through 128 refer to the POs in the table below. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5782562	MIDWAY SUB: INSTALL 230kV MPAC	Nov-25	12,759,367	0
5782605	MIDWAY SUB: T-LINE WORK WITHIN SUB	May-23	1,921,694	0

For each of the POs 5782562 and 5782605, for each year since project inception , please provide an annual cost breakdown by material, contract, labor, AFUDC, and other overheads from project inception to date.

**ANSWER CPUC-PGE-123**

Please refer to FERC-TO21\_AU\_CPUC-PGE\_03-Q59\_Atch01. Please note this attachment includes incurred capital expenditures for other projects with the same question in CPUC-PGE-03

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q124
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 18, 2025
<b>PG&amp;E Respondent(s):</b>	Scott Raymond

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-124**

Questions 123 through 128 refer to the POs in the table below. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5782562	MIDWAY SUB: INSTALL 230kV MPAC	Nov-25	12,759,367	0
5782605	MIDWAY SUB: T-LINE WORK WITHIN SUB	May-23	1,921,694	0

For each of the POs 5782562 and 5782605, please provide the project milestones achieved in each year of the project since its inception.

**ANSWER CPUC-PGE-124**

AA Approved	Oct-2016
Project Kickoff	Apr-2017
Project Walkdown	Sep-2017
Scope Approved	Apr-2018
Engineering Start	Oct-2018

<b>PO 5782562</b>	
Gate 1 Business Case Approved	Nov-2018
MPAC Ordered	Feb-2019
Gate 2 Business Case Approved	Mar-2020
IFC ID	Jan-2022
Engineering End	Jan-2022
Job Estimate Approved	Feb-2023
Construction Start	May-2021
MPAC Received Onsite	May-2021
Civil Construction End	Jun-2021
Electric Construction Start	Jun-2021
Clearance Start	Oct-2025
Construction End	Nov-2025
Clearance Complete	Nov-2025
Operational (FISD)	Nov-2025
Electric Construction End	Nov-2025
Required In-service	Nov-2025
Project Closed	Oct-2026

AA Approved	10/17/2016
Assign Project Manager	2/22/2017
Project Kick-Off	4/6/2017
Engineering Start	9/1/2017
Walkdown	9/6/2017

<b>PO 5782605</b>	
Design Start	12/26/2017
Order Level Scope Approved	4/2/2018
Constructability Review Meeting	10/4/2018
Engineering End	1/2/2020
Issue for Construction Steel	1/2/2020
Outdoor IFC	1/2/2020
Business Case Approved	3/27/2020
LLM Ordered	4/3/2020
LLM Received	8/10/2020
Permits Complete	2/1/2021
Environmental Release to Construction	2/1/2021
PM RTC	2/1/2021
Construction Start	4/7/2021
Civil Construction Start	4/7/2021
Electric Construction Start	4/7/2021
Clearances Start	2/23/2022
JE Approval	2/6/2023
Construction End	4/13/2023
Civil Construction End	4/13/2023
Electric Construction End	4/13/2023
Clearances End	4/13/2023
Company Required Operative Date CRODT	4/14/2023
Operative Date	5/29/2023
Pre - As Builts Sent	11/12/2025

<b>PO 5782605</b>	
As-Builts Review Meeting	11/12/2025
As-Builts Complete	2/11/2026
Project Closed	4/20/2027

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q125
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 21, 2025
<b>PG&amp;E Respondent(s):</b>	Scott Raymond

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-125**

Questions 123 through 128 refer to the POs in the table below. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5782562	MIDWAY SUB: INSTALL 230kV MPAC	Nov-25	12,759,367	0
5782605	MIDWAY SUB: T-LINE WORK WITHIN SUB	May-23	1,921,694	0

For each of the POs 5782562 and 5782605, please quantify the project percentage of completion that occurred by year over the life of the project.

**ANSWER CPUC-PGE-125**

5782562											
Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
% done current year	0.00%	0.00%	0.03%	39.69%	7.13%	21.80%	20.32%	2.98%	2.73%	5.32%	0%

5782605											
Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
% done current year	0.00%	0.00%	0.15%	13.23%	6.68%	50.88%	10.96%	17.84%	0.12%	0.14%	0%

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q126
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 18, 2025
<b>PG&amp;E Respondent(s):</b>	Scott Raymond and Nick Medina

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-126**

Questions 123 through 128 refer to the POs in the table below. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5782562	MIDWAY SUB: INSTALL 230kV MPAC	Nov-25	12,759,367	0
5782605	MIDWAY SUB: T-LINE WORK WITHIN SUB	May-23	1,921,694	0

For each of the POs 5782562 and 5782605, please explain whether the PO was ever placed in deferred or “on hold” status. If it was, for each hold, please provide the date and reason(s) the hold was placed. If this PO was not placed on hold, please explain why.

**ANSWER CPUC-PGE-126**

PO 5782562 placed on hold via SAP Deferred Status from March 2023 to March 2024 due to prioritization/funding. PO 5782562 was placed On Hold via the Automated AFUDC Stoppage process in July 2024.

PO 5782605 was never placed On Hold via SAP Deferred Status or the Automated AFUDC Stoppage process due to ongoing project activities incurring direct charges

**PACIFIC GAS AND ELECTRIC COMPANY**  
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**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q127
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 18, 2025
<b>PG&amp;E Respondent(s):</b>	Scott Raymond

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-127**

Questions 123 through 128 refer to the POs in the table below. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5782562	MIDWAY SUB: INSTALL 230kV MPAC	Nov-25	12,759,367	0
5782605	MIDWAY SUB: T-LINE WORK WITHIN SUB	May-23	1,921,694	0

For PO 5782562, the May 2025 TPR Project Spreadsheet shows a “Construction Start Date” of “2021-06-14.” Please explain whether PG&E halted construction on this project after it began in 2021. If so, please provide the date PG&E halted construction on this project; and provide the incremental costs incurred to demobilize and re-mobilize crews, make the work area safe during construction dormancy, and other related activities during the halt in construction.

**ANSWER CPUC-PGE-127**

The project was halted January 2023 and resumed March 2024. There were no direct costs assigned to this project for mobilization/demobilization due to the nature of the work. The work at that time was simply testing the building.

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Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q128
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 21, 2025
<b>PG&amp;E Respondent(s):</b>	Scott Raymond

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-128**

Questions 123 through 128 refer to the POs in the table below. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5782562	MIDWAY SUB: INSTALL 230kV MPAC	Nov-25	12,759,367	0
5782605	MIDWAY SUB: T-LINE WORK WITHIN SUB	May-23	1,921,694	0

PO 5782605 is shown to have been placed in service in May 2023. Please explain what part of the project was “used and useful” in 2023. Please also explain the need for an additional \$1.9 million in plant additions two years after the project was placed in service.

**ANSWER CPUC-PGE-128**

The Midway – Sunset 230kV line relocation from tower to TSP ABC00/003 to get out of the way of future phases became used and useful. The additional costs are for materials that support the overall project. These materials were not ordered timely due to the rest of the project being halted. The increased lead times for materials post-covid exacerbated the gap between in-service and delivery.

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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q129
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 5, 2025
<b>PG&amp;E Respondent(s):</b>	Patrick Chan

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-129**

Questions 129 through 133 refer to the POs in the table below. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5785811	North Fork 2007-RD AG Wishon RNU (IC)	May-25	415,334	0
5785812	North Fork 2007-RD AG Wishon RNU (PG&E)	May-25	433,170	0
5785813	North Fork 2007-RD Borden RNU (PG&E)	May-25	318,291	0
5785891	North Fork 2007-RD Coppermine RNU (PG&E)	May-25	2,073,418	0

For each of the POs 5785811, 5785812, 5785813, and 5785891, the May 2025 TPR Project Spreadsheet indicates a “Construction Start Date” for these POs was in the October 2021 through January 2022 timeframe. Please explain why more than four years passed between the start of construction and the project’s completion. If construction was halted, please provide the date construction was halted.

**ANSWER CPUC-PGE-129**

These projects are still active as we need a second redundant communication path. The current problem is with the third-party telecom company provider (the Ponderosa Telephone Co.) which is having an issue on their end resolving the com circuits to PGE substation. This is out of PG&E control and PGE IT PM is on continued talks with Ponderosa. No time frame provided by

Ponderosa. Construction has not been halted. This project is not operative as the current operative date is 12/31/25.

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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q130
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 5, 2025
<b>PG&amp;E Respondent(s):</b>	Kim Erdmann, Nick Medina

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-130**

Questions 129 through 133 refer to the POs in the table below. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5785811	North Fork 2007-RD AG Wishon RNU (IC)	May-25	415,334	0
5785812	North Fork 2007-RD AG Wishon RNU (PG&E)	May-25	433,170	0
5785813	North Fork 2007-RD Borden RNU (PG&E)	May-25	318,291	0
5785891	North Fork 2007-RD Coppermine RNU (PG&E)	May-25	2,073,418	0

For each of the POs 5785811, 5785812, 5785813, and 5785891, please provide for each year since project inception the annual cost breakdown by material, contract, labor, AFUDC, and other overheads from project inception to date.

**ANSWER CPUC-PGE-130**

Please refer to FERC-TO21\_AU\_CPUC-PGE\_03-Q59\_Atch01. Please note this attachment includes incurred capital expenditures for other projects with the same question in CPUC-PGE-03

**PACIFIC GAS AND ELECTRIC COMPANY**  
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**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q131
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 21, 2025
<b>PG&amp;E Respondent(s):</b>	Patrick Chan

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-131**

Questions 129 through 133 refer to the POs in the table below. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5785811	North Fork 2007-RD AG Wishon RNU (IC)	May-25	415,334	0
5785812	North Fork 2007-RD AG Wishon RNU (PG&E)	May-25	433,170	0
5785813	North Fork 2007-RD Borden RNU (PG&E)	May-25	318,291	0
5785891	North Fork 2007-RD Coppermine RNU (PG&E)	May-25	2,073,418	0

For each of the POs 5785811, 5785812, 5785813, and 5785891, please provide the project milestones achieved in each year of the project since its inception.

**ANSWER CPUC-PGE-131**

Please refer to FERC-TO21\_AU\_CPUC-PGE\_03-Q131\_Atch01.zip

**PACIFIC GAS AND ELECTRIC COMPANY  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q132
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 5, 2025
<b>PG&amp;E Respondent(s):</b>	Patrick Chan

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-132**

Questions 129 through 133 refer to the POs in the table below. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5785811	North Fork 2007-RD AG Wishon RNU (IC)	May-25	415,334	0
5785812	North Fork 2007-RD AG Wishon RNU (PG&E)	May-25	433,170	0
5785813	North Fork 2007-RD Borden RNU (PG&E)	May-25	318,291	0
5785891	North Fork 2007-RD Coppermine RNU (PG&E)	May-25	2,073,418	0

For each of the POs 5785811, 5785812, 5785813, and 5785891, please quantify the project percentage of completion that occurred by year over the life of the project.

**ANSWER CPUC-PGE-132**

The best estimation of project completion is at 90% percent. The remaining substation work is to test the DTT once the com circuit issue is solved by the Ponderosa Telephone Co.

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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q133
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 5, 2025
<b>PG&amp;E Respondent(s):</b>	Nick Medina, Patrick Chan

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-133**

Questions 129 through 133 refer to the POs in the table below. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5785811	North Fork 2007-RD AG Wishon RNU (IC)	May-25	415,334	0
5785812	North Fork 2007-RD AG Wishon RNU (PG&E)	May-25	433,170	0
5785813	North Fork 2007-RD Borden RNU (PG&E)	May-25	318,291	0
5785891	North Fork 2007-RD Coppermine RNU (PG&E)	May-25	2,073,418	0

For each of the POs 5785811, 5785812, 5785813, and 5785891, please explain whether the PO was ever placed in deferred or “on hold” status. If it was, for each hold, please provide the date and reason(s) the hold was placed. If this PO was not placed on hold, please explain why.

**ANSWER CPUC-PGE-133**

These POs were never placed in SAP deferred on hold status as the projects are active and working closely to resolve the com circuits with third-party telephone company (the Ponderosa Telephone Co.).

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<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q134
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 7, 2025
<b>PG&amp;E Respondent(s):</b>	Anna Gresham, Dirk Ungersma

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-134**

Questions 134 through 135 refer to PO 5802621 – Newark Replace Boardwalk 2022-2023. Workpaper 9, Tab 4 shows an Operative Date of “Dec-23” and 2025 plant additions of \$7,557,987.

For PO 5802621 – Newark Replace Boardwalk 2022-2023, please:

- a. Provide an engineering diagram illustrating the portion of the Newark Boardwalk that became “used and useful” in December 2023.
- b. Provide a diagram illustrating the portion of the Newark Boardwalk that was completed in 2025.

**ANSWER CPUC-PGE-134**

- a. Please see the illustrations below that highlight the work area referenced in the question that became “used and useful” in December 2023. Also referenced as attachments are the engineering diagrams attached as:
- b. FERC-TO21\_AU\_CPUC-PGE\_03-Q134\_Atch01
- c. FERC-TO21\_AU\_CPUC-PGE\_03-Q135\_Atch01



d. Below is a photo of the work area that was constructed in 2025.



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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q135
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 7, 2025
<b>PG&amp;E Respondent(s):</b>	Anna Gresham, Dirk Ungersma

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-135**

Questions 134 through 135 refer to PO 5802621 – Newark Replace Boardwalk 2022-2023. Workpaper 9, Tab 4 shows an Operative Date of “Dec-23” and 2025 plant additions of \$7,557,987.

For PO 5802621 – Newark Replace Boardwalk 2022-2023, please explain the need for an additional \$7,557,987 million in plant additions in 2025, two years after the project was placed in service.

**ANSWER CPUC-PGE-135**

The reason the additional dollars were spent in 2025 is because we constructed a different section of the same line in 2025. If you refer to the illustrations in Question 134 you can see the section of work in 2025 was a continuation of that line back to the south and west, see FERC-TO21\_AU\_CPUC-PGE\_03-Q134\_Atch01.

**PACIFIC GAS AND ELECTRIC COMPANY**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q136
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 7, 2025
<b>PG&amp;E Respondent(s):</b>	Angela Billings

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**QUESTION CPUC-PGE-136**

Questions 136 through 138 refer to PO 5792856 -- OBI ET – CAP. Workpaper 9, Tab 4 shows the Operative Month as “Dec-25” and 2025 plant additions of \$3,246,014.

For PO 5792856 -- OBI ET – CAP, the May 2025 TPR Project Spreadsheet includes a “Project Description” of “Bucket for ET PI Data Analytics.” Please provide a detailed description of the data analytics work performed under this PO.

**ANSWER CPUC-PGE-136**

The ET PI is a data historian for real-time asset telemetry data and the ET Data Warehouse is a centralized analytics and reporting platform where the raw data from ET PI is cleansed, aggregated, curated, and joined with other asset data, event data, and work data, for subsequent data quality issue remediation and analytics. The detailed work that is performed is in leveraging this real-time data to provide Transmission Operations and Engineers with various reports that help with operational efficiency and visibility use cases. A few examples include:

- Automated detection of 37 different types of data quality issues
- Tool for finding the distance of T-Line structures from substation
- Tool for knowing the operation count of devices and ranking assets based on their criticality for maintenance or lifecycle
- Proactive fire risk report for transmission lines

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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q137
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 7, 2025
<b>PG&amp;E Respondent(s):</b>	Angela Billings

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-137**

Questions 136 through 138 refer to PO 5792856 -- OBI ET – CAP. Workpaper 9, Tab 4 shows the Operative Month as “Dec-25” and 2025 plant additions of \$3,246,014.

For PO 5792856 -- OBI ET – CAP, please confirm the work performed under this PO is solely for electric transmission data analytics. If it is not, please identify the other lines of business using this work and describe if and how any allocation factors are used to allocate the costs of the PO between lines of business.

**ANSWER CPUC-PGE-137**

Yes – this is just for the transmission data analytics. There is a separate PO that captures costs for distribution data analytics under Distribution Work Categories.

**PACIFIC GAS AND ELECTRIC COMPANY  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q138
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 7, 2025
<b>PG&amp;E Respondent(s):</b>	Angela Billings

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-138**

Questions 136 through 138 refer to PO 5792856 -- OBI ET – CAP. Workpaper 9, Tab 4 shows the Operative Month as “Dec-25” and 2025 plant additions of \$3,246,014.

The May 2025 TPR Project Spreadsheet shows that \$11.196 million was added to FERC Rate base in 2024 (See Field 63). Please explain how the project was determined “used and useful” in 2024 when an additional \$3,246,014 million in capital expenditures is needed in 2025.

**ANSWER CPUC-PGE-138**

Assuming this question is also in relation to PO 5792856 - the 2025 expenditures forecast in the draft was updated by reducing it to \$377k and shows as “In flight.” This is programmatic work so there are still elements of scope that become used and useful over time as outlined in the scope elements defined in CPUC-PGE-136.

**PACIFIC GAS AND ELECTRIC COMPANY  
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FERC Docket Nos. ER26-XX-XXX, et. al.  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q139
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 5, 2025
<b>PG&amp;E Respondent(s):</b>	Kim Erdmann, Nick Medina

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-139**

Questions 139 through 143 refer to POs that are part of T.0000675 -- MONTA VISTA 230 KV BUS UPGRADE. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5774084	MONTA VISTA: Install 230KV MPAC	Feb-25	13,193,995	7,885
5775341	MONTA VISTA: Repl Coyote RE RLY	Feb-25	1,658,228	0
5775342	MONTA VISTA: Inst Jefferson Remote End	Apr-26	0	949,964

For each of the POs 5774084, 5775341, and 5775342 included in T.0000675 -- MONTA VISTA 230 KV BUS UPGRADE, for each year since project inception, please provide an annual cost breakdown by material, contract, labor, AFUDC, and other overheads from project inception to date.

**ANSWER CPUC-PGE-139**

Please refer to FERC-TO21\_AU\_CPUC-PGE\_03-Q59\_Atch01. Please note this attachment includes incurred capital expenditures for other projects with the same question in CPUC-PGE-03

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q140
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 21, 2025
<b>PG&amp;E Respondent(s):</b>	Modesta Jacquez

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-140**

Questions 139 through 143 refer to POs that are part of T.0000675 -- MONTA VISTA 230 KV BUS UPGRADE. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5774084	MONTA VISTA: Install 230KV MPAC	Feb-25	13,193,995	7,885
5775341	MONTA VISTA: Repl Coyote RE RLY	Feb-25	1,658,228	0
5775342	MONTA VISTA: Inst Jefferson Remote End	Apr-26	0	949,964

For each of the POs 5774084, 5775341, and 5775342 included in T.0000675 -- MONTA VISTA 230 KV BUS UPGRADE, please provide the project milestones achieved in each year of the project since its inception.

**ANSWER CPUC-PGE-140**

AA Approval	6/13/2016
Survey Request	7/19/2016
Survey Received	7/25/2016
Assign Project Manager	3/7/2017
Project Kickoff	3/22/2017
Project Walkdown	3/22/2017
Engineering Start	3/23/2017
Project Scope Document Approval	6/28/2017
Design Start	8/1/2017
Permit Start	8/16/2017
Constructability Review Meeting	6/27/2018
Long Lead Material Ordered	12/26/2018

Permit Complete	3/18/2019
PA/Business Case Approved	6/1/2020
Issue all ID Drawings	6/12/2020
Engineering End	6/15/2020
Release to Construction	6/15/2020
Start of Civil Construction	7/7/2020
Long Lead Material Received	8/24/2020
Start of Electric Construction	8/25/2020
Clearances Start	10/5/2021
Clearances Complete	10/25/2021
JE Approval Date	3/3/2022
EDRO	7/14/2024

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AA Approval	6/5/2017
Assign Project Manager	6/5/2017
Engineering Start	7/3/2017
Project Kickoff	7/18/2017
Project Walkdown	7/19/2017
Project Scope Document Approval	3/7/2018
Design Start	3/23/2018
PA/Business Case Approved	4/5/2018
Constructability Review Meeting	11/28/2018
Issue all ID Drawings	12/4/2019
Engineering End	12/4/2019
JE Approval Date	3/3/2022
Long Lead Material Ordered	5/1/2024
Long Lead Material Received	5/2/2024
Release to Construction	12/2/2024
Start of Electric Construction	12/2/2024
Clearances Start	12/2/2024
Clearances Complete	2/8/2025
Electric Construction Complete	2/22/2025
EDRO	2/22/2025
As Built Received	6/2/2025
As Built Review Meeting	8/7/2025

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AA Approval	6/5/2017
Assign Project Manager	6/5/2017
Engineering Start	7/3/2017
Project Kickoff	7/18/2017
Project Walkdown	7/20/2017
Project Scope Document Approval	3/7/2018
Constructability Review Meeting	11/23/2018
PA/Business Case Approved	6/1/2020
Permit Start	9/4/2020
Permit Complete	8/27/2021
Long Lead Material Ordered	3/2/2022
JE Approval Date	3/3/2022
Long Lead Material Received	8/19/2022

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q141
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 21, 2025
<b>PG&amp;E Respondent(s):</b>	Modesta Jacquez

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-141**

Questions 139 through 143 refer to POs that are part of T.0000675 -- MONTA VISTA 230 KV BUS UPGRADE. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5774084	MONTA VISTA: Install 230KV MPAC	Feb-25	13,193,995	7,885
5775341	MONTA VISTA: Repl Coyote RE RLY	Feb-25	1,658,228	0
5775342	MONTA VISTA: Inst Jefferson Remote End	Apr-26	0	949,964

For each of the POs 5774084, 5775341, and 5775342 included in T.0000675 -- MONTA VISTA 230 KV BUS UPGRADE, please quantify the project percentage of completion that occurred by year over the life of the project.

**ANSWER CPUC-PGE-141**

<b>Planning Order: 5774084</b>										
Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
% Done Current Year	0%	0.81%	7.03%	28.69%	47.92%	66.81%	75.90%	82.04%	93.68%	98.26%
<b>Planning Order: 5775341</b>										
Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
% Done Current Year	0%	0.93%	6.15%	17.53%	23.59%	28.62%	33.02%	36.96%	63.08%	97.22%
<b>Planning Order: 5775342</b>										
Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
% Done Current Year	0%	0.84%	3.76%	10.99%	15.55%	24.38%	27.24%	29.58%	36.13%	36.88%

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q142
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 21, 2025
<b>PG&amp;E Respondent(s):</b>	Modesta Jacquez

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**QUESTION CPUC-PGE-142**

Questions 139 through 143 refer to POs that are part of T.0000675 -- MONTA VISTA 230 KV BUS UPGRADE. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5774084	MONTA VISTA: Install 230KV MPAC	Feb-25	13,193,995	7,885
5775341	MONTA VISTA: Repl Coyote RE RLY	Feb-25	1,658,228	0
5775342	MONTA VISTA: Inst Jefferson Remote End	Apr-26	0	949,964

For each of the POs 5774084, 5775341, and 5775342 included in T.0000675 -- MONTA VISTA 230 KV BUS UPGRADE, please explain whether each PO was ever placed in deferred or “on hold” status. If it was, for each hold, please provide the date and reason(s) the hold was placed. If this PO was not placed on hold, please explain why.

**ANSWER CPUC-PGE-142**

These POs were never placed in SAP deferred status or On Hold via the Automated AFUDC Stoppage process. Internal labor and associated overheads were invoiced during this period. In addition to contractor payments. Therefore, project could not be placed in deferred status in SAP.

**PACIFIC GAS AND ELECTRIC COMPANY**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q143
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 22, 2025
<b>PG&amp;E Respondent(s):</b>	Modesta Jacquez

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-143**

Questions 139 through 143 refer to POs that are part of T.0000675 -- MONTA VISTA 230 KV BUS UPGRADE. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5774084	MONTA VISTA: Install 230KV MPAC	Feb-25	13,193,995	7,885
5775341	MONTA VISTA: Repl Coyote RE RLY	Feb-25	1,658,228	0
5775342	MONTA VISTA: Inst Jefferson Remote End	Apr-26	0	949,964

For PO 5774084, included in T.0000675 -- MONTA VISTA 230 KV BUS UPGRADE, the May 2025 TPR Project Spreadsheet shows a “Construction Start Date” of “2020-08-25.” Please explain whether PG&E halted construction on this project after it began in 2020. If so, please provide the date PG&E halted construction on this project; and provide the incremental costs incurred to demobilize and re-mobilize crews, make the work area safe during construction dormancy, and other related activities during the halt in construction.

**ANSWER CPUC-PGE-143**

Since the Gate 2 Authorization in February 2020, the project has been delayed by 42 months. Construction demobilization occurred in September 2021 due to contractor safety concerns. Construction resumed May 2022 and demobilized again October 2022 due to the company reprioritization per the 2023 Capital Investment Plan. Construction restarted in June 2024.

PG&E estimates the costs for 2 demobilization/remobilizations to be \$200K. These costs were estimated due to the following reasons:

The previous project managers did not include demobilization/remobilization activities in their schedules, and therefore no associated costs were captured to a specific activity. The work was bid out to a contractor, so remobilization costs were embedded within the subsequent contracts.

**PACIFIC GAS AND ELECTRIC COMPANY**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q144
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 7, 2024
<b>PG&amp;E Respondent(s):</b>	Carlet Enang, Mariana Sierra

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**QUESTION CPUC-PGE-144**

Questions 144 through 148 refer to POs that are part of T.0000597 -- VIERRA 115 KV REINFORCEMENT. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5777394	Vierra MPAC	Jun-25	10,650,206	165,865
5777395	TESLA: Upgrade Vierra MPAC Remote End	Jun-25	351,532	96,322
5777396	KASSON: Upgrade Vierra MPAC Remote End	Sep-25	1,175,544	83,538
5777397	TRACY: Upgrade Vierra MPAC Remote End	Sep-25	1,587,481	67,250
5777418	MANTECA: Upgrade Vierra MPAC Remote End	Sep-25	1,162,118	387,346
5777421	RIPON: Upgrade Vierra MPAC Remote End	Jul-25	333,877	23,141

For each of the POs 5777394, 5777395, and 5777421, included in T.0000597 -- VIERRA 115 KV REINFORCEMENT, please confirm the actual or anticipated “Operative Month”, and explain any changes from the above listed Operative Month.

**ANSWER CPUC-PGE-144**

PO 5777394 (Vierra MPAC): Went Operative 5/20/25

PO 5777395 (TESLA): May 2026.

Reason of change: Project was broken up into two phases, Tesla RE will be part of Phase 2 (2026)

PO 5777421 (RIPON): May 2026.

Reason of change: Project was broken up into two phases, Tesla will be part of Phase 2 (2026)

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q145
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 5, 2025
<b>PG&amp;E Respondent(s):</b>	Kim Erdmann, Nick Medina

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**QUESTION CPUC-PGE-145**

Questions 144 through 148 refer to POs that are part of T.0000597 -- VIERRA 115 KV REINFORCEMENT. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5777394	Vierra MPAC	Jun-25	10,650,206	165,865
5777395	TESLA: Upgrade Vierra MPAC Remote End	Jun-25	351,532	96,322
5777396	KASSON: Upgrade Vierra MPAC Remote End	Sep-25	1,175,544	83,538
5777397	TRACY: Upgrade Vierra MPAC Remote End	Sep-25	1,587,481	67,250
5777418	MANTECA: Upgrade Vierra MPAC Remote End	Sep-25	1,162,118	387,346
5777421	RIPON: Upgrade Vierra MPAC Remote End	Jul-25	333,877	23,141

For each of the POs 5777394, 5777395, 5777396, 5777397, 5777418, and 5777421, included in T.0000597 -- VIERRA 115 KV REINFORCEMENT, for each year since project inception, please provide an annual cost breakdown by material, contract, labor, AFUDC, and other overheads from project inception to date.

**ANSWER CPUC-PGE-145**

Please refer to FERC-TO21\_AU\_CPUC-PGE\_03-Q59\_Atch01. Please note this attachment includes incurred capital expenditures for other projects with the same question in CPUC-PGE-03

**PACIFIC GAS AND ELECTRIC COMPANY**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q146
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 7, 2025
<b>PG&amp;E Respondent(s):</b>	Carlet Enang, Mariana Sierra

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**QUESTION CPUC-PGE-146**

Questions 144 through 148 refer to POs that are part of T.0000597 -- VIERRA 115 KV REINFORCEMENT. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5777394	Vierra MPAC	Jun-25	10,650,206	165,865
5777395	TESLA: Upgrade Vierra MPAC Remote End	Jun-25	351,532	96,322
5777396	KASSON: Upgrade Vierra MPAC Remote End	Sep-25	1,175,544	83,538
5777397	TRACY: Upgrade Vierra MPAC Remote End	Sep-25	1,587,481	67,250
5777418	MANTECA: Upgrade Vierra MPAC Remote End	Sep-25	1,162,118	387,346
5777421	RIPON: Upgrade Vierra MPAC Remote End	Jul-25	333,877	23,141

For each of the POs 5777394, 5777395, 5777396, 5777397, 5777418, and 5777421, included in T.0000597 -- VIERRA 115 KV REINFORCEMENT, please provide the project milestones achieved in each year of the project since its inception.

**ANSWER CPUC-PGE-146**

**Milestones achieved per year:**

PO 5777394 (Vierra MPAC):

2017: Project kickoff

2022: Project Walk down

2025: Job Estimate approval, Operative

PO 5777395 (TESLA):

2017: Project kickoff, Walk down

2019: Scope approval

2024: Job Estimate approval

PO 5777396 (KASSON):

2017: Project kickoff, Walk down

2019: Scope Approval

2024: Project kickoff, Walk down

PO 5777397 (TRACY):

2017: Project kickoff, Walk down

2019: Scope approval

2024: Job Estimate approval

PO 5777418 (MANTECA):

2017: Project kickoff, Walk down

2019: Scope approval

2024: Job Estimate approval

PO 5777421 (RIPON):

2017: Project kickoff, Walk down

2019: Scope approval

2024: Job Estimate approval

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q147
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 7, 2025
<b>PG&amp;E Respondent(s):</b>	Carlet Enang, Mariana Sierra

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**QUESTION CPUC-PGE-147**

Questions 144 through 148 refer to POs that are part of T.0000597 -- VIERRA 115 KV REINFORCEMENT. The information in the table below is extracted from Workpaper 9, Tab 4.

Planning Order	Planning Order Description	Operative Month	2025 Plant Additions	2026 Plant Additions
5777394	Vierra MPAC	Jun-25	10,650,206	165,865
5777395	TESLA: Upgrade Vierra MPAC Remote End	Jun-25	351,532	96,322
5777396	KASSON: Upgrade Vierra MPAC Remote End	Sep-25	1,175,544	83,538
5777397	TRACY: Upgrade Vierra MPAC Remote End	Sep-25	1,587,481	67,250
5777418	MANTECA: Upgrade Vierra MPAC Remote End	Sep-25	1,162,118	387,346
5777421	RIPON: Upgrade Vierra MPAC Remote End	Jul-25	333,877	23,141

For each of the POs 5777394, 5777395, 5777396, 5777397, 5777418, and 5777421, included in T.0000597 -- VIERRA 115 KV REINFORCEMENT, please quantify the project percentage of completion that occurred by year over the life of the project.

**ANSWER CPUC-PGE-147**

% complete, per project, per year

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
5777394 VIERRA BAAH CONTROL BUILDING	0%	2%	1%	0%	3%	2%	1%	19%	44%	24%	4%	0%	0%
5777395 TESLA: UPGRADE VIERRA REMOTE END	0%	0%	7%	6%	12%	9%	7%	9%	9%	14%	32%	0%	0%
5777396 KASSON: UPGRADE VIERRA REMOTE END	0%	0%	3%	2%	8%	2%	2%	11%	39%	20%	11%	0%	0%
5777397 TRACY: UPGRADE VIERRA REMOTE END	0%	0%	2%	2%	9%	2%	2%	9%	39%	28%	7%	0%	0%
5777418 MANTECA: UPGRADE VIERRA REMOTE END	0%	0%	2%	2%	6%	2%	2%	12%	22%	14%	38%	0%	0%
5777421 RIPON: UPGRADE VIERRA REMOTE END	0%	0%	5%	6%	4%	2%	4%	5%	5%	30%	30%	0%	0%

**PACIFIC GAS AND ELECTRIC COMPANY**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q148
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 7, 2025
<b>PG&amp;E Respondent(s):</b>	Carlet Enang, Mariana Sierra, Nick Medina

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**QUESTION CPUC-PGE-148**

Questions 144 through 148 refer to POs that are part of T.0000597 -- VIERRA 115 KV REINFORCEMENT. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5777394	Vierra MPAC	Jun-25	10,650,206	165,865
5777395	TESLA: Upgrade Vierra MPAC Remote End	Jun-25	351,532	96,322
5777396	KASSON: Upgrade Vierra MPAC Remote End	Sep-25	1,175,544	83,538
5777397	TRACY: Upgrade Vierra MPAC Remote End	Sep-25	1,587,481	67,250
5777418	MANTECA: Upgrade Vierra MPAC Remote End	Sep-25	1,162,118	387,346
5777421	RIPON: Upgrade Vierra MPAC Remote End	Jul-25	333,877	23,141

For each of the POs 5777394, 5777395, 5777396, 5777397, 5777418, and 5777421, included in T.0000597 -- VIERRA 115 KV REINFORCEMENT, please explain whether the PO was ever placed in deferred or “on hold” status. If it was, for each hold, please provide the date and reason(s) the hold was placed. If the PO was not placed on hold, please explain why.

**ANSWER CPUC-PGE-148**

The following POs were placed in SAP deferred status. Reason for the hold: Funding.  
 PO 5777394 (Vierra MPAC): On Hold 6/30/21. Restarted 1/18/22  
 PO 5777395 (TESLA): On Hold 6/30/21. Restarted 1/18/22  
 PO 5777396 (KASSON): On Hold 6/30/21. Restarted 1/18/22  
 PO 5777397 (TRACY): On Hold 6/30/21. Restarted 1/18/22  
 PO 5777418 (MANTECA): On Hold 6/30/21. Restarted 1/18/22  
 PO 5777421 (RIPON): On Hold 6/30/21. Restarted 1/18/22

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q149
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 7, 2025
<b>PG&amp;E Respondent(s):</b>	Cait Ribeiro

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**QUESTION CPUC-PGE-149**

Questions 149 through 152 refer to POs that are part of T.0006815 -- LSPower Round Mountain Area 500kV Dynami. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5793953	LSPower TABLE MTN:MODIFY 500KV SERIES C	Apr-25	37,155,397	105,951
5793954	LSPower ROUND MTN:MODIFY 500KV SERIES C	Nov-25	28,948,829	924,101
5794501	EM: TABLE MOUNTAIN REPL PMU AND PDC	Dec-25	881,860	0
5794601	LSPower FERN ROAD SUB_COMM YARD AND TLI	Nov-25	22,609,260	1,400,410

PG&E did not include PO 5794601, part of T.0006815 -- LSPower Round Mountain Area 500kV Dynami, in the May 2025 TPR Project Spreadsheet. Please describe the work performed under this PO and provide all advanced authorizations and business cases for this PO.

**ANSWER CPUC-PGE-149**

Please refer to FERC-TO21\_AU\_CPUC-PGE\_03-Q149\_Atch01 for the advanced authorization and FERC-TO21\_AU\_CPUC-PGE\_03-Q149\_Atch02 for the business case.

PO 5794601 was included in the May 2025 TPR PDS. PO 5794501 is not part of T.0006815 and was not included in the May 2025 TPR PDS as the total cost was less than \$1M at the time of the data pull. However, PO 5794501 will be included in the November 2025 TPR PDS as the total cost is now over \$1M.

PO 5794601 scope of work

**ATTACHMENTS**

FERC-TO21\_AU\_CPUC-PGE\_03-Q149\_Atch01.docx

FERC-TO21\_AU\_CPUC-PGE\_03-Q149\_Atch02.docx

FERC-TO21\_AU\_CPUC-PGE\_03-Q149\_Atch03.docx

FERC-TO21\_AU\_CPUC-PGE\_03-Q149\_Atch04.docx

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q150
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 7, 2025
<b>PG&amp;E Respondent(s):</b>	Cait Ribeiro

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-150**

Questions 149 through 152 refer to POs that are part of T.0006815 -- LSPower Round Mountain Area 500kV Dynami. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5793953	LSPower TABLE MTN:MODIFY 500KV SERIES C	Apr-25	37,155,397	105,951
5793954	LSPower ROUND MTN:MODIFY 500KV SERIES C	Nov-25	28,948,829	924,101
5794501	EM: TABLE MOUNTAIN REPL PMU AND PDC	Dec-25	881,860	0
5794601	LSPower FERN ROAD SUB_COMM YARD AND TLI	Nov-25	22,609,260	1,400,410

For PO 5793953, included in T.0006815 -- LSPower Round Mountain Area 500kV Dynami, please confirm the project achieved its “Operative Date” of April 2025. If it did not, please provide the current expected operative date.

**ANSWER CPUC-PGE-150**

5793953 Table Mtn SC current expected operative date is October 16, 2026.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q151
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 7, 2025
<b>PG&amp;E Respondent(s):</b>	Cait Ribeiro

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**QUESTION CPUC-PGE-151**

Questions 149 through 152 refer to POs that are part of T.0006815 -- LSPower Round Mountain Area 500kV Dynami. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5793953	LSPower TABLE MTN:MODIFY 500KV SERIES C	Apr-25	37,155,397	105,951
5793954	LSPower ROUND MTN:MODIFY 500KV SERIES C	Nov-25	28,948,829	924,101
5794501	EM: TABLE MOUNTAIN REPL PMU AND PDC	Dec-25	881,860	0
5794601	LSPower FERN ROAD SUB_COMM YARD AND TLI	Nov-25	22,609,260	1,400,410

For PO 5793953, included in T.0006815 -- LSPower Round Mountain Area 500kV Dynami, the May 2025 TPR Project Spreadsheet shows a “Current Projected Total or Actual Final Cost” of \$78.047 million. Please explain the additional scope of work to be performed under this PO that is not included in the \$37,261,348 million plant additions in 2025 and 2026.

**ANSWER CPUC-PGE-151**

On February 1, 2025, during the Table Mountain SCs commissioning, the platform flashed over and work was shut down.

The original plan was to commission Table Mountain (March 2025), re-bypass the new segments, then start Round Mountain, completing RM and Fern Rd in November 2025. With the flashover, the operations permission to have both ends abnormal at the same time was revisited and rescinded.

Fern Rd will be connected to LS Power in December 2025, without series capacitors in service. Round Mountain work will then begin and we will put TM and RM SC's into service in May and October 2026.

The costs in question are associated with extended schedule and resulting AFUDC, in addition to additional work with the resequencing.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q152
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 7, 2025
<b>PG&amp;E Respondent(s):</b>	Cait Ribeiro

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**QUESTION CPUC-PGE-152**

Questions 149 through 152 refer to POs that are part of T.0006815 -- LSPower Round Mountain Area 500kV Dynami. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5793953	LSPower TABLE MTN:MODIFY 500KV SERIES C	Apr-25	37,155,397	105,951
5793954	LSPower ROUND MTN:MODIFY 500KV SERIES C	Nov-25	28,948,829	924,101
5794501	EM: TABLE MOUNTAIN REPL PMU AND PDC	Dec-25	881,860	0
5794601	LSPower FERN ROAD SUB_COMM YARD AND TLI	Nov-25	22,609,260	1,400,410

For PO 5793954, included in T.0006815 -- LSPower Round Mountain Area 500kV Dynami, the May 2025 TPR Project Spreadsheet indicates the in-service date was delayed for 11 months, from December 2024, because of “customer action.” Please describe the customer actions that caused the project delay.

**ANSWER CPUC-PGE-152**

PG&E’s ability to put these assets into service is dependent on LS Power’s energization schedule for the new Fern Road Substation. LS Power experienced delays in acquiring their CEQA permit to allow construction start. The overall schedule for all parties was then consequentially delayed.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q153
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 7, 2025
<b>PG&amp;E Respondent(s):</b>	Rene Aguirre

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

**QUESTION CPUC-PGE-153**

Questions 153 through 154 refer to PO 5560199 – EGMP CAP. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5560199	EGMP CAP	OAI	23,450,595	35,349,309

For PO 5560199 – EGMP CAP, please explain whether any of this work will benefit lines of business other than electric transmission. If yes, please identify the line of business and provide PG&E’s methodology for allocating costs to that area.

**ANSWER CPUC-PGE-153**

EGMP will not benefit any lines of business other than electric transmission.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q154
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 18, 2025
<b>PG&amp;E Respondent(s):</b>	Rene Aguirre

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**QUESTION CPUC-PGE-154**

Questions 153 through 154 refer to PO 5560199 – EGMP CAP. The information in the table below is extracted from Workpaper 9, Tab 4.

<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>2025 Plant Additions</b>	<b>2026 Plant Additions</b>
5560199	EGMP CAP	OAI	23,450,595	35,349,309

For PO 5560199 – EGMP CAP, please explain whether any features of the EGMP CAP Program have been reviewed and approved by the CPUC or any other regulatory body prior to its initiation.

**ANSWER CPUC-PGE-154**

EGMP was not reviewed and approved by the CPUC or other regulatory bodies prior to initiation but has been reviewed as a part of the TO and TPR processes this year (i.e., in 2025 for the TO Rate Year 2026 Annual Update).

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q155
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 7, 2025
<b>PG&amp;E Respondent(s):</b>	Rene Aguirre

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**QUESTION CPUC-PGE-155**

PG&E’s RY2026 Draft Annual Update includes numerous Transmission SCADA Replacement Program (TSRP) planning orders. (See, for example, Workpaper 9, Tab 4, Lines 403 to 405 containing SCADA installation and replacement buckets, along with lines 175 to 221.) Please explain why the work under the TSRP, initiated in 2014, is not complete.

**ANSWER CPUC-PGE-155**

There were several challenges encountered on the TSRP projects that led to delayed completion, which was the main driver for consolidating programmatically under the new EGMP initiative. Each site would have a unique rationale behind the delays, but the general themes of delays were:

The approach was to cutover region by region which led to all of the installation work and testing needing to be completed for all substations in a region prior to migrating to EMS. This led to a lot of effort around dual-maintenance of legacy and future-state systems as well as projects waiting for the other substations in the region to complete.

Weather stand-downs and delays impacted specific regions where work couldn’t happen at certain times of day or times of the year which delayed installation and testing

The TSRP effort was executed as individual projects dependent on a variety of groups which led to different scope dependencies and activities across various stakeholder groups. This led to inefficiency in terms of scope and delivery as several different teams owned scope elements and would be coordinated separately

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q156
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 7, 2025
<b>PG&amp;E Respondent(s):</b>	Rene Aguirre

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**QUESTION CPUC-PGE-156**

PG&E recently moved its transmission control center from San Francisco to Vacaville, with a new back-up facility in Rocklin. Please explain whether equipment and software upgrades completed for that move will be replaced under the EGMP program. If so, please identify the equipment and software to be replaced, and the accounting treatment for the equipment and software to be replaced.

**ANSWER CPUC-PGE-156**

Equipment and software upgrades completed for the transmission control center move will not be covered or replaced under the EGMP program.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q157
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 5, 2025
<b>PG&amp;E Respondent(s):</b>	Nick Medina/Joe Metcalf

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**QUESTION CPUC-PGE-157**

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**ANSWER CPUC-PGE-157**

Please refer to the below table for a list of Planning Orders in Workpaper 9, Tab 4 that include temporary power costs to serve end-use customers. Please note that this list includes programmatic POs with many work orders underneath each. These POs may have many work orders with temporary power costs.

5502913	Pole Replacement - South Coast Region	70
5505339	Insulator Replacements - Wood (North)	93
5505341	Trans Emergency Response - 92	92
5505379	GO95 Low Wire - Wood	93
5508619	Pole Replacement Service Territory	70
5509219	Pole Replacement - North Valley	70
5510405	GO95 Wood - Low Cond Proj (North)	93
5510406	60/70/115kV N Insulators & Struc - Steel	93
5513326	Pole Reframing - Wood (North)	93
5517288	Insulator Rep Steel - Table Mountain	93
5530441	Central Bundle C-26	94
5533586	WMP - Pole Replacements	70
5533593	WSIP - Insulator Replacement - Steel	93
5781898	Ignacio-Alto 60kV Twr Repl 13/114	70
5785299	BUCKS CREEK PH RECONNECTION SUB NU WORK	82
5788181	Vaca Dixon: Replace Bank 2 and 2A	65

WP 9 Tab 4		
5794995	Rio Oso: Replace Bank 1 Project	65
5795286	El Cerrito G: 115kV BAAH Bay 4	94
5797979	Ignacio-Alto-Sausalito 4/37 & 4/38 B Tag	70
5804586	Ignacio-Alto-Sausalito 115 kV 7/54 TRP	70
5804688	Ignacio-Alto-Sausalito 115 kV 13/94 TRP	70

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_03-Q158
<b>Request Date:</b>	July 29, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	August 18, 2025
<b>PG&amp;E Respondent(s):</b>	Scott Toback

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**QUESTION CPUC-PGE-158**

from the forecast in Schedule 9-Plant Additions:

<b>Planning Order</b>	<b>Description</b>
5767217	Reroute Jefferson Martin 230 KV
5792439	Ravenswood-Bair #2 115 KV PH2
5792441	San Mateo – Belmont 115 KV PH2
5792443	Ravenswood-Bair #1 115 KV PH2
5784989	Belden Powerhouse

**ANSWER CPUC-PGE-158**

See the table below for the December 2024 recorded CWIP, 2025 forecast capital expenditures, and 2026 forecast capital expenditures (all in thousands of dollars) associated with the 5 Planning Orders that were identified for removal in the issues raised in RY2025 protests. The recorded CWIP and forecast capital expenditures provided were taken from a system snapshot on March 11, 2025 aligned with both the TO and TPR processes.

Planning Order	Description	Forecast In-Service Date	2024 CWIP	2025 Forecast Capex	2026 Forecast Capex
5784989	BELDEN PH: EM REPL CB252 REL	5/30/2025	\$ 1,037	\$ 512	\$ -
5767217	REROUTE JEFFERSON_MARTIN 230KV	10/24/2029	\$ 34,732	\$ -	\$ 32
5792439	RAVENSWOOD-BAIR #2 115KV PH2	7/31/2029	\$ 781	\$ -	\$ -
5792441	SAN MATEO-BELMONT 115KV PH2	7/27/2029	\$ 1,259	\$ -	\$ -
5792443	RAVENSWOOD-BAIR #1 115KV PH2	8/12/2031	\$ 2,481	\$ -	\$ -
Total			\$ 40,289	\$ 512	\$ 32

With the exception of PO 5784989 – Belden Powerhouse, the updated forecast in-service dates for these projects put them out of scope for RY2026, and accordingly they have no impact on the overall forecast as they remain not included in the forecast Capital Additions WP\_9 and Schedule 9-PlantAdditions. For the Belden Powerhouse planning order, the recorded CWIP and forecast capital expenditures will be excluded and no forecast additions will be included in RY2026. PG&E did not calculate forecast capital additions for any of these projects given that they were not included in the capital expenditures forecast based on the issues raised in the RY2025 protests.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q159
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 16, 2025
<b>PG&amp;E Respondent(s):</b>	Amelia Lee

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**QUESTION CPUC-PGE-159**

In the file “to21-ry2026-settlement-model.xlsx”, Tab “32-CWIPIncentive”, PG&E provides the “Total Eligible CWIP” associated with four projects: Manning, Collinsville, Metcalf, and Newark.

For each project, please explain whether any AFUDC charges are included in the amounts shown from July 2024 to December 2024. If so, please provide, by month and by project, the AFUDC amounts included in the totals.

**ANSWER CPUC-PGE-159**

During research for this information request, PG&E identified \$1,987 of AFUDC incorrectly accrued in July 2024 for work order 74053266 under the Manning project. PG&E has reversed the \$1,987 of AFUDC and removed it from the order. For the December Annual Update, PG&E will remove the \$1,987 from the July-December balances for the Manning project in Schedule 32. All other eligible projects and periods are confirmed to have no AFUDC accrued or recorded between July through December 2024.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q160
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 23, 2025
<b>PG&amp;E Respondent(s):</b>	Boris Gankin/Orrin Zhang

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**QUESTION CPUC-PGE-160**

PO 5774870 – GREATER BAY ER STORAGE FAC SF

In response to FERC-TO21\_AU\_CPUC-PGE\_03-Q55, PG&E stated that the “work planned for 2025 is to refresh the design documents of the emergency restoration plan.” Please explain why this is considered capitalized work, rather than expense work.

**ANSWER CPUC-PGE-160**

The conditions of the designed emergency restoration facilities underwent significant changes from the original design during the construction of the project. As a result, when the construction of the warehouse and storage facilities was completed, the design documents were required to be updated to reflect current conditions before the project could be closed out. Since the original project capital order was still open, costs incurred to update those design documents necessitated by the construction was capitalized. The capitalization of costs necessitated with the construction project, including close-out activities, can be capitalized to the project, in line with FERC Uniform System of Accounts, Electric Plant Instructions No. 3: Components of construction cost.<sup>1</sup>

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<sup>1</sup> [eCFR :: 18 CFR Part 101 -- Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to the Provisions of the Federal Power Act](#)

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q161
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 16, 2025
<b>PG&amp;E Respondent(s):</b>	Maryam Norouzi/Jean-Paul Wallis

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**QUESTION CPUC-PGE-161**

PO 5774870 – GREATER BAY ER STORAGE FAC SF

In response to FERC-TO21\_AU\_CPUC-PGE\_03-Q55, PG&E stated that “conditions along the restoration alignment have changed significantly since the original design.” Please

- a. Provide the date of the original design; and
- b. Explain in detail how the conditions have changed significantly in the four years since the PO became operative.

**ANSWER CPUC-PGE-161**

- a. The plan and profile construction drawing set was issued by the design vendor on 2/12/2015 and accepted by PG&E Engineering on 2/17/2015
- b. At least two major dwellings were erected alongside the proposed route – Warriors Arena and UCSF Hospital (Rosenman Institute).

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q162
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 19, 2025
<b>PG&amp;E Respondent(s):</b>	Chandini Prasad/Christine Zimmerman

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

Question 162 refers to the following POs identified as “shunt splice replacements,” as shown in Workpaper 9, Tab 4.

Planning Order	Planning Order Description	2025 Plant Additions	2026 Plant Additions
5550820	MORAGA-OAKLAND #1 SHUNT SPLICE RPL	47,046	–
5550821	MORAGA-OAKLAND #2 SHUNT SPLICE RPL	54,628	–

**QUESTION CPUC-PGE-162**

In response to FERC-TO21\_AU\_CPUC-PGE\_03-Q87, PG&E indicated “the shunt splice work under POs 5550820 and 5550821 may not have been performed because their scope would not have been necessary” if the referenced Moraga-Oakland #1-#4 rebuild had been placed in service in July 2025. PG&E then indicates no shunt splice work was performed on the line and, in response to FERC-TO21\_AU\_CPUC-PGE\_03-Q88, states that “the projects are being cancelled as they are no longer in the 2025 work plan.”

Please explain whether PG&E expects to install shunt splices on the Moraga-Oakland #1-#4 at some future date.

**ANSWER CPUC-PGE-162**

The shunt splice program scope is based on PG&E’s internal risk model which provides the probability of failure and the consequence of failure for a splice as well as other factors such as inspections, past splice failures on the line, etc. The scope is created annually for the shunt splice program and is based on the most up to date information available at the time of the scope creation. At this time, Moraga-Oakland #1-#4 splices are not part of the shunt splice program scope. If splices on this line are flagged for being shunted between now and the completion of Moraga-Oakland #1-#4 rebuild project (forecasted in-service date of 12-30-2030), the splices will be included in the shunt splice program scope.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q163
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 16, 2025
<b>PG&amp;E Respondent(s):</b>	Nick Medina

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Questions 163 to 168 refer to PO 5766588 – CASCADE: Install MPAC, shown in Workpaper 9, Tab 4 with an “Operative Date” of “Jan-25”.

**QUESTION CPUC-PGE-163**

For PO 5766588 – CASCADE: Install MPAC, Workpaper 9, Tab 4 provides an “Operative Month” of “Jan-25” and 2025 and 2026 plant additions of \$12,276,261 and \$32,582 respectively. The May 2025 TPR Project Spreadsheet shows the “Original Planned In-Service Date” for this PO was “2022-01-31” and its “Current Projected or Actual In-Service Date” is “2025-01-23” because of “Prioritization.” Please

- a. Confirm this project has been placed in service; and
- b. Explain why the project was delayed from its original in-service date, including a narrative description of what the term “prioritization” means with respect to this project.

**ANSWER CPUC-PGE-163**

- a. PO 5766588 – CASCADE: Install MPAC has been placed in service
- b. Please refer to PG&E's response to FERC-TO21\_AU\_CPUC-PGE\_03-Q99.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q164
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 16, 2025
<b>PG&amp;E Respondent(s):</b>	Kim Erdmann

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

Questions 163 to 168 refer to PO 5766588 – CASCADE: Install MPAC, shown in Workpaper 9, Tab 4 with an “Operative Date” of “Jan-25”.

**QUESTION CPUC-PGE-164**

For PO 5766588 – CASCADE: Install MPAC, for each year since project inception, please provide an annual cost breakdown of material, contract, labor, AFUDC, and other overheads from project inception to date.

**ANSWER CPUC-PGE-164**

Please refer to FERC-TO21\_AU\_CPUC-PGE\_04-Q164-Atch01 for the annual cost breakdown for this PO. Please note this includes the annual cost breakdown for all other POs for which this same question was asked in CPUC-PGE-04.

**ATTACHMENTS**

FERC-TO21\_AU\_CPUC-PGE\_04-Q164-Atch01.xlsx

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q165
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 19, 2025
<b>PG&amp;E Respondent(s):</b>	Frankie Au-Yeung/Mark Evans

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

Questions 163 to 168 refer to PO 5766588 – CASCADE: Install MPAC, shown in Workpaper 9, Tab 4 with an “Operative Date” of “Jan-25”.

**QUESTION CPUC-PGE-165**

For PO 5766588 – CASCADE: Install MPAC, please provide the project milestones achieved in each year of the project since its inception.

**ANSWER CPUC-PGE-165**

Kick-Off Meeting: 07/2016

Walkdown: 04/2017

Scope Approved: 08/2017

Design Start: 09/2017

IFC: 12/2019

Construction Start: 08/2020

FISD: 01/2025

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q166
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 19, 2025
<b>PG&amp;E Respondent(s):</b>	Frankie Au-Yeung/Mark Evans

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

Questions 163 to 168 refer to PO 5766588 – CASCADE: Install MPAC, shown in Workpaper 9, Tab 4 with an “Operative Date” of “Jan-25”.

**QUESTION CPUC-PGE-166**

For PO 5766588 – CASCADE: Install MPAC, please quantify the project percentage of completion that occurred by year over the life of the project.

**ANSWER CPUC-PGE-166**

2016: 2%  
2017: 10%  
2018: 5%  
2019: 28%  
2020: 3%  
2021: 10%  
2022: 5%  
2023: 5%  
2024: 30%  
2025: 2%

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q167
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 17, 2025
<b>PG&amp;E Respondent(s):</b>	Frankie Au-Yeung/Mark Evans/Nick Medina

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

Questions 163 to 168 refer to PO 5766588 – CASCADE: Install MPAC, shown in Workpaper 9, Tab 4 with an “Operative Date” of “Jan-25”.

**QUESTION CPUC-PGE-167**

For PO 5766588 – CASCADE: Install MPAC, please explain whether this PO was ever placed in deferred or “on hold” status at any time since its creation. If it was, for each hold, please provide the date and reason(s) the hold was placed. If this PO was not placed on hold, please explain why.

**ANSWER CPUC-PGE-167**

This PO was never placed On Hold via SAP Deferred status or the Automated AFUDC Stoppage process. This was due to open purchase orders for on-site material storage and equipment that needed to be monitored by security.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q168
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 19, 2025
<b>PG&amp;E Respondent(s):</b>	Frankie Au-Yeung/Mark Evans

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

Questions 163 to 168 refer to PO 5766588 – CASCADE: Install MPAC, shown in Workpaper 9, Tab 4 with an “Operative Date” of “Jan-25”.

**QUESTION CPUC-PGE-168**

For PO 5766588 – CASCADE: Install MPAC, the May 2025 TPR Project Spreadsheet shows a “Construction Start Date” of “2020-08-03.” Please

- a. Provide the date PG&E halted construction on this project; and
- b. Provide the incremental costs incurred to demobilize and re-mobilize crews, make the work area safe during construction dormancy, and other related activities during the halt in construction.

**ANSWER CPUC-PGE-168**

- a. 12/2021 – 08/2024
- b. Demobilization: \$8,000, Security Services \$28,000, Break-In Repairs \$2,000, Remobilization With Internal Crew: \$3,000

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q169
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 16, 2025
<b>PG&amp;E Respondent(s):</b>	Mark Evans

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

Questions 169 to 174 refer to PO 5777641 – CASCADE: Install BK 2 Phase 1, shown in Workpaper 9, Tab 4 with an “Operative Date” of “Jan-25”.

**QUESTION CPUC-PGE-169**

For PO 5777641 – CASCADE: Install BK 2 Phase 1, Workpaper 9, Tab 4 provides an “Operative Date” of “Jan-25” and 2025 and 2026 plant additions of \$19,034,930 and \$271,533 respectively, the May 2025 TPR Project Spreadsheet shows the “Original Planned In-Service Date” for this PO was “2022-01-31” and its “Current Projected or Actual In-Service Date” is “2025-01-23” because of “Prioritization.” Please

- a. Confirm this project has been placed in service;
- b. Explain why the project was delayed from its original in-service date; and
- c. Provide a narrative description of what the term “prioritization” means with respect to this project.

**ANSWER CPUC-PGE-169**

- a. PO 5777641 – CASCADE: Install BK 2 Phase 1 has been placed in service
- b. Project was delayed due to prioritization as well as clearances. This project needed clearances on the Craigview-Cascade 115Kv for two weeks. Clearance was cancelled multiple times based on a dedicated 24/7 customer that was unwilling to shutdown.
- c. Please refer to PG&E's response to FERC-TO21\_AU\_CPUC-PGE\_03-Q99.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q170
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 16, 2025
<b>PG&amp;E Respondent(s):</b>	Kim Erdmann

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

Questions 169 to 174 refer to PO 5777641 – CASCADE: Install BK 2 Phase 1, shown in Workpaper 9, Tab 4 with an “Operative Date” of “Jan-25”.

**QUESTION CPUC-PGE-170**

For PO 5777641 – CASCADE: Install BK 2 Phase 1, for each year since project inception, please provide an annual cost breakdown of material, contract, labor, AFUDC, and other overheads from project inception to date.

**ANSWER CPUC-PGE-170**

Please refer to FERC-TO21\_AU\_CPUC-PGE\_04-Q164-Atch01 for the annual cost breakdown for this PO. Please note this includes the annual cost breakdown for all other POs for which this same question was asked in CPUC-PGE-04.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q171
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 19, 2025
<b>PG&amp;E Respondent(s):</b>	Justin Cain/Mark Evans

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

Questions 169 to 174 refer to PO 5777641 – CASCADE: Install BK 2 Phase 1, shown in Workpaper 9, Tab 4 with an “Operative Date” of “Jan-25”.

**QUESTION CPUC-PGE-171**

For PO 5777641 – CASCADE: Install BK 2 Phase 1, please provide the project milestones achieved in each year of the project since its inception.

**ANSWER CPUC-PGE-171**

Kick-Off Meeting: 07/2016

Walkdown Meeting: 04/2017

Scope Approved: 08/2017

Design Start: 09/2017

Construction Start: 04/2019

FISD: 01/2025

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q172
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 19, 2025
<b>PG&amp;E Respondent(s):</b>	Justin Cain/Mark Evans

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

Questions 169 to 174 refer to PO 5777641 – CASCADE: Install BK 2 Phase 1, shown in Workpaper 9, Tab 4 with an “Operative Date” of “Jan-25”.

**QUESTION CPUC-PGE-172**

For PO 5777641 – CASCADE: Install BK 2 Phase 1, please quantify the project percentage of completion that occurred by year over the life of the project.

**ANSWER CPUC-PGE-172**

2016: 2%

2017: 10%

2018: 5%

2019: 8%

2020: 3%

2021: 10%

2022: 5%

2023: 5%

2024: 50%

2025: 2%

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q173
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 16, 2025
<b>PG&amp;E Respondent(s):</b>	Justin Cain/Mark Evans/Nick Medina

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

Questions 169 to 174 refer to PO 5777641 – CASCADE: Install BK 2 Phase 1, shown in Workpaper 9, Tab 4 with an “Operative Date” of “Jan-25”.

**QUESTION CPUC-PGE-173**

For PO 5777641 – CASCADE: Install BK 2 Phase 1, please explain whether this PO was ever placed in deferred or “on hold” status at any time since its creation. If it was, for each hold, please provide the date and reason(s) the hold was placed. If this PO was not placed on hold, please explain why.

**ANSWER CPUC-PGE-173**

This PO was never placed On Hold via SAP Deferred status or the Automated AFUDC Stoppage process.

PG&E requires all open POs to be closed prior to being placed in Deferred Status. We had staged materials/equipment which could not be moved to another location. 24/7 security monitoring was in place and could not be stopped with staged equipment/materials on-site.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q174
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 19, 2025
<b>PG&amp;E Respondent(s):</b>	Justin Cain/Mark Evans

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

Questions 169 to 174 refer to PO 5777641 – CASCADE: Install BK 2 Phase 1, shown in Workpaper 9, Tab 4 with an “Operative Date” of “Jan-25”.

**QUESTION CPUC-PGE-174**

For PO 5777641 – CASCADE: Install BK 2 Phase 1, the May 2025 TPR Project Spreadsheet shows a “Construction Start Date” of “2020-08-03.” Please

- a. Provide the date PG&E halted construction on this project; and
- b. Provide the incremental costs incurred to demobilize and re-mobilize crews, make the work area safe during construction dormancy, and other related activities during the halt in construction.

**ANSWER CPUC-PGE-174**

- a. 12/2021 – 08/2024
- b. Demobilization: \$10,000, Security Services \$54,000, Break-In Repairs \$9,000, Remobilization With Internal Crew: \$5,000

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q175
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 23, 2025
<b>PG&amp;E Respondent(s):</b>	Justin Cain/Brandy Gibb

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

Questions 175 to 180 refer to PO 5783340 – OCEI – Moraga 115kV Bus Upgrade shown in Workpaper 9, Tab 4 with an “Operative Date” of “Jan-25”.

**QUESTION CPUC-PGE-175**

For PO 5783340 – OCEI – Moraga 115kV Bus Upgrade, Workpaper 9, Tab 4 provides an “Operative Date” of “Jun-25” and 2025 and 2026 plant additions of \$20,740,358 and \$158,818 respectively, the May 2025 TPR Project Spreadsheet shows the “Original Planned In-Service Date” for this PO was “2022-04-17” and its “Current Projected or Actual In-Service Date” is “2025-06-24” because of “Project Design.” Please

- a. Confirm this project has been placed in service;
- b. Identify the party responsible for the project design; and
- c. Explain why the project was delayed from its original in-service date, including a narrative description of the project design issues associated with this project.

**ANSWER CPUC-PGE-175**

- a. This project was placed in-service on June 27, 2025.
- b. The responsible engineering firm on this project was GE Vernova.
- c. This project was delayed from the Original Planned In-Service Date due to:
  1. Materials Delay: The major material delivery was delayed by several months (MPAC building extension plus all associated relay racks). Materials were ordered in 2018, but did not arrive until the fall of 2022.
    - a. Delivery delays may have been caused by the vendors sourcing materials during the COVID pandemic.

- b. Once these materials arrived onsite, there were several workmanship issues so the project suffered delays via warranty claims and rework to correct the wiring deficiencies, including wrong stud sizes, incorrect wire markers, incorrect wire type/size used, etc.
2. Planning Challenges: The construction sequence at the beginning of the project was not planned to completion. When a new project manager took over the project in 2022, it was discovered that the sequence was missing components of the overall project, including the new bus differential clearances (e.g., CB 562 needed to move "down the bus" and it was not included in the project schedule; Set B Bus Differential Clearances were not accounted for in the project schedule). In addition, the project schedule did not account for clearance restrictions (this project was limited to a winter-only clearance from November 1 through March 31 each year).
3. Internal Prioritization: In March 2023, PG&E reprioritized some substation work to allow for other emergency work. Specifically, there was emergency work to be completed that was related to the Moraga 115kV Bus Upgrade (PO 5804045 - Moraga EM CB 612 and 622 replacement). This created an approximately nine-month delay in the project asked about here (i.e., the PO 5783340 – OCEI – Moraga 115kV Bus Upgrade project).

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q176
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 16, 2025
<b>PG&amp;E Respondent(s):</b>	Kim Erdmann

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

Questions 175 to 180 refer to PO 5783340 – OCEI – Moraga 115kV Bus Upgrade shown in Workpaper 9, Tab 4 with an “Operative Date” of “Jan-25”.

**QUESTION CPUC-PGE-176**

For PO 5783340 – OCEI – Moraga 115kV Bus Upgrade, for each year since project inception, please provide an annual cost breakdown by material, contract, labor, AFUDC, and other overheads from project inception to date.

**ANSWER CPUC-PGE-176**

Please refer to FERC-TO21\_AU\_CPUC-PGE\_04-Q164-Atch01 for the annual cost breakdown for this PO. Please note this includes the annual cost breakdown for all other POs for which this same question was asked in CPUC-PGE-04.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q177
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 17, 2025
<b>PG&amp;E Respondent(s):</b>	Justin Cain/Brandy Gibb

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

Questions 175 to 180 refer to PO 5783340 – OCEI – Moraga 115kV Bus Upgrade shown in Workpaper 9, Tab 4 with an “Operative Date” of “Jan-25”.

**QUESTION CPUC-PGE-177**

For PO 5783340 – OCEI – Moraga 115kV Bus Upgrade, please provide the project milestones achieved in each year of the project since its inception.

**ANSWER CPUC-PGE-177**

2019:

BC Authorization Approved (AAAPP) - 4/23/2019  
Project Start - 08/01/2019  
Assign Project Manager and Project Engineer (ASNPM) - 10/01/2019  
Engineering Start (ESTDT) - 10/29/2019  
Project Kickoff (PKICK) - 10/29/2019

2020:

Project Kickoff #2 (PKICK) - 05/13/2020,  
Walkdown Meeting KO #2 (PWALK) - 06/03/2020,  
Land Environmental and Ministerial Permit Review Requested KO #1 - 01/21/2020,  
Land Environmental and Ministerial Permit Review Received KO #1 - 01/30/2020.

2021:

Scope Approved (PSCOP) - 03/03/2021  
Project Stage Gate 2 Review Meeting (GATE2) - 05/25/2021  
Project Charter #1 Approved (PACAD) - 07/09/2021

Design Start (DESGN) - 04/06/2021  
Constructability Review Meeting (CNRVW) - 06/16/2021  
Final Design Review Meeting - Civil/Outdoor - 06/23/2021  
Final Design Review Meeting - Indoor - 06/23/2021  
PM Release To Construction - RTC (PMRTC) - 07/12/2021  
IFC - Outdoor (IFCOD) - 10/29/2021  
IFC - Indoor (IFCID) - 11/05/2021  
IFC - Civil (IFCCV) - 11/05/2021  
Engineering End (EENDT) - 12/24/2021  
Permits Start (PSTDT) - 06/24/2021  
Permits Complete (PCMPD) -11/09/2021  
Environmental Permits Complete -11/09/2021  
Submit Civil Construction Contract Request - 07/09/2021  
Long Lead Material Ordered (MPAC Building) (LLMOD) - 10/08/2021  
Civil Construction Start (CCSTR) - 11/16/2021  
Construction Start (CSTRT) - 11/16/2021  
Electric Construction Start 10/25/2021next 11/11-1/12 (ECSTR) - 11/16/2021  
Clearances Start (CSTDT) - 11/16/2021

2022:

Job Estimate - EDRS 2021-78622 (JEAPP) - 01/04/2022  
Environmental Release to Construction - ERTC (ENRTC) - 05/23/2022  
Long Lead Material Received (MPAC bldg) 1/8/2022 (LLMRD) - 01/06/2022

2023:

No milestones achieved

2024:

No milestones achieved

2025:

Operative Date (OPDAT) - 06/27/2025

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q178
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 19, 2025
<b>PG&amp;E Respondent(s):</b>	Justin Cain/Brandy Gibb

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

Questions 175 to 180 refer to PO 5783340 – OCEI – Moraga 115kV Bus Upgrade shown in Workpaper 9, Tab 4 with an “Operative Date” of “Jan-25”.

**QUESTION CPUC-PGE-178**

For PO 5783340 – OCEI – Moraga 115kV Bus Upgrade, please quantify the project percentage of completion that occurred by year over the life of the project.

**ANSWER CPUC-PGE-178**

Year	2020	2021	2022	2023	2024	2025 (Act + Fcst)	2026 (Fcst)	Total
Amount Spent	\$ 169,347	\$ 3,341,766	\$ 5,653,516	\$ 3,720,919	\$ 3,741,603	\$ 4,000,911	\$ 582,646	\$ 21,210,708
Percentage Completion	1%	16%	27%	18%	18%	19%	3%	100%

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q179
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 19, 2025
<b>PG&amp;E Respondent(s):</b>	Justin Cain/Brandy Gibb

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

Questions 175 to 180 refer to PO 5783340 – OCEI – Moraga 115kV Bus Upgrade shown in Workpaper 9, Tab 4 with an “Operative Date” of “Jan-25”.

**QUESTION CPUC-PGE-179**

For PO 5783340 – OCEI – Moraga 115kV Bus Upgrade, please explain whether this PO was ever placed in deferred or “on hold” status at any time since its creation. If it was, for each hold, please provide the date and reason(s) the hold was placed. If this PO was not placed on hold, please explain why.

**ANSWER CPUC-PGE-179**

This PO was never placed On Hold via SAP Deferred status or the Automated AFUDC Stoppage process which was not available at that time.

In addition, the project was not placed on official deferred status due to open purchase orders and the inability to defer/close open procurements during the April – December 2023 timeframe.

However, the project was placed on hold from April 2023 to December 2023 for financial restrictions.

**PACIFIC GAS AND ELECTRIC COMPANY  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q180
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 19, 2025
<b>PG&amp;E Respondent(s):</b>	Justin Cain/Brandy Gibb

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252

Questions 175 to 180 refer to PO 5783340 – OCEI – Moraga 115kV Bus Upgrade shown in Workpaper 9, Tab 4 with an “Operative Date” of “Jan-25”.

**QUESTION CPUC-PGE-180**

For PO 5783340 – OCEI – Moraga 115kV Bus Upgrade, the May 2025 TPR Project Spreadsheet shows a “Construction Start Date” of “2021-11-16.” Please

- a. Provide the date PG&E halted construction on this project; and
- b. Provide the incremental costs incurred to demobilize and re-mobilize crews, make the work area safe during construction dormancy, and other related activities during the halt in construction.

**ANSWER CPUC-PGE-180**

- a. March 31, 2023
- b. AFUDC accumulation during April - December 2023 = \$629,173

**PACIFIC GAS AND ELECTRIC COMPANY**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q181
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 16, 2025
<b>PG&amp;E Respondent(s):</b>	Maryam Norouzi/Jesus Sanchez

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Questions 181 to 186 refer to PO 5791742 – BIRDS LANDING SS CONTRA COSTA PP 230KV shown in Workpaper 9, Tab 4 with an “Operative Date” of “Apr-25” and 2025 plant additions of \$65,686,238.

**QUESTION CPUC-PGE-181**

For PO 5791742 – BIRDS LANDING SS CONTRA COSTA PP 230KV, Workpaper 9, Tab 4 provides an “Operative Date” of “Apr-25” and 2025 plant additions of \$65,686,238, the May 2025 TPR Project Spreadsheet shows the “Original Planned In-Service Date” for this PO was “2022-12-31” and its “Current Projected or Actual In-Service Date” is “2025-04-30” because of “Material.” Please

- a. Confirm this project has been placed in service;
- b. Identify the material that caused the project delay; and
- c. Explain why the material was not received prior to PG&E’s start of construction.

**ANSWER CPUC-PGE-181**

- a. This project was placed in-service 4/17/25.
- b. All the materials were received prior to construction and caused no delay. PG&E will update reason for delay in the November 2025 TPR PS to Prioritization.
- c. See subpart b.

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Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q182
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 16, 2025
<b>PG&amp;E Respondent(s):</b>	Kim Erdmann

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Questions 181 to 186 refer to PO 5791742 – BIRDS LANDING SS CONTRA COSTA PP 230KV shown in Workpaper 9, Tab 4 with an “Operative Date” of “Apr-25” and 2025 plant additions of \$65,686,238.

**QUESTION CPUC-PGE-182**

For PO 5791742 – BIRDS LANDING SS CONTRA COSTA PP 230KV, for each year since project inception, please provide an annual cost breakdown of material, contract, labor, AFUDC, and other overheads from project inception to date.

**ANSWER CPUC-PGE-182**

Please refer to FERC-TO21\_AU\_CPUC-PGE\_04-Q164-Atch01 for the annual cost breakdown for this PO. Please note this includes the annual cost breakdown for all other POs for which this same question was asked in CPUC-PGE-04.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q183
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 23, 2025
<b>PG&amp;E Respondent(s):</b>	Maryam Norouzi/Jesus Sanchez

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Questions 181 to 186 refer to PO 5791742 – BIRDS LANDING SS CONTRA COSTA PP 230KV shown in Workpaper 9, Tab 4 with an “Operative Date” of “Apr-25” and 2025 plant additions of \$65,686,238.

**QUESTION CPUC-PGE-183**

For PO 5791742 – BIRDS LANDING SS CONTRA COSTA PP 230KV, please provide the project milestones achieved in each year of the project since its inception.

**ANSWER CPUC-PGE-183**

Project milestones for the Birds-Landing SS Contra Costa PP 230KV project provided as follows:

Activity Name	Start	Finish
NERC Discrepancy Identified	4-Jan-16	
AA Approved		9-Jun-17
Engineering Start	15-Jan-19	
Project Kickoff	15-Feb-19	
Engineering Walkdown		1-Mar-19
Construction Walkdown		11-Dec-19
Project Approval Gate2		9-Jul-20
Scope Approved		22-Oct-20

<b>Activity Name</b>	<b>Start</b>	<b>Finish</b>
Permits Start - Army Corp. Engineers	22-Oct-20	
Material Ordered	12-Apr-21	
Engineering Complete		17-May-21
IFC		17-May-21
Project Approval Gate 3		2-Jun-21
Job Estimate Gate 3		2-Jun-21
PM Release to Construction	16-Sep-21	
Construction Start	17-Sep-21	
Civil Construction Finish		31-Oct-22
Permits Received - Army Corp. Engineers		22-Oct-21
All Materials (steel) Received		31-May-24
T-Line Construction Start	15-Jul-24	
Clearance Start MS	6-Jan-25	
Clearance Finished MS		17-Apr-25
FISD		17-Apr-25
As-Builds Received MS		30-Sep-25
As-Builds xComplete MS		31-Oct-25
Project Close-Out Complete		31-Mar-26

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q184
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 23, 2025
<b>PG&amp;E Respondent(s):</b>	Maryam Norouzi/Jesus Sanchez

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Questions 181 to 186 refer to PO 5791742 – BIRDS LANDING SS CONTRA COSTA PP 230KV shown in Workpaper 9, Tab 4 with an “Operative Date” of “Apr-25” and 2025 plant additions of \$65,686,238.

**QUESTION CPUC-PGE-184**

For PO 5791742 – BIRDS LANDING SS CONTRA COSTA PP 230KV, please quantify the project percentage of completion that occurred by year over the life of the project.

**ANSWER CPUC-PGE-184**

Percentage project complete by year provided below:

<b>Year</b>	<b>% Complete</b>
2017-2018	1.11%
2019	0.54%
2020	1.76%
2021	12.46%
2022	18.74%
2023	10.52%
2024	35.25%
2025	18.91%

Year	% Complete
2026	0.71%
	100%

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q185
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 17, 2025
<b>PG&amp;E Respondent(s):</b>	Nick Medina/Maryam Norouzi/Jesus Sanchez

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Questions 181 to 186 refer to PO 5791742 – BIRDS LANDING SS CONTRA COSTA PP 230KV shown in Workpaper 9, Tab 4 with an “Operative Date” of “Apr-25” and 2025 plant additions of \$65,686,238.

**QUESTION CPUC-PGE-185**

For PO 5791742 – BIRDS LANDING SS CONTRA COSTA PP 230KV, please explain whether this PO was ever placed in deferred or “on hold” status at any time since its creation. If it was, for each hold, please provide the date and reason(s) the hold was placed. If this PO was not placed on hold, please explain why.

**ANSWER CPUC-PGE-185**

This PO was never placed On Hold via SAP Deferred status or the Automated AFUDC Stoppage process. The project was not placed on hold because it was expected to receive the budget for the project in 2023 and continue the construction activities. However, the project did not receive the budget during that year. Construction activities commenced in 2024.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q186
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 23, 2025
<b>PG&amp;E Respondent(s):</b>	Maryam Norouzi/Jesus Sanchez

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Questions 181 to 186 refer to PO 5791742 – BIRDS LANDING SS CONTRA COSTA PP 230KV shown in Workpaper 9, Tab 4 with an “Operative Date” of “Apr-25” and 2025 plant additions of \$65,686,238.

**QUESTION CPUC-PGE-186**

For PO 5791742 – BIRDS LANDING SS CONTRA COSTA PP 230KV, the May 2025 TPR Project Spreadsheet shows a “Construction Start Date” of “2021-09-17.” Please

- a. Provide the date PG&E halted construction on this project; and
- b. Provide the incremental costs incurred to demobilize and re-mobilize crews, make the work area safe during construction dormancy, and other related activities during the halt in construction.

**ANSWER CPUC-PGE-186**

- a. Timeline:
  - o October 2022: Construction crew demobilize from site after Civil work (foundations) were completed. No tower steel was available (delivered) to begin tower erection.
  - o February 2024: All material (steel) was delivered. The construction crew could not restart work due to uncommitted funding. If able to continue, Project completion would have been December 2024.
  - o February 2024 - June 2024: Project was put on hold until funding was secured for restart construction.
  - o July 2024: Funding secured, and project restarted. Construction crew remobilized to erect towers and replace electrical conductor.
  - o April 2025: Construction completed.
- b. The incremental cost incurred to demobilize and re-mobilize crews was approximately \$ 1.3 MM.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q187
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 16, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka

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**QUESTION CPUC-PGE-187**

Referring to FERC-TO21\_AU\_CPUC-PGE\_02-Q023\_Atch01, line 5, please provide the specific data requests in NCPA’s 1st Set in the settlement process that discuss or calculate the “Correction of March 2022 SAP High Level Adjustment (identified during research of item 4 above).”

**ANSWER CPUC-PGE-187**

Please refer to FERC-TO21\_AU\_CPUC-PGE\_04-Q187Atch01, Atch02, and Atch03 for the specified data request response and attachments. These are the same attachments provided by PG&E on April 29, 2025, in response to NCPA's discovery request in FERC-TO21\_DR\_NCPA-PGE\_01-Q03. Please note that the attachments contained information provided in the TO21 Settlement discussions process subject to FERC Settlement Rules 602 and 606 under TO21 proceeding (Docket ER24-96).

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q188
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 17, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino/Nalini Webster

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**QUESTION CPUC-PGE-188**

Referring to FERC-TO21\_AU\_NCPA-PGE\_01-Q13 Atch01, Excel column C, please provide a listing of all Major Work Category (“MWC”) codes used by PG&E Utility and Corporation, along with a description of each MWC, including those used for all operations of the utility, including A&G expenses.

**ANSWER CPUC-PGE-188**

PG&E objects to the request for all MWC used from all operations by the Utility and Corporation is out of scope for the Rate Year 2026 Annual Update. Without waiving and subject to this objection, PG&E provides the following information:

With reference to TO21\_AU\_NCPA-PGE\_01-Q13 Atch01, excel column C, please see CPUC-PGE\_04-Q188Atch01 for a list of all MWC descriptions extracted from SAP. Generally, MWCs starting with numbers are capital expenditures (CapEx) and MWCs starting with alphabets are expense. For a description of the CapEx MWCs refer to Exhibit PGE – 0002 in Docket No. ER24-96 (TO21 rate case). In addition, PG&E provided a list of Transmission Owner (TO) MWCs to the CPUC in the TO21 rate case settlement discovery process (FERC-TO21-DR-CPUC-PGE-01-01). By referring to a settlement discovery response, PG&E is not waiving the settlement privilege but instead identifying an additional source of information for the CPUC to review. Finally, please note that A&G costs are organized by FERC account. PG&E assigns MWCs to A&G planning orders, however the MWCs represent broad categories of costs. For example, MWC ZC is used for Company-wide expenses, which include, among other things, benefits, insurances and STIP.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q189
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 17, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

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**QUESTION CPUC-PGE-189**

Referring to FERC-TO21\_AU\_NCPA-PGE\_01-Q15 Atch01, FERC Account 920, several lines are labeled as “PCC-15479-Supt of VP CPUC Reg Rel,” and a small portion of these are removed as “PacGen A&G – Hold Customers Harmless Requirement.” Please explain the work of PCC-15479, and explain how PG&E determines how much should be attributed to PacGen.

**ANSWER CPUC-PGE-189**

The Pacific Generation (PacGen) adjustment is made to remove from the FERC Form 1 – Electric account 920 recorded balance A&G employee labor for time spent working on the PacGen transaction.<sup>1</sup>

PG&E used a manual self-reporting time tracking system for PG&E employees who spend time working on preparing for the PacGen transaction. Periodically, PG&E employees were asked to fill out their time on the PacGen timesheet spreadsheet. Employees used meeting notes, calendar invites and emails to estimate on a bottom up basis the amount of time spent supporting the Transaction.

In 2024, the Regulatory Affairs organization charged PacGen transaction time to the two following Provider Cost Centers (PCC):

PCC	PCC Description	FF1-Elec Amount
10421	Regulatory Proceedings	\$68

<sup>1</sup> Please refer to TO21 RY2026 WP\_19\_AandG, Tab 1, Line 113.

15479	Regulatory Operations and Analytics	\$2,349
Total		\$2,416

The PCC 15479 Regulatory Operations and Analytics group records work performed by the three following teams:

Regulatory Analytics - Provides data analysis support for numerous proceedings, compliance requirements and internal and external groups.

Regulatory Operations - Provides cross-departmental support, including: (1) tariff management and Advice Letters; (2) department metrics and reporting; (3) coordinating strategic and operating plan development, and (4) support of process improvement initiatives.

Regulatory Support - Performs a variety of regulatory support activities, such as records management, document services, case coordination and hearings support.

Although PacGen time was charged to two separate Regulatory Affairs PCCS, PG&E used a streamlined approach by reflecting the manual removal adjustment on only one FERC Report line item representing the entire Regulatory Affairs organization.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q190
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 17, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

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**QUESTION CPUC-PGE-190**

Referring to FERC-TO21\_AU\_NCPA-PGE\_01-Q15 Atch01, FERC Accounts, 920, 921 and 923:

- a. Please explain the acronym “SCV”; and
- b. Please explain what costs are considered “CC” in the Comment column, and describe why these costs are removed. If some CC costs are not excluded, please explain why not.

**ANSWER CPUC-PGE-190**

- a. The Standard Cost Variance (SCV) is the difference between the actual costs incurred in a Provider Cost Center (PCC) and the costs charged out of a PCC to orders. Since SAP calculates activity prices (hourly rate charged to orders) as annual rates, variances are expected. Standard cost variances are expensed each month and charged to orders.
- b. CC is an acronym for the Customer Care organization. Costs managed by Customer Care include electric and gas distribution, and A&G common. PG&E removed costs that were incurred by the Customer Care organization on behalf of electric and/or gas distribution customers and should not have been recorded to A&G common FERC accounts.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q191
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 17, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

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**QUESTION CPUC-PGE-191**

Referring to FERC-TO21\_AU\_NCPA-PGE\_01-Q15 Atch04, which tracks the 2024 Account 925 expenses:

- a. Please explain the MWC code “ZC”;
- b. Please explain lines 136-139, and why there are no descriptors for these receipts; and
- c. Referring to lines 133 and 140, please explain whether the Dixie Fire charges are for 2024 and the Wild Fire Fund receipts are for pre-2024 claims. If this is not the reason for the 77% allocation of line 133 and not 140, please explain.

**ANSWER CPUC-PGE-191**

- a. Major Work Category (MWC) ZC is used to identify Company-wide expenses that include, among others, benefits, property and liability insurance, workers compensation, claims, settlements and STIP.
- b. To prepare A&G costs for TO formula rate filings, PG&E generates SAP FERC reports by UOSA, or FERC account. The FERC report columns and rows in blue are system generated, and the columns and rows in dark red are manually added. This use of colors allows report users to distinguish between system generated data vs. manually added data necessary to calculate recorded adjusted amounts included in TO customer rates. Excel rows 136 to 139 in dark red have no system generated descriptions in columns A through L because they were manually added to FERC account 925 to incorporate the year 2024 \$168.7 million Dixie Fire AB 1054 Wildfire Fund cash receipt PG&E is returning to customers in the TO21 RY2026 filing.
- c. Yes. On TO21\_AU\_NCPA-PGE\_01-Q15 Atch04:  
Excel Row 133 record year 2024 additional estimated losses for the Dixie fire.

Excel Rows 134 to 135 record year 2024 estimated insurance recoveries for the Dixie and Mosquito fires.

Excel Rows 136 to 139 were manually added for the year 2024 \$168.7 million AB 1054 Wildfire Fund cash receipts related to estimated Dixie fire losses accrued prior to 2024.

Excel Row 140 records \$325 million in year 2024 AB 1054 Wildfire Fund estimated recoveries for the Dixie fire. PG&E removes from the TO formula rate these estimated recoveries because they are credited to customers upon receiving the cash from the AB 1054 Wildfire Fund.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q192
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 17, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

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**QUESTION CPUC-PGE-192**

Referring to FERC-TO21\_AU\_NCPA-PGE\_01-Q15 Atch04, which tracks the 2024 Account 925 expenses, and lines 26-124, which include the following comment: “Rcls Grizzly Claims amounts from: FERC 920 \$1,414,744 and FERC 571 (\$258,707) to FERC 925 \$1,156,037:”

- a. Please explain why only line 26 equals the \$1,156,037 described in the comment;
- b. Please explain the basis for the other lines;
- c. Please explain why the sum of lines 26-124 equals \$(147,756);
- d. Please explain the reason for including the following dues and fees in Account 925 (lines 32-34):
  1. Misc General Expense – Subscriptions.
  2. Misc General Expense – Association Dues.
  3. Club Dues.
- e. Please describe what “FERC Negative Flow Other” in lines 123-124 includes.

**ANSWER CPUC-PGE-192**

- a. PG&E uses a simplistic approach to make manual regulatory adjustments by reflecting the sum of FERC accounts 571 and 920 reclassifications on only one line item of the FERC account 925 report. The comment in column Y (Rcls Grizzly Claims amounts from: FERC 920 \$1,414,744 and FERC 571 (\$258,707) to FERC 925 \$1,156,037) is repeated on Excel Rows 24 to 124 to group all Grizzly Tap Line Repair claims costs.
- b. Please refer to PG&E’s response to part (a) above.

- c. The (\$147,756) is the recorded adjusted amount of Grizzly Tap Line Repair claims included in the TO21 RY2026 filing. The Table below shows the calculation:

<b>Grizzly Tap Line Repair Claims</b>	<b>FF1-Elec</b>	<b>Notes</b>
Recorded FERC account 925	(\$1,303,793)	Recorded FERC account FERC Form 1-Electric amount
Reclassify from FERC accounts 571 and 920 to 925	1,156,037	Rcls Grizzly Claims amounts from: FERC 920 \$1,414,744 and FERC 571 (\$258,707) to FERC 925 \$1,156,037
<b>Recorded Adjusted FERC account 925</b>	<b>(\$147,756)</b>	<b>Included in the TO21 RY2026 formula rate</b>

- d. The costs are related to internet and phone satellite subscriptions for teams to maintain connectivity and safe communications in the remote location where this work was performed.
- e. FERC negative flow is a mechanism to apply the Standard Cost Variance (SCV) to originating cost orders and associated FERC accounts.

As explained in PG&E's response to FERC-TO21\_AU\_CPUC-PGE\_04-Q190, SCV is the difference between the actual costs incurred in a Provider Cost Center (PCC) and the costs charged out of a PCC to orders. Since SAP calculates activity prices (hourly rate charged to orders) as annual rates, variances are expected. SCVs are expensed each month and charged to orders.

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<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q193
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 17, 2025
<b>PG&amp;E Respondent(s):</b>	Nikki Rose Apura/ Justin Cain/Garrett Galimba

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**QUESTION CPUC-PGE-193**

Referring to the responses to FERC-TO21\_AU\_CPUC-PGE\_03-Q94 through FERC-TO21\_AU\_CPUC-PGE\_03-Q104, inclusive, as well as FERC-TO21\_AU\_CPUC-PGE\_03-Q59 Atch01, please explain why PO 5776721 – KERN PP: Install Security Technology continued to accrue AFUDC during the first part of 2023 despite the notification to stop construction being issued on August 25, 2022.

**ANSWER CPUC-PGE-193**

The project team was instructed to cease work in August 2022 due to reprioritization. PG&E’s policy is to place projects into deferred status if no further construction activity is expected for a minimum of 6 months. At that time construction on PO 5776721 – KERN PP: Install Security Technology was expected to resume before 6 months, so AFUDC continued to accrue on the order. Eventually the project was reassessed and was placed into deferred status in the system in March 2023, discontinuing the accrual of AFUDC, after determining that construction would remain on hold for greater than 6 months.

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Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q194
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 12, 2025
<b>PG&amp;E Respondent(s):</b>	PG&E Law

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**QUESTION CPUC-PGE-194**

Please provide a list of all expenses paid by PG&E to an external vendor for work relating to the CAISO Adder, including the recipient and the amount of the payment, and specifying the accounting treatment for each expense.

**ANSWER CPUC-PGE-194**

PG&E objects to this request because it is not relevant to the Rate Year 2026 Annual Update and seeks attorney client privileged information to the extent it is seeking information regarding payments made to outside counsel regarding litigation.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q194Rev01
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 23, 2025
<b>PG&amp;E Respondent(s):</b>	PG&E

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**QUESTION CPUC-PGE-194**

Please provide a list of all expenses paid by PG&E to an external vendor for work relating to the CAISO Adder, including the recipient and the amount of the payment, and specifying the accounting treatment for each expense.

**ANSWER CPUC-PGE-194**

PG&E objects to this request because it is not relevant to the Rate Year 2026 Annual Update and seeks attorney client privileged information to the extent it is seeking information regarding payments made to outside counsel regarding litigation.

**ANSWER CPUC-PGE-194REV01**

Subject to and without waiving its relevance objection and/or the attorney-client or work product privileges, and based on meet and confer with Commission staff, PG&E provides the following information related to external legal costs associated with *Pacific Gas and Electric Company, et al. v. FERC*, Case Nos. 24-2527 and 24-3786 (9<sup>th</sup> Circuit Court of Appeals):

<b>Vendor</b>	<b>Services Provided</b>	<b>2024 Costs</b>
Jenner & Block	Legal representation	\$311,259 (includes both legal services fees and court fees)

**PACIFIC GAS AND ELECTRIC COMPANY**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-04
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_04-Q195
<b>Request Date:</b>	September 10, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	September 17, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

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**QUESTION CPUC-PGE-195**

Referring to FERC-TO21\_AU\_SixCities-PGE\_01-Q03\_Atch01, Tab 2024 Elec:

- a. Please explain why line 30, which is described as “Not Seeking - BTL Activities,” is not removed from the Adjusted Total;
- b. Please explain why column I, “BTL Allocation,” is reversing corporate expenses by the CORP BTL Allocation percentage of 20.86%; and
- c. Please explain why this CORP BTL Allocation percentage is applied to only some line items and not all of column H.

**ANSWER CPUC-PGE-195**

- a. PG&E in error did not remove from the TO21 formula rate the total Company \$70,174 in Below-the-line (BTL) BTL related costs shown on Excel Row 30 of FERC-TO21\_AU\_SixCities-PGE\_01-Q03. In the November 1, 2025 filing, PG&E will include a regulatory adjustment to manually remove the \$70,174 from the FERC account 923 recorded balance. Note, on a FERC Form 1 Electric basis, the adjustment will remove \$48,947.
- b. A percentage of Corporation BTL labor and other costs are associated with BTL activities. The year 2024 20.86% Corporation BTL percentage used in the TO21 RY2026 formula rate and shown on TO21\_AU\_SixCities-PGE\_01-Q03\_Atch01 is calculated as Corporation labor working on BTL activities divided by total Corporation labor.

PG&E applies the Corporation BTL allocation to regulatory adjustments that are made on a gross basis because PG&E only includes in the TO formula rate Above-the-Line (ATL) that are net of BTL. The BTL allocation is not necessary for regulatory adjustments that are derived directly from the FERC account 923 recorded amounts in the SAP system because they are already net of BTL, with BTL costs being recorded to FERC account 426.

c. Please refer to PG&E's response to part (b) above.

**PACIFIC GAS AND ELECTRIC COMPANY**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-05
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_05-Q196
<b>Request Date:</b>	September 30, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	October 2, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka

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**QUESTION CPUC-PGE-196**

Referring to the response to CPUC-PGE-32, which states:

As a result of the reclassification of ROW Expansion Program from capital to expense, PG&E recorded accounting entries in 2024 to reverse the capitalized costs, accumulated depreciation, AFUDC and record the cost incurred except for AFUDC as O&M expenses.

- a. Please explain how PG&E treated the AFUDC associated with the ROW Expansion costs.
- b. Did PG&E remove these amounts from capital accounts? Please provide the accounting by account which indicates that PG&E removed these costs from ratepayers.

**ANSWER CPUC-PGE-196**

- a. PG&E reversed all recorded capital expenditures, including AFUDC, associated with the ROW Expansion costs. AFUDC was removed from TO rate base and is not recovered in rates.
- b. Yes, PG&E removed capital expenditures for AFUDC from the appropriate accounts. For already operative work orders, these costs were removed from Plant as a credit to FERC Account 101 (Electric Plant in Service). For work orders still in construction, these costs were removed from Construction Work in Progress as a credit to FERC Account 107 (Construction Work in Progress—Electric).

**PACIFIC GAS AND ELECTRIC COMPANY  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-05
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_05-Q197
<b>Request Date:</b>	September 30, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	October 2, 2025
<b>PG&amp;E Respondent(s):</b>	Eunice Li/Ivana Tamburrino

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**QUESTION CPUC-PGE-197**

Referring to the response to CPUC-PGE-34, please explain the different treatment in the TO Tariff between (1) the Rate Neutral Regulatory Asset under SB901, and (2) the Wildfire Fund - Shareholder (AB 1054).

**ANSWER CPUC-PGE-197**

In the TO Formula Rate, there is no difference in the treatment of amounts associated with SB 901 Rate Neutral Securitization and the shareholder portion of the AB 1054 Wildfire Fund. Both are removed from the TO formula rate because they are not recovered from network transmission customers.

**PACIFIC GAS AND ELECTRIC COMPANY  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-05
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_05-Q198
<b>Request Date:</b>	September 30, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	October 3, 2025
<b>PG&amp;E Respondent(s):</b>	Eunice Li

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**QUESTION CPUC-PGE-198**

Referring to the response to CPUC-PGE-47, please explain “Non-admitted insurance tax for 2023 through March 2024 contribution.” What is non-admitted insurance tax?

**ANSWER CPUC-PGE-198**

Non-admitted insurance tax is a tax assessment to PG&E as the insured pursuant to CA Rev. & Tax Code § 13210. Currently, it is assessed at 3% of the contribution amounts paid into Pacific Energy Risk Solutions, LLC.

**PACIFIC GAS AND ELECTRIC COMPANY  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-05
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_05-Q199
<b>Request Date:</b>	September 30, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	October 2, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka/ Nick Medina

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**QUESTION CPUC-PGE-199**

Referring to the response to CPUC-PGE-67, please explain why PO 5779290 – VACA DIXON: Install 230 KV Smart Wires is included in WP-9 indicating an operative date of November 2026, yet the response indicates that “this project is forecasted to have Project Charter (formerly Business Case) approval in January 2027.”

**ANSWER CPUC-PGE-199**

PO 5779290 – VACA DIXON: Install 230 KV Smart Wires was included in WP-9 because it had an operative date of November 2026 at the time of the data pull. The current operative date for PO 5779290 -- VACA DIXON: Install 230 KV Smart Wires is 11/17/27.

**PACIFIC GAS AND ELECTRIC COMPANY**  
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**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-05
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_05-Q200
<b>Request Date:</b>	September 30, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	October 2, 2025
<b>PG&amp;E Respondent(s):</b>	Nikki-Rose Apura, Nick Medina

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**QUESTION CPUC-PGE-200**

Please explain the difference in requirements between putting projects “on hold via SAP Deferred Status” compared to “on Hold via the Automated AFUDC Stoppage process.”

**ANSWER CPUC-PGE-200**

Automated AFUDC Pause Process: for capital orders that have interruptions in construction without any direct charges (e.g., labor, materials, contract costs) or accounting adjustments (e.g., refunds, billing credits) for six consecutive months or longer, AFUDC will be automatically paused and will no longer accrue. For capital orders automatically paused from this process, AFUDC will start accruing again once a direct charge or an accounting adjustment is recorded to the order.

Manual SAP Deferral Process: Per PG&E’s updated Capital Order Management Standard, On Hold capital projects can be placed in SAP Deferred Status if the amount spent to date for the project is greater than \$15 million and is not incurring ongoing direct charges. Once the capital order is placed into SAP Deferred Status, AFUDC will stop accruing on the order. SAP Deferral Process is a manual process that is reviewed and completed by job owners at any time as long as the requirements are met.

**PACIFIC GAS AND ELECTRIC COMPANY  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-05
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_05-Q201
<b>Request Date:</b>	September 30, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	October 2, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka

Unless otherwise indicated, “Model” refers to the Draft TO21 RY2026 Rate Model (to21-ry2026-settlement-model); PO refers to Planning Order; and TPR refers to the CPUC’s Transmission Project Review Process (as implemented per CPUC Resolution E-5252)

**QUESTION CPUC-PGE-201**

Referring to the response to NCPA-PGE-29Atch01, tab “2024 AFUDC,” please explain why AFUDC is collected on “Veg Mgt Reliability-20XX Circuits” as indicated on lines 1128-1164.

**ANSWER CPUC-PGE-201**

Recorded AFUDC did accrue for these capital work orders in certain periods in 2024, however, were later reversed as part of PG&E’s implementation of the conversion of vegetation right-of-way expansion program capital costs to expense. PG&E has adjusted both the accounting and rate case cost recovery to ensure rate payers do not pay for this previously recorded AFUDC.

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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-06
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_06-Q202
<b>Request Date:</b>	November 7, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	November 13, 2025
<b>PG&amp;E Respondent(s):</b>	Cait Ribeiro

Questions 202 to 207 refer to the Planning Orders associated with the LS Power interconnection project:

**QUESTION CPUC-PGE-202**

For T.0006815 - LSPower Round Mountain Area 500kV Dynami, please provide the following information for each PO in the T.Dot:

- a) PO Number
- b) Description of PO
- c) Operative dates
- d) Current actual costs
- e) Projected final costs
- f) 2025 Plant Additions
- g) 2026 Forecast Plant Additions
- h) Amount of cost overrun relative to the May 2025 TPR Estimate At Completion  
\$135.546 mil

**ANSWER CPUC-PGE-202**

Please refer to FERC-TO21\_AU\_CPUC-PGE\_06-Q202-Atch01. Please note for part h, PG&E is providing project additions as PG&E does not categorize this as cost overrun.

**ATTACHMENTS**

FERC-TO21\_AU\_CPUC-PGE\_06-Q202-Atch01.xlsx

**PACIFIC GAS AND ELECTRIC COMPANY**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-06
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_06-Q203
<b>Request Date:</b>	November 7, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	[REDACTED]
<b>PG&amp;E Respondent(s):</b>	Cait Ribeiro

Questions 202 to 207 refer to the Planning Orders associated with the LS Power interconnection project:

**QUESTION CPUC-PGE-203**

The May 1, 2025 TPR data indicated that four of the POs have “Current Projected or Actual In-Service Date” of “2025-11-15”, and one PO has a date of “2025-04-01,” however, in its response to FERC-TO21\_AU\_CPUC-PGE\_03-Q151, these projects now have projected in-service dates of December 2025 and May and October of 2026.

- a) Please explain the cause(s) for the project delay.
- b) Please provide total expenses paid by PG&E to an external vendor for work relating to this project, including the recipient, and specifying the accounting treatment.
- c) What additional costs will be included in the RY2026 Annual Update as a result of the delays? Please provide a detailed breakdown of these costs, by PO.

**ANSWER CPUC-PGE-203**

Per Section 4.5.5 of PG&E's TO21 Protocols, this Information Request includes Privileged Materials and is therefore not being posted on PG&E's website

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-06
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_06-Q204
<b>Request Date:</b>	November 7, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	November 13, 2025
<b>PG&amp;E Respondent(s):</b>	Cait Ribeiro

Questions 202 to 207 refer to the Planning Orders associated with the LS Power interconnection project:

**QUESTION CPUC-PGE-204**

Please describe the scope of work for the contractor that was responsible for installing the missing connection link between the low voltage bus and the series capacity platform.

**ANSWER CPUC-PGE-204**

The scope of work consists of: Increase Table Mountain 500kV Series Capacitor Banks 1 & 2 reactance from 29.58 ohms to 36.32 ohms. This requires adding a new step on a new platform and all associated equipment (e.g., breakers, switches, etc.) and upgrading protection and controls in the control building.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-06
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_06-Q205
<b>Request Date:</b>	November 7, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	November 13, 2025
<b>PG&amp;E Respondent(s):</b>	Cait Ribeiro

Questions 202 to 207 refer to the Planning Orders associated with the LS Power interconnection project:

**QUESTION CPUC-PGE-205**

Please provide a detailed explanation of cause of the flashover event mentioned in PG&E's Response to FERC-TO21\_AU\_CPUC-PGE\_03-Q151.

**ANSWER CPUC-PGE-205**

During a planned Test Program to commission the new segments of Table Mountain Sub 500kV Fixed Series Capacitor (FSC) 1, there was a flashover to ground due to a piece of equipment not installed per vendor design.

**\_PACIFIC GAS AND ELECTRIC COMPANY  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-06
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_06-Q206_CONF
<b>Request Date:</b>	November 7, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	November 13, 2025
<b>PG&amp;E Respondent(s):</b>	Cait Ribeiro

Questions 202 to 207 refer to the Planning Orders associated with the LS Power interconnection project:

**QUESTION CPUC-PGE-206**

Please provide a detailed description of the outcome of the flashover event, including any damage to equipment, any injuries to employees or contractors

**ANSWER CPUC-PGE-206**

Per Section 4.5.5 of PG&E's TO21 Protocols, this Information Request includes Privileged Materials and is therefore not being posted on PG&E's website.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-06
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_06-Q207
<b>Request Date:</b>	November 7, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	November 26, 2025
<b>PG&amp;E Respondent(s):</b>	Cait Ribeiro

Questions 202 to 207 refer to the Planning Orders associated with the LS Power interconnection project:

**QUESTION CPUC-PGE-207**

Please provide an explanation and overview of the cost increases associated with the project.

- a) What amount of the project costs does PG&E attribute to the contractor's failure to install the missing connection link?
- b) What amount of the project costs does PG&E attribute to corrective actions to repair the damage caused by the flashover event and install the proper equipment?
- c) Please describe how the construction schedule was resequenced due to the flashover event, including how long work was shut down, and the additional work added with the resequencing.
- d) Are all costs related to the flashover event to be booked to these POs (5798638, 5798639, 5794601, 5793954, and 5793953) in the RY2026 Annual Update? If so, please indicate how much will be attributable to each PO? If not, please identify the POs and specify how much will be attributed to each additional PO.
- e) Please provide a status update on discussions with the project contractor about liquidated damages on this project.
- f) Has PG&E received any payments for liquidated damages for this project? If so, how much? Please identify the Planning Order to which any monies received from a Liquidated Damages claim are credited.

**ANSWER CPUC-PGE-207**

Per Section 4.5.5 of PG&E's TO21 Protocols, this Information Request includes Privileged Materials and is therefore not being posted on PG&E's website.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-06
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_06-Q208
<b>Request Date:</b>	November 7, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	[REDACTED]
<b>PG&amp;E Respondent(s):</b>	Bashir Ali

Questions 208 to 211 refer to WP\_9, Tab 4 and the Planning Orders associated with the Grizzly Powerhouse:

<b>Grizzly PH – WRO</b>				
<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>Total 2025</b>	<b>Total 2026</b>
5785299	BUCKS CREEK PH RECONNECTION SUB NU WORK	Dec-23	\$0	\$0
5785300	Grizzly PH Reconnect T-Line Work NU	Dec-23	\$0	\$0
5790518	CRESTA PH Remote Ends	Jun-26	\$0	\$3,927,310
5790519	ROCK CREEK PH Remote Ends	Jul-26	\$0	\$6,862,78
5790520	GRIZZLY PH Remote Ends	Oct-23	\$0	\$0
<b>Total</b>			<b>\$0</b>	<b>\$10,790,091</b>

**QUESTION CPUC-PGE-208**

Please provide the construction schedule for completion of the Grizzly Powerhouse project POs 5790518 and 5790519 listed above.

**ANSWER CPUC-PGE-208**

	PO	Description	Projected OPDATE

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-06
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_06-Q209
<b>Request Date:</b>	November 7, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	[REDACTED]
<b>PG&amp;E Respondent(s):</b>	Bashir Ali

Questions 208 to 211 refer to WP\_9, Tab 4 and the Planning Orders associated with the Grizzly Powerhouse:

<b>Grizzly PH – WRO</b>				
<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>Total 2025</b>	<b>Total 2026</b>
5785299	BUCKS CREEK PH RECONNECTION SUB NU WORK	Dec-23	\$0	\$0
5785300	Grizzly PH Reconnect T-Line Work NU	Dec-23	\$0	\$0
5790518	CRESTA PH Remote Ends	Jun-26	\$0	\$3,927,310
5790519	ROCK CREEK PH Remote Ends	Jul-26	\$0	\$6,862,781
5790520	GRIZZLY PH Remote Ends	Oct-23	\$0	\$0
<b>Total</b>			<b>\$0</b>	<b>\$10,790,091</b>

**QUESTION CPUC-PGE-209**

Please provide a status update and explanation of remaining work to be completed on Grizzly Powerhouse project POs 5790518 and 5790519, explaining the scope of the work left to be performed and the need for the remaining work

**ANSWER CPUC-PGE-209**

For POs 5790518 and 5790519, engineering and procurement of long lead materials have been completed. The remaining work that needs to be completed for POs 5790518 and 5790519 will be construction, testing, and closeout.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-06
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_06-Q211
<b>Request Date:</b>	November 7, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	[REDACTED]
<b>PG&amp;E Respondent(s):</b>	Bashir Ali

Questions 208 to 211 refer to WP\_9, Tab 4 and the Planning Orders associated with the Grizzly Powerhouse:

<b>Grizzly PH – WRO</b>				
<b>Planning Order</b>	<b>Planning Order Description</b>	<b>Operative Month</b>	<b>Total 2025</b>	<b>Total 2026</b>
5785299	BUCKS CREEK PH RECONNECTION SUB NU WORK	Dec-23	\$0	\$0
5785300	Grizzly PH Reconnect T-Line Work NU	Dec-23	\$0	\$0
5790518	CRESTA PH Remote Ends	Jun-26	\$0	\$3,927,310
5790519	ROCK CREEK PH Remote Ends	Jul-26	\$0	\$6,862,781
5790520	GRIZZLY PH Remote Ends	Oct-23	\$0	\$0
<b>Total</b>			<b>\$0</b>	<b>\$10,790,091</b>

**QUESTION CPUC-PGE-211**

**ANSWER CPUC-PGE-211**

PG&E confirms the POs listed above and the information previously provided in RY2022-IR-CPUC-PGE-AU.254 and RY2022-IR-CPUC-PGE-AU.258.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-06
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_06-Q212
<b>Request Date:</b>	November 7, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	November 13, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

Questions 212 to 218 refer to the October 31 Revised RY2026 Annual Update draft.

**QUESTION CPUC-PGE-212**

Referring to PG&E’s Change Log #20, which states: “WP18-2, Line 119, Sch18, Line 115. A substation related training costs (PO: 5034512) was recorded to A&G 920, the allocated electric transmission portion is \$64,006.”

- a. Please provide the accounting debits and credits that show the initial substation related training costs booked to Account 920, and the reversal associated with the amounts booked to Account 920 and the accounts to which these funds were re-booked.
- b. Please provide data that supports PG&E’s contention at the November 6, 2025 Technical Conference that the \$64,006 does not need to be removed from Account 920.

**ANSWER CPUC-PGE-212**

- a. In 2024, PG&E Academy substation training costs for PO 5034512 were recorded as debits to FERC accounts 920, 921, and 923. The total Company amount for these training costs was \$393,838, After PG&E filed its 2024 FERC Forms 1-Electric and 2-Gas, a review of the underlying costs revealed that the expenses are tied to the following electric operations functional areas: Electric Transmission (ET), Electric Distribution (ED), and Power Generation (PG) and thus should be reclassified as O&M expense. Consequently, PG&E determined that \$274,734 of the \$393,839 should be reclassified from total Company to total Electric in FF1. Out of the total, \$64,006 pertains to ET.

PG&E was unable to correct FERC Forms 1 and 2 because the accounting period was closed. Instead, PG&E made manual adjustments in its workpapers for both A&G and O&M. These adjustments consisted of (1) removing \$274,734 from A&G FERC accounts 920, 921, and 923 that had been reported in FERC Form 1, and (2) reclassifying the \$64,006 attributed to ET to FERC account 571. The remainder of the reclassified amounts to FERC Account 588 and 557 are not reflected in Formula Rate because they are not attributed to ET.

Please refer to the Table below for a summary of year 2024 recorded amounts and workpaper manual adjustment amounts:

Line	Planning Order Description	From A&G					To O&M				
		FERC Account	Total Co Recorded Amount	FERC Form-1 Elec Recorded Amount	FERC Form-1 Elec Manual WP Removal Adj Amount	WP_19-AandG, Tab 1 Ref	FERC Account	FERC Form-1 Elec Amount	Functional Area	WP_18-OandM, Tab 2 Ref	
1	Substation, PGEN Academy	920	33	23	(23)	Line 118					
2	Substation, PGEN Academy	921	(3,446)	(2,404)	2,404	Line 220					
3	Substation, PGEN Academy	923	397,297	277,115	(277,115)	Line 427					
4			393,883	274,734	(274,734)		571	64,006	Electric Transm - WP_18-OandM, Tab 2, Manual Adj	Line 119	
5							588	192,018	Electric Distrib	N/A	
6							557	137,859	Power Gen	N/A	
7								393,883			

b. Please refer to PG&E's response to part (a) above.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-06
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_06-Q218
<b>Request Date:</b>	November 7, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	November 13, 2025
<b>PG&amp;E Respondent(s):</b>	Eunice Li

Questions 212 to 218 refer to the October 31 Revised RY2026 Annual Update draft.

**QUESTION CPUC-PGE-218**

Referring to Attach C\_TO20 2023 True-Up (Dec 25), tab “18-OandM\_RY26,” line 101, column 6, please explain why the adjustment is not negative, as indicated in the “2023” tab of “FERC\_Audit\_Sample\_Specific\_Error\_List.

**ANSWER CPUC-PGE-218**

Agreed Attach C\_TO20 2023 True-Up (Dec 25), tab “18-OandM\_RY26,” line 101, column 6 should show a negative \$17,512. The change will be reflected in the December final filing.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-07
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_07-Q219
<b>Request Date:</b>	November 18, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	November 25, 2025
<b>PG&amp;E Respondent(s):</b>	Bashir Ali/Nick Medina

Questions 219 to 224 refer to Planning Orders that are part of PG&E’s T.00004715 – Bucks Creek PH/Grizzly PH Reconnection project. Information on the Planning Orders is from PG&E’s October 31, 2025 RY2026 Draft Annual Update.

<u>Planning Order (PO)</u>	<u>Planning Order (PO) Description</u>	<u>Operative Month</u>	<u>2025 Plant Additions</u>	<u>2026 Plant Additions</u>
5790518	CRESTA PH Remote Ends	Jun-26	0	3,927,310
5790519	ROCK CREEK PH Remote Ends	Jul-26	0	6,862,781

**QUESTION CPUC-PGE-219**

In the June 17, 2025, Workpaper 9, Tab 4, PO 5790518’s “Operative Month” was “Dec-25.” Please explain the six-month delay in completing work on this PO.

**ANSWER CPUC-PGE-219**

PO 5790518's operative month changed after adjustments to the Hydro unit scheduled outage calendar and updating Project Design, requiring updates to the construction sequence plan.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-07
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_07-Q220
<b>Request Date:</b>	November 18, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	November 25, 2025
<b>PG&amp;E Respondent(s):</b>	Bashir Ali/Nick Medina

Questions 219 to 224 refer to Planning Orders that are part of PG&E’s T.00004715 – Bucks Creek PH/Grizzly PH Reconnection project. Information on the Planning Orders is from PG&E’s October 31, 2025 RY2026 Draft Annual Update.

Planning Order (PO)	Planning Order (PO) Description	Operative Month	2025 Plant Additions	2026 Plant Additions
5790518	CRESTA PH Remote Ends	Jun-26	0	3,927,310
5790519	ROCK CREEK PH Remote Ends	Jul-26	0	6,862,781

**QUESTION CPUC-PGE-220**

In the November 2025 TPR Project Spreadsheet, the “Original Planned In-Service Date” is “2021-12-31” for both POs 5790518 and 5790519. Field “Reason for Change in In-Service Date” indicates “Project Design.” Please explain in detail the scope of these projects and the project design issues that delayed completion for nearly five years.

**ANSWER CPUC-PGE-220**

PO 5790518, the scope is to replace the existing Bucks Creek – Rock Creek – Cresta 230kV line and circuit breaker CB 272 relaying with new relaying per SMP (Sustainable Modular Protection) standard. PO 5790518's operative month changed after adjustments to the Hydro unit scheduled outage calendar and updating Project Design, requiring updates to the construction sequence plan. The design had to be updated to incorporate a new DC charger and DC panel into the indoor design.

PO 5790519, the scope is to replace the existing line and circuit breaker relays for the 230kV Bucks Creek – Rock Creek and the Rock Creek - Poe line. The existing line and circuit breaker relaying will be upgraded to SMP Line current differential scheme and SMP breaker scheme affecting Bucks Creek – Rock Creek HVCB 262 and Rock Creek – Poe HVCB 252. The relaying for the 230kV tie in HVCB 292 will also be upgraded to SMP relaying. PO 5790519 operative month changed after adjustments to the Hydro unit scheduled outage calendar and updating Project Design, requiring updates to the construction sequence plan. The design had to be updated to incorporate a new DC panel and deal with adjusting and moving existing equipment to make space for new equipment in the indoor design.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-07
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_07-Q221
<b>Request Date:</b>	November 18, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	November 25, 2025
<b>PG&amp;E Respondent(s):</b>	Bashir Ali/Nick Medina

Questions 219 to 224 refer to Planning Orders that are part of PG&E’s T.00004715 – Bucks Creek PH/Grizzly PH Reconnection project. Information on the Planning Orders is from PG&E’s October 31, 2025 RY2026 Draft Annual Update.

<u>Planning Order (PO)</u>	<u>Planning Order (PO) Description</u>	<u>Operative Month</u>	<u>2025 Plant Additions</u>	<u>2026 Plant Additions</u>
5790518	CRESTA PH Remote Ends	Jun-26	0	3,927,310
5790519	ROCK CREEK PH Remote Ends	Jul-26	0	6,862,781

**QUESTION CPUC-PGE-221**

For each PO, 5790518 and 5790519, for each year since project inception, please provide, an annual cost breakdown by material, contract, labor, AFUDC, and other overheads from project inception to date.

**ANSWER CPUC-PGE-221**

Please refer to FERC-TO21\_AU\_CPUC-PGE\_07-Q221-Atch01 for recorded cost breakdowns inception to date. Please note that the referenced plant additions above in the question refer to forecasted plant additions, which are inclusive of forecasted capital expenditures through 2026.

**ATTACHMENTS**

FERC-TO21\_AU\_CPUC-PGE\_07-Q221-Atch01.xlsx

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-07
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_07-Q222
<b>Request Date:</b>	November 18, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	November 25, 2025
<b>PG&amp;E Respondent(s):</b>	Bashir Ali/Nick Medina

Questions 219 to 224 refer to Planning Orders that are part of PG&E’s T.00004715 – Bucks Creek PH/Grizzly PH Reconnection project. Information on the Planning Orders is from PG&E’s October 31, 2025 RY2026 Draft Annual Update.

Planning Order (PO)	Planning Order (PO) Description	Operative Month	2025 Plant Additions	2026 Plant Additions
5790518	CRESTA PH Remote Ends	Jun-26	0	3,927,310
5790519	ROCK CREEK PH Remote Ends	Jul-26	0	6,862,781

**QUESTION CPUC-PGE-222**

For each PO, 5790518 and 5790519, please provide the project milestones achieved in each year of the project since its inception.

**ANSWER CPUC-PGE-222**

5790518 BUCKS CREEK_CRESTA PH Remote Ends				
Activity Name	Metric Milestone	Start	Finish	Year
ASSIGN PROJECT TEAM		15-May-19 A	13-Jun-19 A	2019
PROJECT KICK-OFF	PKICK		26-Jun-19 A	2019
ENGINEERING START	ESTDT	15-Jun-20 A		2020
PROJECT SCOPE DOCUMENT APPROVAL	PSCOP		10-Mar-20 A	2020
ENGINEERING START	ESTDT	15-Jun-20 A		2020
FERC Review		01-Feb-21 A	12-May-21 A	2021
ISSUE FOR CONSTRUCTION - INDOOR DRAWINGS	IFCID		22-Sep-22 A	2022
ENGINEERING END	EENDT		22-Sep-22 A	2022
CONSTRUCTABILITY REVIEW MEETING	CNRVW		20-Jul-20 A	2020
JOB ESTIMATE APPROVED	JEAPP		08-Dec-22 A	2022
ORDER LONG LEAD MATERIAL	LLMOD	02-Feb-23 A		2323

RECEIVED LONG LEAD MATERIALS	LLMRD		25-Oct-23 A	2023
Update the DC System DWGs		25-Feb-25 A	14-Mar-25 A	2025

5790519 BUCKS CREEK_ROCK CREEK PH Remote Ends				
Activity Name	Metric Milestone	Start	Finish	YEAR
ASSIGN PROJECT TEAM		15-May-19 A	13-Jun-19 A	2019
PROJECT KICK-OFF	PKICK		26-Jun-19 A	2019
ENGINEERING START	ESTDT	15-Jun-20 A		2020
PROJECT SCOPE DOCUMENT APPROVAL	PSCOP		10-Mar-20 A	2020
ENGINEERING START	DESGN	07-Aug-19 A		2019
FERC Review		01-Feb-21 A	12-May-21 A	2021
JOB ESTIMATE APPROVED	JEAPP		09-Dec-22 A	2022
ISSUE FOR CONSTRUCTION - INDOOR DRAWINGS	IFCID		18-Apr-23 A	2023
ENGINEERING END	EENDT		18-Apr-23 A	2023
LONG LEAD MATERIAL Ordered	LLMOD	02-Feb-23 A		2023
LONG LEAD MATERIALS RECEIVED	LLMRD		13-Oct-23 A	2023
Provide the Red line for DC Panel		12-May-25 A	26-Jun-25 A	2025
Electric Construction Start	ECSTR	6-Nov-25		2025
Construction Start	CSTRT	6-Nov-25		2025

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-07
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_07-Q223
<b>Request Date:</b>	November 18, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	November 25, 2025
<b>PG&amp;E Respondent(s):</b>	Bashir Ali/Nick Medina

Questions 219 to 224 refer to Planning Orders that are part of PG&E’s T.00004715 – Bucks Creek PH/Grizzly PH Reconnection project. Information on the Planning Orders is from PG&E’s October 31, 2025 RY2026 Draft Annual Update.

Planning Order (PO)	Planning Order (PO) Description	Operative Month	2025 Plant Additions	2026 Plant Additions
5790518	CRESTA PH Remote Ends	Jun-26	0	3,927,310
5790519	ROCK CREEK PH Remote Ends	Jul-26	0	6,862,781

**QUESTION CPUC-PGE-223**

For each PO, 5790518 and 5790519, please indicate whether PG&E has placed the PO on hold at any time since its creation. If it has, please provide the reason(s) and date(s) such holds were placed. If it has not ever placed any of these POs on hold, please explain why.

**ANSWER CPUC-PGE-223**

POs 5790518 and 5790519 have never been placed On Hold via SAP Deferred Status or AFDUC Automated Pause Process. POs 5790518 and 5790519 were not placed On Hold due to ongoing project activities to complete design and long lead material procurement. PG&E plans to begin construction and testing for POs 5790518 and 5790519 in 2026.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-07
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_07-Q224
<b>Request Date:</b>	November 18, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	November 25, 2025
<b>PG&amp;E Respondent(s):</b>	Bashir Ali/Nick Medina

Questions 219 to 224 refer to Planning Orders that are part of PG&E’s T.00004715 – Bucks Creek PH/Grizzly PH Reconnection project. Information on the Planning Orders is from PG&E’s October 31, 2025 RY2026 Draft Annual Update.

<u>Planning Order (PO)</u>	<u>Planning Order (PO) Description</u>	<u>Operative Month</u>	<u>2025 Plant Additions</u>	<u>2026 Plant Additions</u>
5790518	CRESTA PH Remote Ends	Jun-26	0	3,927,310
5790519	ROCK CREEK PH Remote Ends	Jul-26	0	6,862,781

**QUESTION CPUC-PGE-224**

The November 2025 TPR indicates the “Construction Start Date” for POs 5790518 and 5790519 was “2025-11-13” and “2025-11-03”, respectively. Please confirm PG&E commenced construction on the stated dates.

**ANSWER CPUC-PGE-224**

PO 5790519 began construction on November 6, 2025.

PO 5790518 construction start date was pushed out to September 1, 2026 due to Hydro Unit Outage schedule constraints.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-08
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_08-Q225
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	December 30, 2025
<b>PG&amp;E Respondent(s):</b>	Cait Ribeiro

The below questions refer to the October 31 Updated Draft Rate Year 2026 Annual Update, unless otherwise indicated.

Information Requests 225 through 228 pertain to T.0006815 - LSPower Round Mountain Area 500kV Dynami, POs 5798638, 5798639, 5794601, 5793954, 5793953.

**QUESTION CPUC-PGE-225**

Please produce copies of the detailed construction schedule(s) (which may be referred to as a construction sequencing plan) containing information about the critical path and contractor/subcontractor work to be performed on what dates that in place for this project T.Dot that was effective the day before the flashover event.

**ANSWER CPUC-PGE-225**

Refer to the following attachments for schedule prior to the flashover event:

FERC-TO21\_AU\_CPUC-PGE\_08-Q225-Atch01: TM Substantial Completion 3/18/2025

FERC-TO21\_AU\_CPUC-PGE\_08-Q225-Atch02: RM Substantial Completion 11/8/2025

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-08
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_08-Q226
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	December 30, 2025
<b>PG&amp;E Respondent(s):</b>	Cait Ribeiro

The below questions refer to the October 31 Updated Draft Rate Year 2026 Annual Update, unless otherwise indicated.

Information Requests 225 through 228 pertain to T.0006815 - LSPower Round Mountain Area 500kV Dynami, POs 5798638, 5798639, 5794601, 5793954, 5793953.

**QUESTION CPUC-PGE-226**

Please produce copies of the revised detailed construction schedule(s) (which may be referred to as a construction sequencing plan) that was created, implemented, and effectuated after the flashover event, which contains information about the critical path and contractor/subcontractor work to be performed on what dates for this project T.Dot.

**ANSWER CPUC-PGE-226**

Current schedule, after the flashover.

TM Substantial Completion 5/21/2026: See Attachment FERC-TO21\_AU\_CPUC-PGE\_08-Q226-Atch01

RM Substantial Completion 8/17/2026: See Attachment FERC-TO21\_AU\_CPUC-PGE\_08-Q226-Atch02

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-08
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_08-Q227
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	December 30, 2025
<b>PG&amp;E Respondent(s):</b>	Cait Ribeiro

The below questions refer to the October 31 Updated Draft Rate Year 2026 Annual Update, unless otherwise indicated.

Information Requests 225 through 228 pertain to T.0006815 - LSPower Round Mountain Area 500kV Dynami, POs 5798638, 5798639, 5794601, 5793954, 5793953.

**QUESTION CPUC-PGE-227**

The CPUC-PGE-205 dated November 13, 2025 states “there was a flashover to ground due to a piece of equipment not installed per vendor design.” Does that mean 1) the vendor’s design did not include a piece of equipment that was needed or 2) the vendor failed to install a piece of equipment included in the design? If neither, please explain.

**ANSWER CPUC-PGE-227**

The vendor failed to install of piece of equipment included in the design.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-08
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_08-Q228
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	December 30, 2025
<b>PG&amp;E Respondent(s):</b>	Cait Ribeiro

The below questions refer to the October 31 Updated Draft Rate Year 2026 Annual Update, unless otherwise indicated.

Information Requests 225 through 228 pertain to T.0006815 - LSPower Round Mountain Area 500kV Dynami, POs 5798638, 5798639, 5794601, 5793954, 5793953.

**QUESTION CPUC-PGE-228**

Please provide an explanation of what a “flashover event” is.

**ANSWER CPUC-PGE-228**

Flashover happens in the substation as a result of a difference in potentials between equipment and ground.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-08
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_08-Q229
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	December 30, 2025
<b>PG&amp;E Respondent(s):</b>	Bashir Ali

The below questions refer to the October 31 Updated Draft Rate Year 2026 Annual Update, unless otherwise indicated.

**QUESTION CPUC-PGE-229**

With respect to PO 5790518 Cresta PH Remote Ends, please produce copies of the current detailed construction schedule(s) (which may be referred to as a construction sequencing plan) containing information about the critical path and contractor/subcontractor work to be performed on what dates that in place for this project.

**ANSWER CPUC-PGE-229**

PG&E will be self-performing the construction and testing related to PO 5790518.

5790518 BUCKS CREEK_CRESTA PH Remote Ends				
Activity Name	Metric Milestone	Start	Finish	Year

Waiting Time for Hydro Outage Clearance (11/9/2026 -12/18/2026)		Oct-01-25 A	Oct-16-26	2026
Waiting Time for Pre-Clearance Work - Phase 3		Oct-01-25 A	Aug-07-26	2026
Clear The Bucks Creek-Rock Creek-Cresta Line		Aug-10-26		2026
Disconnect CCVT and Reconnect to other Side of SW273		Aug-10-26	Aug-24-26	2026
Give Back the Bucks Creek-Rock Creek-Cresta 230kV Line.			Aug-24-26	2026

Install All OD Grounding, Conduit		Aug-25-26	Aug-31-26	2026
Pre-Build Skins for Panels 1F and 1R		Sep-01-26	Sep-08-26	2026
Demo Old Relays		Sep-09-26	Sep-18-26	2026
Install New Relays & Panels		Sep-21-26	Oct-30-26	2026
CONSTRUCTION START	CSTRT	Oct-19-26		2026
ELECTRIC CONSTRUCTION START	ECSTR	Oct-19-26		2026
Build Up the Indoor SCADA Racks		Oct-19-26	Oct-30-26	2026
CLEARANCES START	CSTDT	Nov-09-26		2026
Connect DC Panel 6 to DC Switchgear 4		Nov-09-26	Nov-23-26	2026
Replace Battery Charger		Nov-09-26	Nov-12-26	2026
Test & Energize		Nov-13-26	Nov-16-26	2026

Test & Energize DC Panel6		Nov-24-26	Nov-30-26	2026
Test & Energize Bucks Creek-Rock Creek-Cresta 230kV Line		Dec-01-26	Dec-02-26	2026
CONSTRUCTION END	CENDD		Dec-02-26	2026
ELECTRIC CONSTRUCTION END	ECFIN		Dec-02-26	2026
CLEARANCES COMPLETE	CCMPL		Dec-02-26	2026
Forecast Operative Date	OPDAT		Dec-02-26	2026
AS-BUILTS RECEIVED	ABRCD		Dec-02-26	2026
FINALIZE AB DWGS		Dec-03-26	Feb-23-27	2026
(SVT) - Schedule Contingency Reserve		Dec-03-26	Dec-18-26	2026
CRODT - ( ICR-000013)	CRODT		Dec-18-26*	2026

AS-BUILTS REVIEW MEETING	ABRVW		Feb-23-27	2027
INCORPORATE AB DWG CHANGES		Feb-24-27	May-14-27	2027
AS-BUILTS COMPLETE	ABCMP		May-14-27	2027
As-Built complete to OAI	ABOAI		May-14-27	2027
PROJECT CLOSE ACTIVITIES		May-17-27	Aug-09-27	2027
PROJECT CLOSE	CLOSE		Aug-09-27	2027

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-08
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_08-Q230
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	December 30, 2025
<b>PG&amp;E Respondent(s):</b>	Bashir Ali

The below questions refer to the October 31 Updated Draft Rate Year 2026 Annual Update, unless otherwise indicated.

**QUESTION CPUC-PGE-230**

With respect to PO 5790519 Rock Creek PH Remote Ends. please produce copies of the current detailed construction schedule(s) (which may be referred to as a construction sequencing plan) containing information about the critical path and contractor/subcontractor work to be performed on what dates that in place for this project.

**ANSWER CPUC-PGE-230**

PG&E will be self-performing the construction and testing related to PO 5790519.

5790519 BUCKS CREEK_ROCK CREEK PH Remote Ends				
Activity Name	Metric Milestone	Start	Finish	Year

LOE - Resource (Hydro GC) - Phase 1,2, &3		Oct-07-22 A	Feb-04-26	2026
Install new DC panel, Conduit pre-work, & Install New swing panel 1S		Nov-25-25 A	Dec-24-25	2026
Install Battery Charger		Dec-26-25	Jan-02-26	2026
Demo Meter & Test Switch (Panel 3C)		Dec-26-25	Jan-02-26	2026
Relocate Hydro Alarms from Annunciator 30-1 to Annunciator 30-4		Jan-05-26	Jan-06-26	2026
(SVT) - Waiting Time for Phase 3 Preparation		Jan-07-26	Jan-26-26	2026

Install 3 new SEL annunciators, Demo Exsiting & Relocate Alarms		Jan-27-26	Jan-30-26	2026
Install New Conduit & Cable from Breaker to new DC Panel and reconnect Cables		Feb-02-26	Feb-04-26	2026
CLEARANCES START	CSTDT	Feb-05-26		2026
Demo Old & Install New Relays at CB 252 - Clearance		Feb-05-26	Apr-09-26	2026
LOE - Resource - Phase 4,5,& 6		Feb-05-26	Mar-22-27	2026
Risk: Pre-work Clearence Contingency		Feb-05-26	Aug-18-26	2026
Testing Relay at CB 252		Apr-10-26	Apr-10-26	2026

Demo Old Relays & Install New Relays at CB 262 - Clearance		Apr-13-26	Jun-11-26	2026
Testing Relay at CB 262		Jun-12-26	Jun-12-26	2026
Demo Old Relays & Install New Relays at CB 292 - Clearance		Jun-15-26	Aug-17-26	2026
Testing Relay at CB 292		Aug-18-26	Aug-18-26	2026
(SVT) - 2027 Outage (3/1/2027-4/30/2027)		Aug-19-26	Mar-02-27	2027
Install New Auxiliary Relays & Breaker Failure Protection (CB252)		Mar-03-27	Mar-11-27	2027
LOE - Resource - Phase 7&8		Mar-03-27	Mar-22-27	2027

Risk: Clearence Contingency		Mar-03-27	Mar-22-27	2027
Install New Auxiliary Relays & Breaker Failure Protection (CB262 & CB292)		Mar-12-27	Mar-22-27	2027
CONSTRUCTION END	CENDD		Mar-22-27	2027
ELECTRIC CONSTRUCTION END	ECFIN		Mar-22-27	2027
CLEARANCES COMPLETE	CCMPL		Mar-22-27	2027
Forecast Operative Date	OPDAT		Mar-22-27	2027
AS-BUILTS RECEIVED	ABRCD		Mar-22-27	2027
FINALIZE AB DWGS		Mar-23-27	May-10-27	2027
(SVT) - Schedule Contingency Reserve		Mar-23-27	Apr-30-27	2027
CRODT - ICR-000013	CRODT		Apr-30-27*	2027

AS-BUILTS REVIEW MEETING	ABRVW		May-10-27	2027
INCORPORATE AB DWG CHANGES		May-11-27	Aug-03-27	2027
AS-BUILTS COMPLETE	ABCMP		Aug-03-27	2027
As-Built complete to OAI	ABOAI		Aug-03-27	2027
PROJECT CLOSE ACTIVITIES		Aug-04-27	Oct-25-27	2027
PROJECT CLOSE	CLOSE		Oct-25-27	2027

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-08
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_08-Q231
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	December 30, 2025
<b>PG&amp;E Respondent(s):</b>	Nick Medina

The questions below refer to the October 31, 2025 Rate Year 2026 (RY2026) Draft Annual Update, WP\_9-PlantAdditions Tab 4, unless otherwise indicated.

**Planning Order 5779000 -- Middle River Tap 60kV Mast Twr**

**QUESTION CPUC-PGE-231**

In PG&E’s November 2025 TPR Project Spreadsheet, the “Current Projected or Actual In-Service Date” is shown as “2026-11-09.” The RY2026 Draft Annual Update indicates an “Operative Month” of “Nov-26”. This is an acceleration from the “Current Projected or Actual In-Service Date” shown in the May 2025 TPR of “2028-06-16.” Please explain the conditions that allow PG&E to accelerate the in-service date for this PO, despite both the May 2025 and November 2025 TPR Project Spreadsheet “Project Status” of “Engineering more than 50% complete.”

**ANSWER CPUC-PGE-231**

This project was previously On Hold and the prior 2028 in-service date reflected an assumption on when the project would be completed given the On Hold status. When the project restarted in 2025, the in-service date was subsequently updated to the 2026 date.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-08
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_08-Q232
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	December 30, 2025
<b>PG&amp;E Respondent(s):</b>	Nick Medina

The questions below refer to the October 31, 2025 Rate Year 2026 (RY2026) Draft Annual Update, WP\_9-PlantAdditions Tab 4, unless otherwise indicated.

**Planning Order 5779001 – Christie-Willow 60kV Mast Twr**

**QUESTION CPUC-PGE-232**

In PG&E’s November 2025 TPR Project Spreadsheet, the “Current Projected or Actual In-Service Date” is shown as “2026-11-25.” The RY2026 Draft Annual Update indicates an “Operative Month” of “Nov-26”. This is an acceleration from the “Current Projected or Actual In-Service Date” shown in the May 2025 TPR of “2028-12-21.” Please explain the conditions that allow PG&E to accelerate the in-service date for this PO, despite both the May 2025 and November 2025 TPRProject Spreadsheet “Project Status” of “Engineering more than 50% complete.”

**ANSWER CPUC-PGE-232**

This project was previously On Hold and the prior 2028 in-service date reflected an assumption on when the project would be completed given the On Hold status. When the project restarted in 2025, the in-service date was subsequently updated to the 2026 date.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-08
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_08-Q233
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	December 30, 2025
<b>PG&amp;E Respondent(s):</b>	Frankie Au-Yeung, Brandy Gibb

The questions below refer to the October 31, 2025 Rate Year 2026 (RY2026) Draft Annual Update, WP\_9-PlantAdditions Tab 4, unless otherwise indicated.

**Planning Order 5784148 – PITTSBURG PP: INSTALL 230KV BUS D MPAC**

**QUESTION CPUC-PGE-233**

The May 2025 TPR Project Spreadsheet indicates a “Current Projected or Actual In-Service Date” for this PO of “2028-05-22”. The November 2025 TPR Project Spreadsheet and the October 31, 2025 RY2026 Draft Annual Update both indicate an acceleration of the in-service date to April 2026. Please explain the conditions that allow PG&E to accelerate the in-service date for this Planning Order.

**ANSWER CPUC-PGE-233**

This project aims to install four new MPAC buildings (2 – 115kV, 2 – 230kV). PG&E’s capital accounting group has advised that each building needs its own order number due to asset timing. This allows each building to be marked operative at its proper date. The 230D MPAC building will be operative first – in January/February 2026.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-08
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_08-Q234
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	January 5, 2026
<b>PG&amp;E Respondent(s):</b>	Maryam Norouzi, Sanjeev Bhatawadekar

The questions below refer to the October 31, 2025 Rate Year 2026 (RY2026) Draft Annual Update, WP\_9-PlantAdditions Tab 4, unless otherwise indicated.

**Planning Order 5784382 – STANISLAUS-MANTECA #2 115KV COND RPL**

**QUESTION CPUC-PGE-234**

The May 2025 TPR Project Spreadsheet indicates a “Current Projected or Actual In-Service Date” for this Planning Order of “2028-10-12”. The November 2025 TPR Project Spreadsheet and the October 31, 2025 RY2026 DAU both indicate an acceleration of the in-service date to October 2026. Please explain the conditions that allow PG&E to accelerate the in-service date for this Planning Order.

**ANSWER CPUC-PGE-234**

The accelerated in-service date is due to the efficiency gained by our collaboration with the T&S Project Management and Hydro M&C teams. The prior October 2028 in-service date was also an initial conservative estimate.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-08
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_08-Q235_CONF
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	December 30, 2025
<b>PG&amp;E Respondent(s):</b>	Nick Medina

The questions below refer to the October 31, 2025 Rate Year 2026 (RY2026) Draft Annual Update, WP 9-PlantAdditions Tab 4, unless otherwise indicated.

**Planning Order 5799024 – Amazon(ADS): EGI Load Interconnection**

**QUESTION CPUC-PGE-235\_CONF**

The May 2025 TPR Project Spreadsheet indicates a “Current Projected or Actual In-Service Date” for this Planning Order of “2027-04-30”, with a “Construction Start Date” of “2025-11-01”. However, both the November 2025 TPR Project Spreadsheet and the October 31, 2025 RY2026 DAU indicate an acceleration of the in-service date to October 2026. The November 2025 TPR Project Spreadsheet indicates that the “Construction Start Date” is now delayed to “2026-01-14”. Please explain the conditions that allow PG&E to accelerate the in-service date for this Planning Order.

**ANSWER CPUC-PGE-235\_CONF**

Per Section 4.5.5 of PG&E's TO21 Protocols, this Information Request includes Privileged Materials and is therefore not being posted on PG&E's website.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-08
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_08-Q236
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	December 30, 2025
<b>PG&amp;E Respondent(s):</b>	Nick Medina, George Kataoka

The questions below refer to the October 31, 2025 Rate Year 2026 (RY2026) Draft Annual Update, WP\_9-PlantAdditions Tab 4, unless otherwise indicated.

**Planning Order 5799024 – Amazon(ADS): EGI Load Interconnection**

**QUESTION CPUC-PGE-236**

The November 2025 TPR Project Spreadsheet Field 65 “Percentage and Value (\$000) of Work Requested by Others Passed onto Ratepayers” indicates “TBD/TBD.”

Please explain why PG&E is seeking to recover \$ 26,951,775 from electric transmission ratepayers when the ratepayer cost responsibility has not yet been determined.

**ANSWER CPUC-PGE-236**

PO 5799024 is for the installation of the Garlic Switching Station. PG&E has identified this upgrade as a Load Facility Type 2 which is a CAISO controlled Asset. PG&E has determined the Percentage and Value (\$000) of Work Requested by Others Passed onto Ratepayers to be 86%. The forecast for PO 5799024 represents both the 86% of Work Requested by Others Passed onto Ratepayers and 14% of costs to be paid for by the customer. Final costs are subject to true up in the Formula Rate mechanism.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-08
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_08-Q237
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	December 30, 2025
<b>PG&amp;E Respondent(s):</b>	Nick Medina, Justin Cain

The questions below refer to the October 31, 2025 Rate Year 2026 (RY2026) Draft Annual Update, WP\_9-PlantAdditions Tab 4, unless otherwise indicated.

**Planning Order 5796971 – Metcalf: Repl CBs 654,664,674,684**

**QUESTION CPUC-PGE-237**

The May 2025 TPR Project Spreadsheet indicates a “Current Projected or Actual In-Service Date” for this Planning Order of “2028-01-28”. However, both the November 2025 TPR and the October 31, 2025 RY2026 Draft Annual Update reflect an acceleration of the in-service date to December 2026. Please explain the conditions that allow PG&E to accelerate the in-service date for this Planning Order.

**ANSWER CPUC-PGE-237**

The accelerated in-service date is due to long lead materials received and coordinated clearances with the Metcalf 230kV MPAC project.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-08
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_08-Q238
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	December 30, 2025
<b>PG&amp;E Respondent(s):</b>	Chris Nguyen, George Kataoka

The questions below refer to the October 31, 2025 Rate Year 2026 (RY2026) Draft Annual Update, WP\_9-PlantAdditions Tab 4, unless otherwise indicated.

**Planning Order 5549743 – Tower Coating Program Capital – NHFTD**

**QUESTION CPUC-PGE-238**

In the October 31, 2025 RY Draft Annual Update, PG&E included plant additions of \$25,323,099. However, in Field 63 “Dollars Put into FERC Rate Base 2025 (\$000)” of the November 2025 TPR, PG&E indicates “\$15,063”, which is approximately \$10 million less than the amount PG&E has shown in the October 31, 2025 RY2026 Draft Annual Update.

- a. Please explain in detail the difference between these amounts; and
- b. Provide workpapers documenting the additional \$10 million in tower coating activity after the November 2025 TPR Project Spreadsheet information was pulled from PG&E’s systems in September 2025.

**ANSWER CPUC-PGE-238**

- a. The difference between the referenced amounts is primarily due to the different time frames of the recorded and forecasted queries. The \$15,062,885 for Field 63 in the November 2025 TPR reflects recorded plant additions from January through September 2025. In contrast, the \$25,323,099 from the TO21-RY2026, WP\_9-PlantAdditions, Tab 4 reflects forecasted plant additions from January through December 2025. The additional \$10 million in forecasted plant additions is primarily due to these three additional months (i.e., October through December 2025).
- b. As explained in subpart “a” the \$10 million difference is due to the forecast activities during October through December 2025. Forecast costs are subject to change and will be trued up to actual under the Formula Rate true up process.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-08
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_08-Q239
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	December 30, 2025
<b>PG&amp;E Respondent(s):</b>	Chris Nguyen, George Kataoka

The questions below refer to the October 31, 2025 Rate Year 2026 (RY2026) Draft Annual Update, WP\_9-PlantAdditions Tab 4, unless otherwise indicated.

**Planning Order 5549743 – Tower Coating Program Capital – NHFTD**

**QUESTION CPUC-PGE-239**

PG&E’s June 17, 2025 RY2026 Draft Annual Update indicated 2026 forecast plant additions of \$25,980,825. However, PG&E has increased the forecast 2026 plant additions by \$9,387,075, to \$35,367,900 in the October 31, 2025 RY2026 Draft Annual Update. The November 2025 TPR Project Spreadsheet indicates, in Field 63 “Dollars Put into FERC Rate Base (\$000)”, that the maximum amount of tower coating work performed in any year since 2022 was \$22.7 million in 2024.

- a. Please provide PG&E’s detailed 2026 workplan for this program; and
- b. Explain in detail how PG&E expects to meet its stated tower coating goals.

**ANSWER CPUC-PGE-239**

Refer to the responses to the subparts below. Additionally, please note that the amounts for 2025 in Field 63 in the November 2025 TPR Project Spreadsheet reflect the period from January through September 2025, and thus are not representative of the full year as in RY2026 Annual Update. Please refer to PG&E’s response to FERC-TO21\_AU\_CPUC-PGE\_08-Q238 for more information.

- a. Enclosed are the estimated monthly forecasted units (monthly spread subject to change as the program finalizes the internal and external vendor mix). Total annual units forecasted are 450.

	January	February	March	April	May	June	July	August	September	October	November	December	Total
Forecast	0	0	20	40	60	60	70	70	70	45	15	0	450

- b. The tower coating program aims to complete 450 units in 2026 by PG&E internal resources and external vendors.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-08
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_08-Q240
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	December 30, 2025
<b>PG&amp;E Respondent(s):</b>	Justin Cain, Scott Raymond

The questions below refer to the October 31, 2025 Rate Year 2026 (RY2026) Draft Annual Update, WP\_9-PlantAdditions Tab 4, unless otherwise indicated.

**Planning Order 5768786 – MIDWAY: Upgrade 230 KV Bus Section D**

**QUESTION CPUC-PGE-240**

PG&E's June 17, 2025 RY2026 Draft Annual Update showed 2025 plant additions of \$67,332,806. The October 31, 2025 RY2026 Draft Annual Update shows \$71,580,023, which is \$4.2 million greater than indicated in June. Please explain in detail the activities and costs that contributed to the \$4.2 million increase in project cost.

**ANSWER CPUC-PGE-240**

Please see below for the activities and costs that contributed to the \$4.2 million increase in project cost.

During construction phase planning it was identified that a 3rd 115kV breaker was required to make the project executable.	\$ 104,026
Chief PAC or Jbox needs to installed behind the wall panels, to the frame	\$ 968
Change Bay 6 to 4000A from 3000A	\$ 92,106
Additional SWPPP required by county	\$ 37,769
Septic System Removal not done by previous contractor	\$ 12,183
Duct bank Cap for abandoned conduits - removal	\$ 25,214
T&E contract to remove underground pipes that were discovered during constructio	\$ 94,530
purchasing 230 kV Insulators to the latest standard for insulators that increases the Creep requirement from 165" to 183".	\$ 127,844
change in 230 kV horizontal break and vertical break switches. Due to Creep requirement change	\$ 317,431
Conduit Price escalation	\$ 411,953
Control Cable Price Escalation	\$ 1,548,856
Remove asphalt and concrete and replace various Locations, add foundations in 12k'	\$ 51,138
This request is for the value that was remaining, un-invoiced, on PO 2700203491 when it was closed.	\$ 40,711
Copper Grounding Material Price Escalation	\$ 46,647
Hardware Escalation for 115 and 230	\$ 30,392
Security Conduit	\$ 177,489
Change contract Milestone payments to SOV	\$ -
Frontier Copper Conduit	\$ 417,396
GC spoils offhaul	\$ 253,022
Steel Escalation 115 and 230	\$ 333,281
Frontier Cable temp relo	\$ 96,130

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-08
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_08-Q241
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	December 30, 2025
<b>PG&amp;E Respondent(s):</b>	Nick Medina

The questions below refer to the October 31, 2025 Rate Year 2026 (RY2026) Draft Annual Update, WP\_9-PlantAdditions Tab 4, unless otherwise indicated.

**Planning Order 5774831 – Ignacio-Mare Island 1 115kV: NERC Ph3**

**QUESTION CPUC-PGE-241**

PG&E’s June 17, 2025 RY2026 Draft Annual Update showed 2025 plant additions of \$16,178,146. The October 31, 2025 RY2026 Draft Annual Update shows \$19,525,958, which is \$3.3 million greater than indicated in June. Please explain in detail the activities and costs that contributed to the \$3.3 million increase in project cost.

**ANSWER CPUC-PGE-241**

The \$3.3M dollar variance is attributed to an increase in material costs and Internal Labor costs (construction hours) to complete several lattice steel tower foundation modifications (grade beam installations), tower installations, and demolition.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-08
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_08-Q242
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	January 5, 2026
<b>PG&amp;E Respondent(s):</b>	George Kataoka, Nick Medina

The questions below refer to the October 31, 2025 Rate Year 2026 (RY2026) Draft Annual Update, WP\_9-PlantAdditions Tab 4, unless otherwise indicated.

**Planning Order 5797892 – Placer Install 115/60 kV TXFMR 4**

**QUESTION CPUC-PGE-242**

The “Operative Month” for this Planning Order is “Oct-2024”. Please provide a detailed explanation of the activities that contributed to \$5,805,334 in 2025 plant additions.

**ANSWER CPUC-PGE-242**

Please refer to PG&E’s response to FERC-TO21\_AU\_CPUC-PGE\_08-Q243 for an explanation of the forecasted 2025 plant additions and the timing difference compared to forecasted capital expenditures.

“Oct-2024” was the reported *estimated* operative date in WP\_9-PlantAdditions, tab 1 for planning order 5797892 at the time the information was pulled from SAP. As of December 31, 2024, the project was not in-service and did not have any recorded plant additions.

The \$5,805,334 is derived from total, all-time capital expenditures less cost of removal. Capital expenditures are presented in WP\_9-PlantAdditions, tab 1 as recorded amounts within December 2024 Construction Work in Progress (CWIP) and as forecasted monthly amounts as forecasted capital expenditures. Most of the forecasted 2025 plant additions for this planning order are from recorded costs prior to 2025 in the form of recorded CWIP.

For the total \$5.8M of actuals:

\$4.1M is for new Bank 4. PG&E has received and stored Bank 4

\$0.3M in Scoping, Engineering & Design.

\$0.2M in Bank 4 Dress & Test costs.

\$1.2M in Order Overhead costs incl. Labor overheads and AFUDC.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-08
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_08-Q243
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	December 30, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka

The questions below refer to the October 31, 2025 Rate Year 2026 (RY2026) Draft Annual Update, WP\_9-PlantAdditions Tab 4, unless otherwise indicated.

**Planning Order 5797892 – Placer Install 115/60 kV TXFMR 4**

**QUESTION CPUC-PGE-243**

PG&E’s November 2025 TPR Project Spreadsheet, Field 56 “Projected Capital Expenditures” shows, for 2025, “274” in capital expenditures. Please explain the difference between this amount and the \$5,805,334 PG&E included in RY2026 Draft Annual Update, Workpaper 9, Tab 4.

**ANSWER CPUC-PGE-243**

The \$5,805,334 amount is the total forecasted plant additions in 2025, as presented in WP\_9-PlantAdditions, tab 4. Forecasted plant additions are derived from the forecasted capital expenditures, recorded December 2024 Construction Work in Progress (CWIP) balance, estimated operative date for each planning order (see tab 1 of WP\_9-PlantAdditions), and less of any estimated cost of removal spend (see tab 2 of WP\_9-PlantAdditions).

As presented in tab 1 of WP\_9-PlantAdditions, planning order 5797892 reports \$5,550,329 in recorded December 2024 CWIP and \$274,127 in forecasted 2025 capital expenditures. The *estimated* operative date reported was October 2024, which formulaically results in forecasted amounts becoming operative (plant additions) in the same month as incurred in 2025 for purposes of the workpaper (similar to operative as installed treatment).

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	CPUC-PGE-09
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_CPUC-PGE_09-Q244_CONF
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	California Public Utilities Commission
<b>Response Date:</b>	December 30, 2025
<b>PG&amp;E Respondent(s):</b>	Cait Ribeiro

**QUESTION CPUC-PGE-244**

Referring to the LS Power Fern Road project, FERC-TO21\_AU\_CPUC-PGE\_06-Q206\_CONF states

"As a result of the flash-over event: All work was immediately stopped...The construction and commissioning plan was re-sequenced to reduce exposure of additional compromise to the 500kV infrastructure and lines."

- a. How many days was worked stopped on this project as a result of the flash-over event?
- b. How many days was the construction schedule for this project extended as a result of the flash over event?
- c. Explain what the "Holding clearance" is, and how long it was extended for.

**ANSWER CPUC-PGE-244**

Per Section 4.5.5 of PG&E's TO21 Protocols, this Information Request includes Privileged Materials and is therefore not being posted on PG&E's website.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-631, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	DWR-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_DWR-PGE_01-Q01
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	DWR
<b>Response Date:</b>	January 8, 2026
<b>PG&amp;E Respondent(s):</b>	PG&E

**QUESTION DWR-PGE-01**

Please refer to the U.S. Department of Energy’s January 17, 2025 announcement awarding PG&E a \$15 billion loan guarantee under the Energy Infrastructure Reinvestment Program (Section 1706 of the Energy Policy Act of 2005).

- a. Please state the amount of this loan guarantee PG&E used in financing transmission infrastructure projects to date.
- b. Please explain PG&E’s intended use of the \$15 billion loan guarantee, including the portion PG&E plans to use to finance transmission infrastructure projects.
- c. Please explain how financial benefits received from the DOE loan guarantee (e.g., lower interest rate) will be passed on to PG&E transmission customers.

**ANSWER DWR-PGE-01**

PG&E objects to this request as out of scope of the Rate Year 2026 Annual Update filing. Without waving and subject to the objection, PG&E responds to this request as follows: The Rate Year 2026 filing does not include costs or inputs associated with the loan guarantee under the Energy Infrastructure Reinvestment Program referenced in the question. PG&E will provide relevant information in future Annual Updates, as applicable.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	DWR-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_DWR-PGE_01-Q02
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	DWR
<b>Response Date:</b>	December 30, 2025
<b>PG&amp;E Respondent(s):</b>	Eunice Li

**QUESTION DWR-PGE-02**

Please refer to WP\_30-WFSelfInsurance\_STL\_TO21\_RY2026.xlsx, tab “2”, Col 10. Explain how “Recorded Investment Income net of Fees” of negative \$955,517.61 was calculated. Please include a detailed breakdown of the amount of (a) fees and (b) investment income allocated to transmission customers, including the basis for the allocation and all supporting calculations.

**ANSWER DWR-PGE-02**

Refer to WP\_30-WFSelfInsurance\_STL\_TO21\_RY2026.xlsx, tab “1”, Lines 200 to 211 for the calculation of \$955,517.61. It was made up of (1) \$2.76 million direct assigned expenses (col 3) and (2) allocated investment income net of fees excluding the direct expense (col 7) based on the end of month CPUC’s and Network Transmission’s contribution (col 5 and 6) on the total investment income net of fees excluding the direct expense (col 4).

Refer to FERC-TO21\_AU\_DWR-PGE\_01-Q02\_Atch01 for (1) the breakdown of direct assigned expenses (WP 30, tab 1, Col 3) and (2) allocable total investment income net of fees (WP30, tab 1, Col 4).

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	DWR-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_DWR-PGE_01-Q03
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	DWR
<b>Response Date:</b>	January 8, 2026
<b>PG&amp;E Respondent(s):</b>	Eunice Li, Brian Pelham

**QUESTION DWR-PGE-03**

Please clarify whether transmission customer contributions to PG&E’s Wildfire Self-Insurance Program are being held in the Utility’s Account 128 – Other Special Deposits, as opposed to being contributed to and held in PG&E’s captive insurer, Pacific Energy Risk Solutions, LLC (PERS). If PG&E is retaining these self-insurance funds, please:

- a. Explain why these funds were not contributed to PERS.
- b. Explain how PERS would reimburse PG&E for any covered wildfire events, including what PERS assets would use for such reimbursements.
- c. Explain how this arrangement is consistent with PG&E’s representations in its TO21 formula rate filing, specifically Ex. PGE-0003 at 9-10, which indicated that the self-insurance funds would be separated and invested in the captive insurer.

**ANSWER DWR-PGE-03**

- a. PG&E accounts for the Wildfire Self-insurance Program as insurance that doesn’t transfer insurance risk to the insurer. In such instances, the accounting for cash transfers/contributions is that of a deposit asset by the insured and a deposit liability by the insurer. Therefore, PG&E has contributed cash to PERS but has determined that FERC 128 – Other Special Deposits is the more appropriate means to represent the transaction. The contributions are invested by PERS and can only be used for administration of the wildfire liability self-insurance program.
- b. PERS is designed to reimburse PG&E from assets held within the financial accounts of PERS. As of September 30, 2025, PERS had a total fund balance of approximately \$1.02 billion.
- c. The funding of PERS discussed in subpart a, and claim payment process described in subpart b, are consistent with the commitments made by PG&E for the administration of the wildfire liability self-insurance program.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	DWR-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_DWR-PGE_01-Q04
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	DWR
<b>Response Date:</b>	December 30, 2025
<b>PG&amp;E Respondent(s):</b>	Eunice Li, Brian Pelham

**QUESTION DWR-PGE-04**

Please describe the purpose of General Ledger Account 1280003 – Wildfire Self-Insurance Deposit and indicate the account’s balance as of December 31, 2024.

**ANSWER DWR-PGE-04**

General Ledger Account 1280003 - Wildfire Self-Insurance Deposit is used to track customer contributions to PG&E’s Wildfire Self-Insurance Program plus related investment earnings net of operating expenses for the administration of self-insurance and wildfire claim costs after consideration of the applicable shareholder deductible.

Customer contributions previously reflected in General Ledger Account 1231155 – Investment in Subsidiary – PERS were transferred to General Ledger Account 1280003 in the same period. Refer to FERC-TO21\_AU\_DWR-PGE\_01-Q06\_Atch 01 for related accounting entry.

General Ledger Account 1280003 balance as of December 31, 2024 was \$907,154,831.86.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	DWR-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_DWR-PGE_01-Q05
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	DWR
<b>Response Date:</b>	December 30, 2025
<b>PG&amp;E Respondent(s):</b>	Brian Pelham

**QUESTION DWR-PGE-05**

Please describe any restrictions on the use of General Ledger Account 1280003 – Wildfire Self-Insurance Deposit (i.e., can PG&E access these funds for operational purposes?).

**ANSWER DWR-PGE-05**

Funds held at PG&E’s captive insurer, Pacific Energy Risk Solutions, LLC (PERS) and tracked in General Ledger Account 1280003 may only be utilized for reimbursement of eligible costs, which includes operating expenses for the administration of self-insurance and wildfire claim costs after consideration of the applicable shareholder deductible.

In terms of fund access, there are limitations on the number of individuals with access to the financial accounts of PERS. The current list includes five employees, consisting of three employees within Treasury, and two employees from the Insurance Department. Controls are in place on the fund disbursement process to ensure that funds are only used for eligible costs. This includes: (1) Reimbursement requests may only be processed through the Insurance Department; (2) All reimbursement requests are subject to review and approval by the PERS Board of Directors prior to payment; (3) The physical movement of funds from the PERS financial accounts to PG&E may only be performed by persons at the financial institution where funds are held once a reimbursement request is approved by the Board; and (4) Limitations on who may interact with the financial institution employees to effect fund transfers from PERS to PG&E (currently there are only two employees of Treasury with this permission).

Additionally, the Arizona Department of Insurance and Financial Institutions (AZDIFI) has the following regulations in place for captives that are domiciled in Arizona, like PERS, which further restricts access and use of funds:

- a. Captives shall not accrue or pay any dividends to any policyholder (e.g., PG&E) without prior written approval from the Arizona Department of Insurance and Financial Institutions.
- b. Captives shall not make any loans or investments in affiliates (e.g., PG&E) without prior written approval from the Arizona Department of Insurance and Financial Institutions.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	DWR-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_DWR-PGE_01-Q06
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	DWR
<b>Response Date:</b>	December 30, 2025
<b>PG&amp;E Respondent(s):</b>	Eunice Li, Brian Pelham

**QUESTION DWR-PGE-06**

Please provide the accounting entries for General Ledger Account 1280003 – Wildfire Self-Insurance Deposit for calendar year 2024.

**ANSWER DWR-PGE-06**

Please refer to FERC-TO21\_AU\_DWR-PGE\_01-Q06\_Atch 01 for accounting entries for General Ledger Account 1280003 – Wildfire Self-Insurance Deposit for calendar year 2024.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	DWR-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_DWR-PGE_01-Q07
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	DWR
<b>Response Date:</b>	December 30, 2025
<b>PG&amp;E Respondent(s):</b>	Brina Pelham, Eunice Li

**QUESTION DWR-PGE-07**

Refer to PG&E’s 2024 FERC Form 1, Note 2 to the Condensed Consolidated Financial Statements, “Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents.” There, PG&E states: “As of December 31, 2024, the Utility had contributed \$911 million to Pacific Energy Risk Solutions, LLC, its wholly-owned subsidiary and captive insurance company for the administration of wildfire liability self-insurance.”

- a. Clarify whether the \$911 million contribution to Pacific Energy Risk Solutions, LLC referenced above includes the \$339.9 million of Additional Paid-In Capital recorded in Account 123.1 (Investments in Subsidiary Companies) for Pacific Energy Risk Solutions, LLC. See 2024 FERC Form 1, at Page 224-225.
- b. If the \$339.9 million Additional Paid-In Capital recorded in Account 123.1 was reclassified in 2024, please (1) explain the reclassification, including the date and accounting entries; and (2) explain why the 2024 FERC Form 1 would still show the paid-in capital for PERS, despite its reclassification later in the same year.

**ANSWER DWR-PGE-07**

- a. The \$911 million contribution to Pacific Energy Risk Solutions, LLC referenced in PG&E’s 2024 FERC form 1, Note 2 to the Condensed Consolidated Financial Statement includes the \$339.9 million of Additional Paid-In Capital recorded in Account 123.1, as denoted in column d – Amount of Investment at Beginning of the Year of 2024 FERC Form 1, Page 224-225, plus \$571 million of 2024 contributions.
- b. The \$339.9 million Additional Paid-In Capital recorded in Account 123.1 was reclassified in January 2024 to Account 128 – Other Special Deposits (recorded as Debit Account 128 and Credit Account 123.1) upon executed insurance reimbursement agreement between PG&E Company and Pacific Energy Risk Solutions, LLC. As denoted in column (g) – Amount of Investment at End of Year of 2024 FERC Form 1, Page 224-225 row 41 there is \$0 balance for Additional Paid-In Capital related to Pacific Energy Risk Solutions, LLC.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	DWR-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_DWR-PGE_01-Q08
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	DWR
<b>Response Date:</b>	January 8, 2026
<b>PG&amp;E Respondent(s):</b>	Mia Gilbert

**QUESTION DWR-PGE-08**

Refer to FERC’s September 18, 2025 Letter Order to Pacific Gas and Electric Company issuing an audit report covering the period of 01/01/2020 to 04/30/2025 under FA23-8, eLibrary No. 20250918-3011.

- a. Provide a copy of PG&E’s implementation plan addressing the audit recommendations. See page 56 of Audit Report.
- b. Provide a copy of any quarterly reports PG&E has submitted to FERC audit staff describing PG&E’s progress in completing each corrective action since the audit report was issued. See page 56 of Audit Report.
- c. Provide a copy of any PG&E refund analysis that PG&E provided FERC audit staff related to this audit.

**ANSWER DWR-PGE-08**

PG&E objects to this information request as not relevant, privileged, and on the grounds that it seeks confidential information related to the audit conducted by FERC's Division of Audits and Accounting (DAA), which is not subject to disclosure. The requested documents are preliminary in nature, not complete, and submitted pursuant to FERC’s confidential audit process.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q01
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	July 29, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka/Nick Medina

**QUESTION NCPA-PGE-01**

Please provide a list of all transmission projects placed in service in 2024 for which incentive rate treatment was requested in accordance with Order No. 679. For each such project, please include:

- a. The docket under which incentive rate treatment was requested by PG&E;
- b. A description of the project(s) for which incentive rate treatment was requested;
- c. A description of the incentive rate treatment requested; and
- d. An explanation of how any allowed incentive rate treatment is reflected in the RY2026 formula rate.

**ANSWER NCPA-PGE-01**

PG&E interprets this question referencing Order No. 679 to primarily be focused on the CWIP Incentive (100 percent of prudently incurred CWIP in rate base) and abandoned plant (recovery of 100 percent of prudently incurred costs of transmission facilities that are cancelled or abandoned due to factors beyond the control of the public utility). For more information regarding the projects listed below, please refer to the docket numbers provided.

In draft RY2026 Formula Rate, PG&E included abandoned plant and CWIP incentives as follows:

1. Schedule 8-AbandonedPlant: The North of Mesa Project (formerly “Midway-Andrew 230 kV”) was not placed into service in 2024. However, it was approved by the FERC for abandoned plant cost recovery in docket ER24-1513-000. The costs eligible for cost recovery (*i.e.*, amortization expense) and rate base inclusion are included in Schedule 8 (8-AbandonedProject) in the RY2026 formula model.
2. Schedule 32-CWIPIncentive: Four projects were approved for the CWIP Incentive and Abandoned Plant incentive (if applicable in the future) by the FERC in docket EL24-107-000. These four projects are: Manning 500/230 kV Substation (Manning Project), Collinsville 500/230 kV Substation (Collinsville Project), Newark-Northern Receiving

Station High-Voltage Direct Current (HVDC) transmission line (Newark Project), Metcalf-San Jose B HVDC line (Metcalf Project). The amounts included for the CWIP Incentive are included in Schedule 32 (32-CWIPIncentive) in the RY2026 formula model and increase rate base accordingly.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q02
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	July 29, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka/Nick Medina

**QUESTION NCPA-PGE-02**

Please provide a list of all transmission projects projected in service during 2025 and 2026 for which incentive rate treatment was requested in accordance with Order No. 679. For each such project, please include:

- a. The docket under which incentive rate treatment was requested by PG&E;
- b. A description of the project(s) for which incentive rate treatment was requested;
- c. A description of the incentive rate treatment requested; and
- d. An explanation of how any allowed incentive rate treatment is reflected in the RY2026 formula rate.

**ANSWER NCPA-PGE-02**

PG&E interprets this question referencing Order No. 679 to primarily be focused on the CWIP Incentive (100 percent of prudently incurred CWIP in rate base) and abandoned plant (recovery of 100 percent of prudently incurred costs of transmission facilities that are cancelled or abandoned due to factors beyond the control of the public utility).

Please refer to PG&E's response to FERC-TO21\_AU\_NCPA-PGE\_01-Q01 for costs of CWIP and Abandoned Plant recovered in RY2026 Formula Rate.

There are no abandoned plant costs for projects that went into and currently expected to be in service in 2025 or 2026.

Additionally, there are no projects approved by the FERC for the CWIP Incentive that went into or currently expected to be in service in 2025 or 2026.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q03
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	August 1, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka

**QUESTION NCPA-PGE-03**

Please provide a detailed list of transmission investments recorded to functional group network electric transmission plant (ETP) and network electric transmission land (ETPL), by UCC, including the following information:

- a. ID of facility;
- b. Description of facility;
- c. FERC Account;
- d. Balance of investment on 12/31/2023;
- e. Balance of Investment on 12/31/2024;
- f. Voltage of facility (e.g., 69kV);
- g. Indication of whether facility is controlled by CAISO (and identify “mixed control” facilities, as applicable);
- h. Indication of facility is radial or looped; and
- i. Indication of whether power flow on facility is directly metered by PG&E.

**ANSWER NCPA-PGE-03**

PG&E is currently reviewing its transmission facility information and will provide the requested information in this data request once any impacts from the review (if applicable) are finalized. PG&E anticipates providing this information within the next couple months.

Please inform PG&E if there are concerns or pressing inquiries. PG&E will make itself available to discuss expedited responses upon request.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q03_SUP01
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	October 10, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka, Roger Ko

**QUESTION NCPA-PGE-03**

Please provide a detailed list of transmission investments recorded to functional group network electric transmission plant (ETP) and network electric transmission land (ETPL), by UCC, including the following information:

- a. ID of facility;
- b. Description of facility;
- c. FERC Account;
- d. Balance of investment on 12/31/2023;
- e. Balance of Investment on 12/31/2024;
- f. Voltage of facility (e.g., 69kV);
- g. Indication of whether facility is controlled by CAISO (and identify “mixed control” facilities, as applicable);
- h. Indication of facility is radial or looped; and
- i. Indication of whether power flow on facility is directly metered by PG&E.

**ANSWER NCPA-PGE-03 (AUGUST 1, 2025)**

PG&E is currently reviewing its transmission facility information and will provide the requested information in this data request once any impacts from the review (if applicable) are finalized. PG&E anticipates providing this information within the next couple months.

Please inform PG&E if there are concerns or pressing inquiries. PG&E will make itself available to discuss expedited responses upon request.

### **OBJECTION TO NCPA-PGE-03**

PG&E objects to subparts f, h, and i of this data request on the basis that they are overly burdensome and not reasonably calculated to lead to the discovery of evidence relevant to the scope of the annual update filing.

### **SUPPLEMENTAL ANSWER FOR NCPA-PGE-03**

Subject to and without waiving its objection, PG&E is providing the following information. Refer to FERC-TO21\_AU\_NCPA-PGE\_01-Q03\_SUP01\_Atch01. These amounts by facility are prior to the following adjustments explained below.

Note that SAP High-Level Adjustments, the carve out for Direct Connects, and “Unidentified Location Allocated to Non-CAISO carve out” are not tracked by facility. Instead, they are tracked by Asset Class and Unbundled Cost Categories (UCCs); or Maintenance Activity Types (MAT) for Direct Connects.

For 12/31/2023 balances, refer to FERC-TO21\_AU\_NCPA-PGE\_01-Q03\_SUP01\_Atch02, which is PG&E’s response to a similar request from TO21-RY2025 discovery. Note that the process for preparing the data for presentation purposes for these data requests is manual and very labor-intensive, requiring the mapping of facilities among more than 300,000 rows of data into the specific format requested by these data requests. Thus, the nomenclature may not be identical if comparing the 2023 and 2024 balances side-by-side. An illustrative example is for Table Mountain Substation assets, which may be presented as “Table Mtn Sub” or “Table Mountain Sub”. Additionally, the categorization for these data for “Unidentified Locations” are mapped differently (impacting presentation only). Please be advised that there may be other small discrepancies in the presentation for these specific formats and different time periods.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q04
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	August 1, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka/Nick Medina/Lorenzo Thompson

**QUESTION NCPA-PGE-04**

Please provide an itemized list of Nuclear Transmission Plant, Generation Interconnections, Direct Connects, Mirant/Gateway, Other Assets Not Under CAISO Control, and Other Adjustments (See WP\_7-PlantInService 1) including the following information:

- a. ID of facility;
- b. Description of facility;
- c. FERC Account;
- d. Balance of investment on 12/31/2023;
- e. Balance of Investment on 12/31/2024;
- f. Voltage of facility (e.g., 69kV); and
- g. Indication of whether facility is controlled by CAISO (and identify “mixed control” facilities, as applicable).

**ANSWER NCPA-PGE-04**

PG&E is currently reviewing its transmission facility information and will provide the requested information in this data request once any impacts from the review (if applicable) are finalized. PG&E anticipates providing this information within the next couple months.

Please inform PG&E if there are concerns or pressing inquiries. PG&E will make itself available to discuss expedited responses upon request.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q04_SUP01
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	October 10, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka, Roger Ko

**QUESTION NCPA-PGE-04**

Please provide an itemized list of Nuclear Transmission Plant, Generation Interconnections, Direct Connects, Mirant/Gateway, Other Assets Not Under CAISO Control, and Other Adjustments (See WP\_7-PlantInService 1) including the following information:

- a. ID of facility;
- b. Description of facility;
- c. FERC Account;
- d. Balance of investment on 12/31/2023;
- e. Balance of Investment on 12/31/2024;
- f. Voltage of facility (e.g., 69kV); and
- g. Indication of whether facility is controlled by CAISO (and identify “mixed control” facilities, as applicable).

**ANSWER NCPA-PGE-04 (AUGUST 1,2025)**

PG&E is currently reviewing its transmission facility information and will provide the requested information in this data request once any impacts from the review (if applicable) are finalized. PG&E anticipates providing this information within the next couple months.

Please inform PG&E if there are concerns or pressing inquiries. PG&E will make itself available to discuss expedited responses upon request.

**OBJECTION NCPA-PGE-04**

PG&E objects to this data request as it is overly burdensome and not in scope of TO21-RY2026 as the requested facilities are excluded from the TO21 Formula Rate.

**SUPPLEMENTAL ANSWER FOR NCPA-PGE-04**

Subject to and without waiving this objection, PG&E is providing the following information:

Generation Interconnections, Direct Connects, Other Assets Not Under CAISO Control are all excluded from TO rate base. Refer to FERC-TO21\_AU\_NCPA-PGE\_01-Q04\_SUP01\_Atch01 for details of these facilities. For Plant balances at 12/31/2023, refer to FERC-TO21\_AU\_NCPA-PGE\_01-Q04\_SUP01\_Atch02, Atch03, and Atch04, which are PG&E’s responses to similar data requests from TO21-RY2025 discovery.

Nuclear Transmission Plant is excluded from and does not impact TO rate base. It is tracked by asset class. Refer to the table below.

<b>FERC Plant Account</b>	<b>Asset Class</b>	<b>Plant as of December 31, 2023</b>	<b>Plant as of December 31, 2024</b>
352.01 - Struct and improve - DCP	NTP35201	\$4,680,758	\$5,698,555
352.01 - Struct and improve - DCP	NTP35202	310,025	630,655
353.01 - Station equipment - DCP	NTP35301	5,940,024	5,970,024
353.01 - Station equipment - DCP	NTP35302	84,039,559	85,407,525
	<b>Total:</b>	<b>\$94,970,366</b>	<b>\$97,676,769</b>

Mirant/Gateway is excluded from TO rate base and does not impact TO rate base. It is tracked by asset class. Refer to the table below.

<b>FERC Plant Account</b>	<b>Asset Class</b>	<b>Plant as of December 31, 2023</b>	<b>Plant as of December 31, 2024</b>
353 - Station equipment	ETP35303	\$1,886,565	\$1,886,565
354 - Towers and fixtures	ETP35401	93,214	93,214
356 - Overhead conductors, devices	ETP35601	46,108	46,108
	<b>Total:</b>	<b>\$2,025,887</b>	<b>\$2,025,887</b>

“Other Adjustments” (WP\_7-PlantinService, tab 1, line 108) is for \$(30,252) and represents small adjustments for differences between recorded rate base and how costs were classified in PG&E’s FERC Form 1.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q05
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	August 1, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka/Nick Medina/Lorenzo Thompson

**QUESTION NCPA-PGE-05**

Please provide an itemized list of all Generator Step-up investments (included in rate base as well as directly assigned), by UCC, including the following information:

- a. ID of facility;
- b. Description of facility;
- c. FERC Account;
- d. Balance of investment on 12/31/2023;
- e. Balance of Investment on 12/31/2024;
- f. Voltage of facility (e.g., 69kV); and
- g. Indication of whether facility is controlled by CAISO (and identify “mixed control” facilities, as applicable).

**ANSWER NCPA-PGE-05**

PG&E is currently reviewing its transmission facility information and will provide the requested information in this data request once any impacts from the review (if applicable) are finalized. PG&E anticipates providing this information within the next couple months.

Please inform PG&E if there are concerns or pressing inquiries. PG&E will make itself available to discuss expedited responses upon request.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q05_SUP01
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	October 10, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka, Roger Ko

**QUESTION NCPA-PGE-05**

Please provide an itemized list of all Generator Step-up investments (included in rate base as well as directly assigned), by UCC, including the following information:

- a. ID of facility;
- b. Description of facility;
- c. FERC Account;
- d. Balance of investment on 12/31/2023;
- e. Balance of Investment on 12/31/2024;
- f. Voltage of facility (e.g., 69kV); and
- g. Indication of whether facility is controlled by CAISO (and identify “mixed control” facilities, as applicable).

**ANSWER NCPA-PGE-05 (AUGUST 1, 2025)**

PG&E is currently reviewing its transmission facility information and will provide the requested information in this data request once any impacts from the review (if applicable) are finalized. PG&E anticipates providing this information within the next couple months.

Please inform PG&E if there are concerns or pressing inquiries. PG&E will make itself available to discuss expedited responses upon request.

**SUPPLEMENTAL ANSWER FOR NCPA-PGE-05**

Please refer to FERC-TO21\_AU\_NCPA-PGE\_01-Q05\_SUP01\_Atch01 for assets recorded to asset class ETP35302 (Transmission Plant: Step Up Transformers) that are subject to the CAISO’s operational control and are included in Network Transmission rate base. The remaining \$157 million (line 7) of December 31, 2024 Plant in asset class ETP35302 is excluded from Network Transmission rate base and not in scope for TO21-RY2026. An additional \$68 million (line 8) Plant is recorded to asset class ETP35303 (Post 2008 Fossil Generation: Plant

Step Up Transformers) and is also excluded from Network Transmission rate base and not in scope.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q06
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	August 1, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka

**QUESTION NCPA-PGE-06**

Please provide a list of all transmission plant retirements during 2024, by facility, including:

- a. ID of facility;
- b. Description of facility;
- c. Date of retirement;
- d. Gross cost of retired facility;
- e. Accumulated Depreciation on 12/31/2023; and
- f. Accumulated Depreciation before recording retirement.

**ANSWER NCPA-PGE-06**

Refer to FERC-TO21\_AU\_NCPA-PGE\_01-Q06\_Atch01 for all recorded plant retirements in 2024 from PowerPlan, PG&E's fixed asset subledger.

PG&E is providing the accounting plant retirement amount (i.e., original gross cost of the Plant) for subpart d. Plant retirements are for the total gross original cost of the Plant.

For subparts e and f, PG&E is providing the recorded retirement amount as debited to Accumulated Depreciation. PG&E uses group depreciation for its plant accounting records and does not track Accumulated Depreciation by individual assets at each facility. Accounting transactions for plant retirements entail both the Plant (i.e., credit) and Accumulated Depreciation (i.e., debit) being reduced by the same original cost of the asset. PG&E complies with the requirements of the FERC Uniform System of Accounts when retiring assets, including Title 18, Part 101 of the Code of Federal Regulations, Electric Plant Instruction 10(B)(2). The premise of group depreciation is that assets retired are deemed fully depreciated at the time of their retirement, and hence their value in rate base going forward is zero.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q07
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	August 7, 2025
<b>PG&amp;E Respondent(s):</b>	Scott Toback

**QUESTION NCPA-PGE-07**

Please provide a list of all Contributions in Aid of Construction (CIAC) or cost reimbursements associated with transmission projects placed in service during 2024 (including CIAC's and reimbursements received after 2024 associated with facilities placed in service in 2024), by facility for which CIAC was made, and provide the following information:

- a. The facility or facilities for which the CIAC or cost reimbursement was made;
- b. The amount of the CIAC or cost reimbursement;
- c. The date on which the CIAC or cost reimbursement was received by PG&E; and
- d. An explanation of how the CIAC or cost reimbursement was reflected in the calculation of RY2026.

**ANSWER NCPA-PGE-07**

PG&E understands contributions in aid of construction (CIAC) to be contributions paid to PG&E by a third party which are not reimbursed by PG&E after commercial operation is reached, such as is the case with Direct Assigned projects. PG&E also executes work on Network Upgrade projects where third party payments are reimbursed, and on Load Interconnection projects where third party payments are reimbursed contingent on meeting load. Load Interconnection projects are not included in the RY2026 TO Draft Annual Update, as this is new work and it is unclear at this point in time what amount of these costs is applicable to the TO.

Network Upgrade and Direct Assigned projects are further described as follows:

Direct Assignment Projects: When PG&E receives contributions from applicants to construct assets that will be used for a specific purpose and solely for the applicant's use (typically in the case of connecting third-party generation facilities to the PG&E network), the CIAC is credited to the capital order. Direct assignment facilities and third-party generation interconnections are not included in TO rate base.

Network Upgrades: When PG&E receives advances from applicants to construct assets which upgrade the transmission network and provide general benefits to PG&E customers (e.g., to

handle increased capacity from new generation), the customer advances are not credited against the capital order but instead recorded as a customer advance liability. Refundable customer advances reduce rate base while the cash is with PG&E. As the customer advance is returned to the customer (based on the terms and conditions of the contract), there is a corresponding increase in rate base. Network Upgrade facilities are included in TO rate base.

Because cost reimbursements are only paid to customers by PG&E on Network Upgrade and Load Interconnection projects, and because Direct Assigned projects are not included in TO rate base, the following response is focused on Network Upgrade projects.

- a. In the Network Upgrade Credit workpaper (*WP\_15-NUC\_TO21\_RY2026.xlsx*) supporting tab 15-NUC of the As-Filed Model, see tabs “JAN 2024” through “DEC 2024.” These monthly data tabs show where customer deposits were received (Column I), and where PG&E processed reimbursements to the customer (Columns Q through T). Column D can be filtered for Online Date.
- b. See response to Subpart a.
- c. PG&E receives customer credits on Network Upgrade projects throughout the project lifecycle. Once the project closes, PG&E is responsible for reimbursing those credits with interest over a specified period of time subject to the customer agreement. For the list of projects shown in the “JAN 2024” through “DEC 2024” monthly data tabs in *WP\_15-NUC\_TO21\_RY2026.xlsx*, the Total Remaining Balance in Column W is the amount that PG&E is responsible for reimbursing at the end of each month.
- d. See description of Network Upgrades above for an explanation for how the reimbursements are reflected in RY2026.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q08
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	August 7, 2025
<b>PG&amp;E Respondent(s):</b>	Scott Toback

**QUESTION NCPA-PGE-08**

Please provide a list of all 2024 transmission plant additions for which a CIAC or cost reimbursement is anticipated by PG&E but not yet received, by facility for which the CIAC or reimbursement is expected, and provide the following information:

- a. The facility or facilities for which the CIAC or cost reimbursement is anticipated;
- b. The amount of anticipated CIAC or cost reimbursement; and
- c. An explanation of whether the CIAC or cost reimbursement has been reflected as a credit within the calculation of RY2026.

**ANSWER NCPA-PGE-08**

- a. See response to NCPA-PGE\_01-Q07. For all projects in *WP\_15-NUC\_TO21\_RY2026.xlsx* with an online date in 2024, PG&E anticipates a reimbursement to the customer of the total remaining project balance.
- b. See response to subpart a.
- c. For Network Upgrade projects as presented in WP 15-NUC, the amounts are reported on a recorded basis from PG&E's FERC Form 1 and are trued-up in each TO21 Annual Update, including any changes to the balance, which can be an increase or decrease in amount each year based on advances received and reimbursed.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q09
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	August 5, 2025
<b>PG&amp;E Respondent(s):</b>	Scott Toback

**QUESTION NCPA-PGE-09**

Please provide a list of all CIACs or cost reimbursements associated with transmission projects projected to be placed in service in 2025 and 2026, by facility for which the CIAC or reimbursement was made, and provide the following information:

- a. The facility or facilities for which the CIAC or cost reimbursement was made;
- b. The amount of the CIAC or cost reimbursement;
- c. The date on which the CIAC or cost reimbursement was received by PG&E; and
- d. An explanation of how the CIAC was reflected in the plant forecast within RY2026.

**ANSWER NCPA-PGE-09**

PG&E objects to this information request as it is out of scope for TO21-RY2026. Customer reimbursed projects, including recorded Construction Work in Progress (CWIP), forecasted capital expenditures, and forecasted credits, are excluded from WP\_9-PlantAdditions and Schedule 9-PlantAdditions.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q10
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	August 5, 2025
<b>PG&amp;E Respondent(s):</b>	Scott Toback

**QUESTION NCPA-PGE-10**

Please provide a list of all 2025 and 2026 projected transmission plant additions for which a CIAC or cost reimbursement is anticipated by PG&E but not yet received, by facility for which the CIAC or reimbursement is expected, and provide the following information:

- a. The facility or facilities for which the CIAC or cost reimbursement is anticipated;
- b. The amount of anticipated CIAC or cost reimbursement; and
- c. An explanation of whether the CIAC or cost reimbursement has been reflected as a credit within the calculation of RY2026.

**ANSWER NCPA-PGE-10**

PG&E objects to this information request as it is out of scope for TO21-RY2026. Customer reimbursed projects, including recorded Construction Work in Progress (CWIP), forecasted capital expenditures, and forecasted credits, are excluded from WP\_9-PlantAdditions and Schedule 9-PlantAdditions.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q11
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	August 8, 2025
<b>PG&amp;E Respondent(s):</b>	Dawna Lewski

**QUESTION NCPA-PGE-11**

In reference to prepayments listed on lines 200-212 of 13-WorkCap, please provide reference to all workpapers supporting the input values for monthly prepayments, and address the following:

- a. Provide an itemized list of Property Insurance prepayments by month;
- b. Provide an itemized list of Liability Insurance prepayments by month, including a description of why each prepayment was made;
- c. Provide an itemized list of Misc prepayments by month including a description of each prepayment; and
- d. Provide a copy of journal entries used to record changes in prepayments during 2024, including a summary of amounts credited and debited by FERC account, and a description of each journal entry.

**ANSWER NCPA-PGE-11**

Since the lines 200-212 of 13-WorkCap are end-of-month balances, so that line 200, labeled December 2023 contains the beginning balances for 2024, PG&E has limited this response to data from 2024.

- a. Please see the file FERC-TO21\_AU\_NCPA-PGE\_01-Q11\_Atch01. Rows 9-27 contain a summary of the prepayments for Property Insurance and Liability Insurance.
- b. Please see the response to part a of this information request.
- c. PG&E objects to this request on the basis that it is outside the scope of the Formula Rate Template and Protocols, is unduly burdensome and overly broad, and not reasonably calculated to lead to the discovery of information relevant to the review of the draft annual update. Subject to and without waiving the above objection, PG&E provides the following information: Please see the file FERC-TO21\_AU\_NCPA-PGE\_01-Q11\_Atch02. Tab "Response C and D" summarizes total miscellaneous prepayments by month and by account. The following tabs provide additional information by account.

- d. PG&E objects to this request on the basis that it is outside the scope of the Formula Rate Template and Protocols, is unduly burdensome and overly broad, and not reasonably calculated to lead to the discovery of information relevant to the review of the draft annual update. Subject to and without waiving the above objection, PG&E provides the following information: Please see the file FERC-TO21\_AU\_NCPA-PGE\_01-Q11\_Atch02. Rows 31-38 in tab “Response C and D” identify the tab and prepayment type. Regarding prepayment type “Various”, please see the file FERC-TO21\_AU\_NCPA-PGE\_01-Q11\_Atch03 that provides additional detail.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q12
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	August 1, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka

**QUESTION NCPA-PGE-12**

In reference to Network Transmission Materials and Supplies listed on lines 100-113, col 2 of 13-WorkCap, please provide reference to all workpapers supporting the input values for monthly Total Network Transmission Materials and Supplies, and address the following:

- a. Provide a detailed list of Network Transmission Materials and Supplies on December 31, 2024 including a description, voltage rating (as applicable), and Major Work Category for each Material or Supply.

**OBJECTION TO NCPA-PGE-12**

PG&E objects to this data request as it is overly burdensome to prepare detailed listings and workpapers for each of the 12 months of 2024.

**ANSWER NCPA-PGE-12**

Subject to and without waiving this objection, PG&E is providing detailed workpapers, calculations, and explanations for the derivation of the December 31, 2024 materials and supplies balance. Please refer to FERC-TO21\_AU\_NCPA-PGE\_01-Q12\_Atch01.

Note that voltage rating is not applicable and/or not readily available for this set of data. Also, note that PG&E provides the last five years of historical consumption data for both capital and expense by major work category. That is, major work category is assigned on the projects once the inventory assets are used for projects and is not available for the materials and supplies that are still unassigned to a project and for which are still in warehouses and distribution centers. Inventory assets can be used for different future projects under different major work categories.

Additionally, refer to the below for an explanation of how Network Transmission Materials and Supplies are derived. PG&E's supply chain management team uses recorded Materials and Supplies balances at the Major Work Category level by warehouse to assign balances to functional areas. For warehouses that are exclusively purposed for a specific facility or generation station, PG&E assigns all the associated Materials and Supplies balance to the respective functional area. For warehouses that serve as distribution centers for multiple

functional areas, PG&E allocates each warehouse's balance across all functional areas based on historical consumption data. This historical consumption data is currently set at 10 years of data by warehouse and is updated annually.

For corporate services and other organizations that support all functional areas, Materials and Supplies balances are further allocated to functional areas based on recorded O&M labor costs. Examples of this include inventories for information technology, customer care, and fleet. A portion of these balances are allocated to Electric Transmission.

For each functional area, Construction (capital) and Operations & Maintenance (O&M) (expense) allocations are calculated based on five-year historical total inventory consumption data at the Major Work Category level.

**PACIFIC GAS AND ELECTRIC COMPANY**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q13
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	August 1, 2025
<b>PG&amp;E Respondent(s):</b>	Nalini Webster

**QUESTION NCPA-PGE-13**

In reference to tab 18-OandM, please provide a detailed list of journal entries recorded to Account No. 560 through 573, by FERC Account, by labor/non-labor including:

- a. FERC Account
- b. Amount
- c. Labor or non-labor designation
- d. A description of each itemized amount
- e. The portion of each itemized amount included in Adjustments reflected in cols 6 through 8 of 18-OandM.

**ANSWER NCPA-PGE-13**

See FERC-TO21\_AU\_NCPA-PGE\_01-Q13\_Atch01, for responses for parts a through to e.

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**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q14
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	August 1, 2025
<b>PG&amp;E Respondent(s):</b>	Nalini Webster and Nestor Mendoza

**QUESTION NCPA-PGE-14**

In reference to tab 18-OandM, please explain how labor related expense is identified or determined.

**ANSWER NCPA-PGE-14**

With reference to tab 18 O&M expense, labor represents internal PG&E labor. Examples include non-union labor, hiring hall labor, and crew labor for operations and maintenance activities. Below are additional definitions for determining labor expenses:

<b>Natural Account</b>	<b>FERC Account</b>	<b>Group Account</b>
Used for direct <b>charging</b> of source transactions	Used to <b>aggregate</b> postings by Uniform System of Accounts per Code of Federal Regulations (CFR)	Used to <b>categorize</b> accounts and <b>map</b> natural and FERC accounts to financial statement line items
Coded by category  Assets Liability Equity Revenue Cost and Other Income and Deductions	Coded by Uniform System of Accounts  100-199 Assets and Other debits 200-299 Liabilities and Other credits 400-459 Income and revenue accounts Production, transmission and distribution expenses: 500-599 Electric 700-899 Gas 900-949 Customer Accounts and A&G expenses	Balance sheet coding follows Uniform System of Accounts
Numbering convention Seven digits  "a" + XXXXXX where "a" equals: 1 - asset, 2 - liability and equity, 4 - revenue, 5 - cost	Numbering convention Seven digits  "9" + 3 digit CFR + XXX	Numbering convention Ten digits  3 digit CFR + XXXXXX for balance sheet 4 + XXXXXXXXX for revenue 5 + XXXXXXXXX for expense

**PACIFIC GAS AND ELECTRIC COMPANY**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q15
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	July 29, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION NCPA-PGE-15**

In reference to tab 19-AndG, please provide a detailed list of journal entries recorded to Account No. 920 through 935 by FERC Account including:

- a. FERC Account
- b. Amount
- c. A description of each itemized amount, and
- d. The portion of each itemized amount included in Adjustments reflected in col 3 of 19-AandG.

**ANSWER NCPA-PGE-15**

Please refer to the following attachments for the year 2024 A&G FERC Account activity and the recorded adjusted amounts included in the TO21 RY2026 Formula Rate:

FERC Accounts 920, 921 and 923: FERC-TO21\_AU\_NCPA-PGE\_01-Q15 \_Atch01

FERC Account 922: FERC-TO21\_AU\_NCPA-PGE\_01-Q15 \_Atch02

FERC Account 924: FERC-TO21\_AU\_NCPA-PGE\_01-Q15 \_Atch03

FERC Account 925: FERC-TO21\_AU\_NCPA-PGE\_01-Q15 \_Atch04

FERC Account 926: FERC-TO21\_AU\_NCPA-PGE\_01-Q15 \_Atch05

FERC Account 927: FERC-TO21\_AU\_NCPA-PGE\_01-Q15 \_Atch06

FERC Account 930: FERC-TO21\_AU\_NCPA-PGE\_01-Q15 \_Atch07

FERC Account 931: FERC-TO21\_AU\_NCPA-PGE\_01-Q15 \_Atch08

FERC Account 935: FERC-TO21\_AU\_NCPA-PGE\_01-Q15 \_Atch09

Note:

1. Please refer to the adjustments columns for the adjustments included and shown on tab 19-A&G.

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**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q16
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	July 29, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION NCPA-PGE-16**

Please provide a list of all employee incentive and bonus award costs recorded during 2024, by FERC Account, by incentive or bonus award program.

**ANSWER NCPA-PGE-16**

The only incentive plan costs included in the TO formula rate are for the Short-Term Incentive Plan (STIP). Please refer to the Tables below for the year 2024 recorded STIP costs by FERC Account that are included or excluded from the TO21 RY2026 Formula Rate:

*FF1 Amounts*

Officer STIP	FERC Account	RY2026 (2024)	TO Formula Rate	TO21 RY2026 WP 19 AandG Ref
UTIL SEC 3b-7 Officers	920	1,324,364	Excluded	Line 110
CORP SEC 3b-7 Officers	923	2,611,503	Excluded	Line 435
Subtotal		3,935,866		
UTIL Non-SEC 3b-7 Officers	920	8,046,720	Included	Line 100
Total		11,982,586		

*FF1 Amounts*

Non-Officer STIP	FERC Account	RY2026 (2024)	TO Formula Rate	TO21 RY2026 WP 19 AandG Ref
UTIL Non-Officer	920	175,250,190	Included	Line 100
CORP Non-Officer	923	111,006	Included	Line 400
Total		175,361,196		

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**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q17
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	August 1, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION NCPA-PGE-17**

Please provide a list of all wildfire-related legal fees recorded during 2024, by FERC Account, by event, and explain how such cost is reflected in RY2026.

**ANSWER NCPA-PGE-17**

PG&E objects to this question on the grounds that pursuant to Section 3.7 of the TO21 Settlement pending FERC approval, PG&E agreed to track costs by wildfire events starting in Rate Year 2027. Without waiving and subject to the objection, PG&E provides the following response.

Wildfire-related external legal fees are recorded to FERC Account 923. Please refer to the Table below for the FERC Form 1 Electric year 2024 wildfire external legal fees that are either included or excluded from the TO21 RY2026 Formula Rate:

<b>FERC Account</b>	<b>WP_19-AandG Tab 1 Reference</b>	<b>Fire Event</b>	<b>FERC Form 1 Amount (100% of Costs)</b>	<b>RY2026 FERC Form 1 Electric 77% Included in TO21 FR <sup>1</sup></b>	<b>RY2026 FERC Form 1 Electric 100% included in TO21 FR <sup>2</sup></b>	<b>RY2026 FERC Form 1 Electric Amount Excluded in TO21 FR</b>
		<b>External Legal Fees</b>				
923	Line 412	2017 Nbay	\$201,801	-		\$201,801
	Line 411	2018 Camp	\$1,294,721	-		\$1,294,721
	Line 417	2019 Kincade	\$5,105,272	\$3,931,059		\$1,174,213
	Line 419	2020 Zogg Fire	\$919,351	\$707,900		\$211,451
	Line 415	2021 Dixie Fire	\$28,881,536	\$22,238,783		\$6,642,753
	Line 416	2021 Fly Fire	\$26,476	\$20,387		\$6,090
	Line 418	2022 Mosquito Fire	\$19,149,129	\$14,744,830		\$4,404,300
	Lines 427-428	2024 Sites Fire	\$53,369	-	\$53,369	-

<b>FERC Account</b>	<b>WP_19-AandG Tab 1 Reference</b>	<b>Fire Event</b>	<b>FERC Form 1 Amount (100% of Costs)</b>	<b>RY2026 FERC Form 1 Electric 77% Included in TO21 FR <sup>1</sup></b>	<b>RY2026 FERC Form 1 Electric 100% included in TO21 FR <sup>2</sup></b>	<b>RY2026 FERC Form 1 Electric Amount Excluded in TO21 FR</b>
		<b>FERC Account 923 Total</b>	<b>\$55,631,656</b>	<b>\$41,642,959</b>	<b>\$53,369</b>	<b>\$13,935,328</b>

**Notes:**

1. Pursuant to Section 6.4.1 of the TO21 settlement agreement, PG&E included 77% of the above 2024 Settled wildfire costs in the TO21 formula rate. The Settled wildfires are defined in the TO21 Settlement Section 6.1 and include Kincade, Drum, Zogg, Dixie, Fly and Mosquito Fires.
2. The 2024 Sites Fire costs are covered by PG&E's Wildfire Liability Self-Insurance Program and included in WP\_30-WFSelfInsurance. The \$53,369 above includes \$16,144 in Sites fire legal fees reclassified from the FERC Form 2 to FERC Form 1. The 2024 Sites Fire is an electric event and claims and external legal fees should be recorded as all FERC Form 1 Electric.

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<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q18
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	July 29, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino/Nalini Webster

**QUESTION NCPA-PGE-18**

Please provide a list of all donations recorded to Account Nos. 560-573, 920-935 during 2024, and explain whether such items have been excluded from the determination of TRR under RY2026.

**ANSWER NCPA-PGE-18**

Donations are recorded to Below-the-Line (BTL) FERC Account 426 and excluded from the TO21 Formula Rate.

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<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q19
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	July 29, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino/Nalini Webster

**QUESTION NCPA-PGE-19**

Please provide a list of all payments for life insurance policies, for which PG&E is the beneficiary, recorded to Account Nos. 560-573, 920-935 during 2024, and explain whether such costs have been excluded from the determination of TRR under RY2026.

**ANSWER NCPA-PGE-19**

Life insurance policies are recorded to Below-the-Line (BTL) FERC Account 426 and excluded from the TO21 Formula Rate.

**PACIFIC GAS AND ELECTRIC COMPANY**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q20
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	July 29, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino/Nalini Webster

**QUESTION NCPA-PGE-20**

Please provide a list of all penalties recorded to Account Nos. 560-573, 920-935 during 2024, and explain whether such items have been excluded from the determination of TRR under RY2026.

**ANSWER NCPA-PGE-20**

Penalties are recorded to Below-the-Line (BTL) FERC Account 426 and excluded from the TO21 Formula Rate.

**PACIFIC GAS AND ELECTRIC COMPANY  
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Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q21
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	July 29, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino/Nalini Webster

**QUESTION NCPA-PGE-21**

Please provide a list of all civic or political (including lobbying) costs recorded to Account Nos. 560-573, 920-935 during 2024, and explain whether such items have been excluded from the determination of TRR under RY2026.

**ANSWER NCPA-PGE-21**

Civic and political costs, including lobbying, are recorded to Below-the-Line (BTL) FERC Account 426 and excluded from the TO21 Formula Rate.

**PACIFIC GAS AND ELECTRIC COMPANY  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q22
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	August 1, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka

**QUESTION NCPA-PGE-22**

Please provide a list of all projects cancelled during 2024 for which amounts were recorded in Account No. 107 prior to cancellation of the project.

**ANSWER NCPA-PGE-22**

Please refer to FERC-TO21\_AU\_NCPA-PGE\_01-Q22\_Atch01 for cancelled projects that were previously recorded in FERC Account 107.

PG&E is also providing orders not recorded to FERC Account 107 and instead do not accrue AFUDC and for which all capital expenditures were reversed upon cancellation (i.e., zero balance). These cancelled costs are primarily for orders that are for estimated construction periods less than 30 days, are adjusted for using SAP high-level adjustments, and do not accrue depreciation.

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<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q23
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	August 1, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka

**QUESTION NCPA-PGE-23**

Please provide a list of all amounts written off from Account No. 107 to an expense account during 2024.

**ANSWER NCPA-PGE-23**

Refer to PG&E's response to FERC-TO21\_AU\_NCPA-PGE\_01-Q22. The cancelled orders in 2024 were written off and expensed.

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Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q24
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	August 1, 2025
<b>PG&amp;E Respondent(s):</b>	Nick Medina, George Kataoka

**QUESTION NCPA-PGE-24**

Please provide a list of all projects that were canceled or postponed during 2024.

**ANSWER NCPA-PGE-24**

Please refer to PG&E’s response to FERC-TO21\_AU\_NCPA-PGE\_01-Q22 for transmission projects that were cancelled in 2024.

Please refer to FERC-TO21\_AU\_NCPA-PGE\_01-Q24\_Atch01 for transmission projects that were “postponed” in 2024. PG&E is interpreting “postponed” to be for projects placed On Hold if placed in SAP Deferred Status or if work has been paused for at least 6 months (triggering the Automated AFUDC Stoppage Process). Additionally, refer to this same attachment for transmission orders in SAP deferred status in at least one month within 2024. FERC-TO21\_AU\_NCPA-PGE\_01-Q24\_Atch01 may include non-network transmission projects.

**ATTACHMENTS**

FERC-TO21\_AU\_NCPA-PGE\_01-Q24\_Atch01.xlsx

**PACIFIC GAS AND ELECTRIC COMPANY**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q25
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	[Date]
<b>PG&amp;E Respondent(s):</b>	Mickey Pun

**QUESTION NCPA-PGE-25**

In reference to 20-RevenueCredits, please provide a detailed description of each type of revenue included in the following revenue categories and an explanation of why such revenues should or should not be included as a revenue credit within RY2026:

- a. In 302 - Miscellaneous Service Revenues;
- b. In 303 - NRD Revenue Other;
- c. In 304 - Miscellaneous Service Electric Customer Fund Management – RES;
- d. In 305 - Miscellaneous Service Electric Customer Fund Management Non-RES;
- e. In 306 - Miscellaneous Service Revenues – Reimbursable;
- f. In 502 - Rent from Electric Property;
- g. In 503 - New Revenue Development Rent;
- h. In 504 - New Revenue Development Fee Revenue;
- i. In 505 -New Revenue Development Rent Adjustment;
- j. In 602 - Other Electric Revenues;
- k. In 603 - MCI Rights-of-Way (B);
- l. In 604 - Recreation Facilities Revenue;
- m. In 605 - Timber Sales – Utility;
- n. In 606 - Other Revenue – Affiliate;
- o. In 607 - Revenue Damage Claims Electric;
- p. In 608 - Mobile Home Park Electric;
- q. In 609 - NEBS TCRA;
- r. In 610 - New Revenue Development – Electric Revenue;
- s. In 611 - Unbilled Electric Revenue;
- t. In 612 - Reimbursed Electric Revenue;

- u. In 613 - Reimbursed Electric Revenue Joint Poles;
- v. In 614 - Reimbursed Electric Revenue Customer Care and Billing (CC&B);
- w. In 615 - Other Electric Revenue - Calif Department of Water & Resources (DWR);
- x. In 616 - Reimbursed Electric Revenue – CPUC;
- y. In 617 - Other Utility Operating Income;
- z. In 618 - Other Transmission Revenue – Wheeling;
- aa. In 619 - Other Electric Revenues;
- bb. In 620 - Revenue Assigned – Base; and
- cc. In 621 - FF&U At Risk Electric Revenue.

**ANSWER NCPA-PGE-25**

PG&E objects to this question because some of the information requested is not related to costs that will be recovered through the TO21 Formula Rate. Subject to and without waiving the objection stated above, PG&E provides the following attachment FERC-TO21\_AU\_NCPA-PGE\_01-Q25\_Atch01 for a detailed description each account listed in subparts a through cc.

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**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q26
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	August 5, 2025
<b>PG&amp;E Respondent(s):</b>	Mickey Pun

**QUESTION NCPA-PGE-26**

In reference to 20-RevenueCredits, please provide a list of revenues included in Account 456 – Other Electric Revenues totaling approximately \$67.4 million.

**ANSWER NCPA-PGE-26**

PG&E assumes that the account being referred to is line 619 of 20-RevenueCredits Credits, 4560052 - Other Electric Revenues. This line represents amortization of SBA Transaction booked to account 4560052 and flows through the TO21 Model in Schedule 21-NP and S.

SBA transactions are further described in the table below.

<b>Natural Account</b>	<b>Planning Order</b>	<b>Planning Order Desc</b>	<b>Recorded 2024</b>
4560052	5059910	Amort of SBA Transaction - CPUC	\$ -33,875,000.04
4560052	5059911	Amort of SBA Transaction - FERC	\$ -13,897,458.10
4560052	5059912	Amort of SBA Transaction - Shareholder	\$ -19,580,657.15
<b>Line 619 total-4560052</b>			<b>\$ -67,353,115</b>

**PACIFIC GAS AND ELECTRIC COMPANY**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q27
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	August 5, 2025
<b>PG&amp;E Respondent(s):</b>	Mickey Pun

**QUESTION NCPA-PGE-27**

In reference to 20-RevenueCredits, please provide workpapers and calculations supporting the assignment or allocation of revenue credits between HV and LV.

**ANSWER NCPA-PGE-27**

Please refer to attachment TO21\_AU\_NCPA-PGE\_01-Q27\_Atch01 providing detailed calculations of Revenue Credits between HV & LV for 20-RevenueCredits, lines 602 (4560099 – Other Electric Revenues), 607 (4560022 – Revenue Damage Claims Electric) and 612 (4560001 – Reimbursed Electric Revenue). The allocation of HV and LV for line 612 (4560001 – Reimbursed Electric Revenue) within the attachment, reflects the correct amounts. The TO Model will be updated accordingly during the December posting.

Line 618 (4561000 - Other Transmission Revenue – Wheeling) is entirely high voltage transmission and thus there is no allocation between high and low voltage.

The assignment between HV and LV for 20-RevenueCredits, line 502 (4540010 – Rent from Electric Property) is pulled directly from our SAP system, thus no calculations and not included in the attachment.

**PACIFIC GAS AND ELECTRIC COMPANY  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q28
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	July 29, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka

**QUESTION NCPA-PGE-28**

In reference to tab 3, col 12, within WP\_7-PlantInServices, please explain the variance between \$5,026,032 Functional Area Reclasses and Corrections reported at line 131 and combined \$5,056,287 “Adjustments” reflected on 6-PlantJurisdiction at lines 105-108.

**ANSWER NCPA-PGE-28**

PG&E interprets that “line 131” was incorrectly typed in this question and instead meant to say “line 116” in WP\_7-PlantInService, tab 3.

The subtotal of \$5,056,287 from Schedule 6 (6-PlantJurisdiction) at lines 105-108 reconciles to WP\_7-PlantInService, tab 3, line 116, columns 12 and 13 (\$5,026,034 + \$30,252, respectively). Column 13 is for other adjustments for differences between recorded rate base and how costs were classified in PG&E's FERC Form 1.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q29
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	August 1, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka

**QUESTION NCPA-PGE-29**

Please provide a monthly breakdown of all transmission plant additions included in rate base during calendar year 2024. For each addition, identify the Project Number, the month of addition, and separately report the capital expenditures and associated Allowance for Funds Used During Construction (AFUDC).

**ANSWER NCPA-PGE-29**

Refer to FERC-TO21\_AU\_NCPA-PGE\_01-Q29\_Atch01 for transmission plant additions, capital expenditures, and AFUDC accruals in 2024 from PowerPlan, PG&E’s fixed asset subledger.

Note 1: PG&E provides all recorded electric transmission plant additions in 2024, which are included in both Network Transmission and non-Network Transmission rate base. PG&E does not track plant additions (that is, in comparison to plant balances) by CAISO control status.

Note 2: PG&E provides all recorded capital expenditures in 2024 for all the Planning Orders (i.e., Project Numbers) provided in Atch01 with plant additions in 2024. Capital expenditures include cost of removal spend, which is recorded to Accumulated Depreciation (as a debit) instead of Plant. Also, note that each order can have capital expenditures that get recorded to different asset classes (FERC Plant subaccounts), including transmission, non-transmission, and Common, General, & Intangible accounts based on the respective job estimates and settlement instructions.

Note 3: AFUDC is included in the total recorded capital expenditures provided and also separated in a distinct tab in Atch01.

**PACIFIC GAS AND ELECTRIC COMPANY  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q30
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	August 1, 2025
<b>PG&amp;E Respondent(s):</b>	Nick Medina

**QUESTION NCPA-PGE-30**

Please provide a list of all newly constructed transmission lines placed in service in 2024, by ETL or similar facility identifier.

**ANSWER NCPA-PGE-30**

There were no newly constructed transmission lines placed in service in 2024.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q31
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	August 1, 2025
<b>PG&amp;E Respondent(s):</b>	Lorenzo Thompson

**QUESTION NCPA-PGE-31**

Please provide a list of all newly constructed Generator Interconnections placed in service in 2024, by ETL or similar facility identifier.

**ANSWER NCPA-PGE-31**

Below is a list of newly constructed Generation Interconnections projects placed in service in 2024.

<b>PROJECT NAME</b>	<b>PLANNING ORDER NUMBER</b>	<b>T. DOT</b>
Bear Canyon Energy Storage	5779304, 5779305	T.0003861
West Ford Flat 25 MW Energy Storage	5799519, 5799520, 5548060, 5799521	T.0007849
Northern Orchard	5768558, 5768559, 5768560, 5768561, 5768562, 5768563, 5772227, 5777363	T.0001353
Caballero Storage	5796079, 5796080, 5796081, 5796082, 5796083, 5796084	T.0007181

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q32
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	July 29, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka

**QUESTION NCPA-PGE-32**

Confirm that Generator Step-up facilities that are excluded from transmission rate base are included in the balance at line 103 (Generator Interconnections) within tab 1 of WP\_7-PlantInService.

**ANSWER NCPA-PGE-32**

Confirmed. Yes, generator step-up facilities that are not subject to the CAISO's operational control are included in line 103 in tab 1 of WP\_7-PlantInService. Line 103 is excluded from TO rate base. For more detail, refer to tab 3 of the same workpaper, lines 105 and 106 for asset class ETP35302 (Step-Up Transformers) and ETP35303 (Post 2008 Fossil Generation: Step-Up Transformers), respectively. Columns 8 through 13 from tab 3 are all excluded from TO rate base.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q33
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	August 1, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka/Lorenzo Thompson

**QUESTION NCPA-PGE-33**

In reference to PG&E’s July 2nd response to NCPA Data Request 19 submitted as part of the Transmission Project Review Process, PG&E stated that “PG&E acknowledges that the plant (circuit breakers, transformers) associated with the two projects may have been incorrectly recorded to Electric Transmission asset classes rather than Distribution asset classes.”

Please provide a detailed list of the costs that may have been incorrectly recorded to Electric Transmission asset classes instead of Distribution asset classes. For each cost item, include the project identifier, asset description, accounting date, amount, and the originally assigned asset class.

**ANSWER NCPA-PGE-33**

Currently, PG&E has identified approximately \$43.2 million as of December 31, 2024 recorded plant that is non-CAISO transmission plant for transmission banks 1, 2, and 3, among other assets at PIT Powerhouse No. 1. \$41.8 million of this was originally assigned to asset class ETP35301 for substation equipment and \$1.4 million to ETP35302 for step-up transformers. A portion of this was originally already correctly recorded as non-CAISO transmission using an Unbundled Cost Category (UCC) for electric distribution (i.e., was already excluded from network transmission rate base).

Note, however, that PG&E is still in the process of identifying the final results. Amounts may remain in these current transmission asset classes and instead reclassified based on UCCs to reclassify and exclude them from network transmission rate base. This is in the event these assets are confirmed to remain as non-network transmission assets, i.e., not subject to the CAISO’s operational control.

**PACIFIC GAS AND ELECTRIC COMPANY**  
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**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q34
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	August 1, 2025
<b>PG&amp;E Respondent(s):</b>	Lorenzo Thompson/George Kataoka

**QUESTION NCPA-PGE-34**

Please provide a list of New Facilities, as the term is defined in the TO21 Settlement (FERC Docket No. ER24-96), including the ID (e.g., ETL), description, and cost of each New Facility.

**ANSWER NCPA-PGE-34**

PG&E is interpreting New Facilities as defined in the TO21 Settlement (FERC Docket No. ER24-96) to be new CAISO-controlled transmission lines and substation/switching stations installed or planned to be installed in 2024-2026. Pursuant to Section 5.2.1 of the Settlement, PG&E is excluding new facilities subject to CAISO’s Transmission Planning Process.

There were no new CAISO-controlled transmission lines or substation/switching stations installed from 2024 to present. Please refer to the table below for new CAISO-controlled transmission lines and substation/switching stations estimated to be installed through the end of 2026.

<b>Facility</b>	<b>Description</b>	<b>ID</b>	<b>PO</b>	<b>MAT</b>	<b>Cost</b>	<b>Est. In-Service Date</b>
Ringwood 115 kV SS	Provide transmission service to the IC data center substation from a new PG&E-owned, two bay 115 kilovolt (kV) Gas Insulated Switchgear (GIS) switching station that is connected into the Newark-Milpitas No. 2 115 kV Line.	TBD	5799905	82N	\$30.829M	5/29/26
Garlic 115 kV SS	Provide transmission service to the IC data	TBD	5799024	82N	\$30.767M	10/14/26

Facility	Description	ID	PO	MAT	Cost	Est. In-Service Date
	center substation from a new PG&E-owned, two bay 115kV switching station (expandable to four bays) that will be connected into the Morgan Hill - Llagas 115kV Line.					

**PACIFIC GAS AND ELECTRIC COMPANY  
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FERC Docket Nos. ER26-XX-XXX, et. al.  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q35
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	August 7, 2025
<b>PG&amp;E Respondent(s):</b>	Lorenzo Thompson

**QUESTION NCPA-PGE-35**

Please provide a list of all New GSUs, as the term is defined in the TO21 Settlement (FERC Docket No. ER24-96), including the ID (e.g., ETL or substation ID), description, and cost of each New GSU.

**ANSWER NCPA-PGE-35**

There are no new GSU facilities that are subject to the CAISO's operational control that went into service or are forecasted go into service between 2024 and 2026.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q36
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	August 1, 2025
<b>PG&amp;E Respondent(s):</b>	Lorenzo Thompson

**QUESTION NCPA-PGE-36**

In reference to WP\_9-PlantAdditions, please identify any facilities included in PG&E's forecasted transmission investment for which PG&E has not submitted a request to CAISO to transfer operational control of the facilities to CAISO or for which CAISO has not assumed operational control.

**ANSWER NCPA-PGE-36**

PG&E interprets the question as requesting that PG&E identify completed transmission projects (assets) that PG&E has not submitted to the CAISO to add, modify, or remove from the CAISO transmission register. The following completed projects have not yet been submitted to the CAISO's transmission register.

<b>Planning Order Number</b>	<b>T.Dot</b>	<b>T.Dot Name</b>	<b>Notes</b>
5746744	T.0000597	VIERRA 115 KV REINFORCEMENT	This project is a multi-phased project. The engineering documentation (mapping, drawings, etc.) of the completed portions is being revised to reflect the assets in service. Requests to update the CAISO transmission register will be submitted once the documentation are revised.
5805561	T.0000597	VIERRA 115 KV REINFORCEMENT	See the note above.
5746745	T.0000597	VIERRA 115 KV REINFORCEMENT	See the note above.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q37
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	August 7, 2025
<b>PG&amp;E Respondent(s):</b>	Lorenzo Thompson, George Kataoka

**QUESTION NCPA-PGE-37**

In reference to WP\_9-PlantAdditions, please confirm that project 5803223 Fort Seward: Install 60kV Statcom should be removed from the forecast as it involves the construction of Network Transmission facilities that are not subject to CAISO control.

**ANSWER NCPA-PGE-37**

Yes, PG&E confirms this project will be removed from WP\_9-PlantAdditions and Schedule 9 for Plant Additions.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q38
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	August 1, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION NCPA-PGE-38**

In the table of Administrative and General (A&G) costs included on pp. 6-7 of the “O&M and A&G Report.docx” circulated by PG&E on July 2, 2025, the explanation for line 1 provides:

The wildfire external legal fees incurred in 2023 were removed from the FERC Form 1 Account 923 recorded balance and excluded from the RY2025 TO formula rate because they were already included for recovery from customers in PG&E’s TO20 RY2023 Update filing...

In reference to that explanation, please address the following:

- a. Explain why the 2024 wildfire external legal fees should not be removed from the Rate Year 2026 TO formula consistent with how the 2023 wildfire external legal fees were removed from the Rate Year 2025 TO formula.
- b. Explain whether the external legal fees in the Rate Year 2026 are duplicated by inclusion of the fees in the 2024 True-up and again as a component of the 2026 forecasted revenue requirement.

**ANSWER NCPA-PGE-38**

- a. The removal adjustment for wildfire external legal fees was not made in the TO RY2026 filing because the filing only includes a TO21 RY2026 forecast. The TO20 RY2025 filing included two parts:
  1. TO20 RY2023 true-up to 2023 actuals, with RY 2023 being the final year of the TO20 formula rate term.<sup>1</sup>
  2. TO21 RY2025 forecast, with RY 2025 being the second year of the TO21 formula rate term.<sup>2</sup> The forecast was based on 2023 actuals.

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<sup>1</sup> The TO20 formula rate term is RY 2019 through RY 2023.

<sup>2</sup> The TO21 formula rate term begins with RY 2024.

In the TO RY 2025 filing, PG&E removed from the TO21 RY 2025 forecast wildfire external legal fees to prevent double recovery as these costs were already included in the TO20 RY 2023 true-up. This adjustment should not be made in the TO RY 2026 filing because the TO21 RY 2026 forecast is the only recovery mechanism for the FERC allocated portion of these costs.

- b. Please refer to PG&E's response in part (a) above.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q39
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	August 1, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION NCPA-PGE-39**

In reference to Table A, at p. 5 of the “O&M and A&G Report.docx” circulated by PG&E on July 2, 2025, please address the following:

- a. Provide a summary of work included in 2021 Dixie Fire costs totaling \$28,881,536 including a breakout of legal and non-legal charges.
- b. Provide a summary of work included in 2022 Mosquito Fire totaling \$19,149,129 including a breakout of legal and non-legal charges.

**ANSWER NCPA-PGE-39**

**Subparts a and b (Dixie Fire and Mosquito Fire):**

PG&E objects to this question on the grounds that it calls for information and materials subject to the attorney client privilege. In addition, PG&E objects on the grounds that pursuant to Section 3.7 of the TO21 Settlement, PG&E agreed to begin tracking wildfire costs by event starting Rate Year 2027 annual update. Without waiving and subject to the objection, PG&E provides the following:

The costs associated with the Dixie and Mosquito Fire events are categorized into three primary components:

1. Outside Counsel Costs – These relate to the defense of litigation brought by individuals and other parties arising from the fires.
2. Legal Consultant and Expert Fees – These cover services for analyzing facts related to liability and the damages claimed by plaintiffs.
3. Accrual Adjustments – These are estimates for law firm fees and consultant fees that are reversed when the actual invoice is posted in SAP.

Please see Table below for the breakout of each fire event. Please note, the amounts listed here are gross recorded amounts prior to the electric allocation to FERC Form 1.

**a. Dixie Fire**

\$ whole dollars	2024 Recorded (Gross)
Outside Counsel Costs	24,936,967
Legal Consultant and Expert Fees	19,229,053
Accrual Adjustments	(2,758,800)
<b>Total</b>	<b>41,407,220</b>

**b. Mosquito Fire**

\$ whole dollars	2024 Recorded (Gross)
Outside Counsel Costs	12,699,591
Legal Consultant and Expert Fees	15,080,758
Accrual Adjustments	(326,400)
<b>Total</b>	<b>27,453,949</b>

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q40
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	August 5, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino/Nalini Webster

**QUESTION NCPA-PGE-40**

In reference to the Table B, at pp. 6-7 of the “O&M and A&G Report.docx” circulated by PG&E on July 2, 2025, please address the following:

- a. Explain why expense totaling \$1,339,879 is accrued to Account 925 as “2020 Zogg – Insur Recov” while expense totaling negative (\$1,339,879) was accrued to Account 925 as “2022 Dixie – Insur Recov,” and explain whether these accruals are related.
- b. Explain the nature of the column identified as “RY2026 FERC Form 1 Electric incl in TO FR” and explain why \$7,186,160 and \$13,534,567 is reflected in that column for Grizzly Tap and Other Events, respectfully.
- c. Explain why \$100,000,000 was accrued to Account 925 for “2019 Kincadee.”
- d. Explain why \$325,000,000 was accrued to Account 925 for “2022 Dixie.”
- e. Explain why no accrual to Account 925 was made for 2022 Mosquito in 2024.
- f. Explain the nature of the negative (\$27,305,503) accrued to Account 925 for “Mosquito – Insur Recov,” and explain why this amount is subject to the 77% threshold includible in TO21.
- g. Provide a list of events and associated accruals within Account 925 comprising “Other Events” totaling \$23,763,689.

**ANSWER NCPA-PGE-40**

- a. One insurance policy is shared by the Zogg and Dixie fires. Changes in estimated insurance recovery for one event results in an equal and opposite change to the other event. In 2024, PG&E recorded a decrease to the estimated Zogg fire insurance recovery and a corresponding increase in estimated insurance recovery for the Dixie fire.
- b. PG&E provides responses to the questions in part (b) below:

The column referred to in this question is mislabeled as “RY2026 FERC Form 1 Electric incl in TO FR.” “RY2025 FERC Form 1 Electric incl in TO FR.”

The \$7.2 million is for year 2023 Grizzly Tap Line Repair third party claims recorded to FERC account 925.

The \$13.5 million is for other third-party claims that are not related to wildfire events.

- c. In 2024 PG&E recorded an additional \$100 million for estimated Kincade fire third party claims costs.
- d. In 2024 PG&E recorded an additional \$325 million for estimated Dixie fire third party claims costs.
- e. In 2024 PG&E did not record additional third party claims costs for the Mosquito fire.
- f. The \$27.3 million credit is to record additional estimated insurance recoveries for the Mosquito fire. Pursuant to Section 6.4.1 of the TO21 settlement agreement, PG&E included 77% of the 2024 Settled wildfire costs net of insurance recoveries from commercial policies in the TO21 formula rate. The Settled wildfires are defined in the TO21 Settlement Section 6.1 and include Kincade, Drum, Zogg, Dixie, Fly and Mosquito Fires.
- g. Please refer to the Table below for 2024 Claims Paid by Event Category:

Event Loc. Type Desc	Event Category	Paid
Electric	Damage to PG&E - Non Dig-In	59,566
Electric	Car Pole/Guy/Facility	66,095
Electric	Service Planning	1,693,526
Electric	Electric Contact (Between Humans and Energized Facilities)	44,955
Electric	Electric Dig In to PG&E Underground	13,438
Electric	Fires	1,464,096
Electric	Jobsite Damage to 3rd Party	3,805,979
Electric	Non-SEMS (Road Hazard/No Collision)	272,016
Electric	Motor Vehicle or Road Hazard	1,043,637
Electric	Outage/Electrical Interruption	6,138,670
Electric	Slips Trips Falls	134,126
Electric	Vegetation Management (Tree Trimming or Removal)	657,586
	<b>Subtotal:</b>	<b>15,393,689</b>
Electric	Manual Adjustment - Add Trayer Contract Damages	8,370,000
	<b>Total</b>	<b>23,763,689</b>

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_01-Q41
<b>Request Date:</b>	July 22, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	July 29, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka

**QUESTION NCPA-PGE-41**

Please provide a list of 2024 capitalized costs associated with the Mosquito fire event.

**ANSWER NCPA-PGE-41**

PG&E objects to this information request on the grounds that pursuant to Section 3.7 of the TO21 Settlement filed with FERC, PG&E will begin tracking wildfire costs by event in the Rate Year 2027 Annual Update filing.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_02-Q01
<b>Request Date:</b>	November 3, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	November 25, 2025
<b>PG&amp;E Respondent(s):</b>	Eunice Li

**QUESTION NCPA-PGE-01**

Please provide copies of Tables PGE-003-1 through PGE-003-11 in Excel format with all formulas intact.

**ANSWER NCPA-PGE-01**

Please refer to FERC-TO21\_AU\_NCPA-PGE\_02-Q01\_Atch01 for Tables PGE-003-1 through PGE-003-11 in Excel format with additional tabs supporting the calculation.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_02-Q02
<b>Request Date:</b>	November 3, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	November 25, 2025
<b>PG&amp;E Respondent(s):</b>	Eunice Li

**QUESTION NCPA-PGE-02**

In reference to tables PGE-003-4 and PGE-003-5, please provide a detailed explanation of how PG&E determines the revenue reflected as “Total TRBA Revenue from Retail and Wholesale.”

**ANSWER NCPA-PGE-02**

The calculation is as follows:

PGE-003-4:

Sum of Gross Loads, Loads through the Wholesale HV Tie Points and Loads through the Wholesale LV Tie Points, multiplied by 2025 HV TAC TRBAA rates calculated on table PGE-003-10.

PGE-003-5:

Sum of Gross Loads and Loads through the Wholesale LV Tie Points, multiplied by 2025 LV TAC TRBAA rates calculated on table PGE-003-10.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_02-Q03
<b>Request Date:</b>	November 3, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	November 25, 2025
<b>PG&amp;E Respondent(s):</b>	Eunice Li

**QUESTION NCPA-PGE-03**

In reference to Tables PGE-003-4 and PGE-003-5, please provide a detailed explanation of the invoice amounts under Charge Code 7999 (Invoice Deviation Interest Distribution) and explain the reason for the significant charges observed during the months of February through July.

- a. Does PG&E anticipate that the amounts invoiced under Charge Code 7999 during February through July 2026 will be consistent with those invoiced during February through July 2025? Please explain why or why not.

**ANSWER NCPA-PGE-03**

Charge code 7999 is used by CAISO to assess and apply interest for deviations between initial settlement statements and recalculation settlement statements. The increased amount from February through July was due to the rerun of invoices resulting from the TO18 Settlement.

- a. PG&E anticipates the amounts invoiced under Charge Code 7999 during February through July 2026 will be consistent with those invoiced during February through July 2025. The rerun of invoices for trade period during the TO18 and TO19 will continue through January 2027.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_02-Q04
<b>Request Date:</b>	November 3, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	November 25, 2025
<b>PG&amp;E Respondent(s):</b>	Eunice Li

**QUESTION NCPA-PGE-04**

In reference to table PGE-003-4, please provide a list of “Total TRBA Revenue from Retail and Wholesale” by customer type (e.g., Retail, Wholesale-LV, Wholesale-HV, etc.), by month.

**ANSWER NCPA-PGE-04**

Please refer to FERC-TO21\_AU\_NCPA-PGE\_02-Q01\_Atch01, tab “Retail and CAISO WH Sale Loads”, rows 17 to 20. The Retail is equivalent to PG&E’s gross loss which is to serve the end-use customers.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_02-Q05
<b>Request Date:</b>	November 3, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	November 25, 2025
<b>PG&amp;E Respondent(s):</b>	Eunice Li

**QUESTION NCPA-PGE-05**

In reference to table PGE-003-5, please provide a list of “Total TRBA Revenue from Retail and Wholesale” by customer type (e.g., Retail, Wholesale-LV, Wholesale-HV, etc.), by month.

**ANSWER NCPA-PGE-05**

Please refer to FERC-TO21\_AU\_NCPA-PGE\_02-Q01\_Atch01, tab “Retail and CAISO WH Sale Loads”, rows 23 to 26. The Retail is equivalent to PG&E’s gross loss which is to serve the end-use customers.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_02-Q06
<b>Request Date:</b>	November 3, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	November 25, 2025
<b>PG&amp;E Respondent(s):</b>	Eunice Li

**QUESTION NCPA-PGE-06**

In reference to table PGE-003-4, please describe why Total TRBA Revenue from Retail and Wholesale increased significantly from \$18.175 million in June to \$22.034 million in July.

- a. Please explain why a similar increase was not observed for revenue under Charge Code 384 (High-Voltage Wheeling Revenue) during the same period.

**ANSWER NCPA-PGE-06**

In reference to table PGE-003-4, the total TRBA Revenue from Retail and Wholesale is calculated at the 2025 TAC TRBA rate multiplied by the load used by PG&E as measured in gross load and other wholesale customers as measured in the load for HV Tie Points and LV Tie Points.

Refer to FERC-TO21\_AU\_NCPA-PGE\_02-Q01\_Atch01, tab “Retail and CAISO WH Sale Loads”, the July 2025 load is estimated based on same month in 2024. Based on research from internet, July 2024 was the hottest July on record for California while July 2025 was marked by milder temperatures with fewer heatwaves. With that said, the actual load is likely lower than the estimate used in this filing.

- a. A similar increase was not observed for revenue under Charge Code 384 for July is due to the lag of the actual load data for timely filing purposes. The July 2025 revenue under Charge Code is based on actual per CAISO’s invoice. However, the July 2025 final load report from CAISO was not yet available in time for preparation of the filing. Typically, the final load report is issued 3 months after the trade month.

**PACIFIC GAS AND ELECTRIC COMPANY  
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Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_03-Q01
<b>Request Date:</b>	November 7, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	November 19, 2025
<b>PG&amp;E Respondent(s):</b>	Nalini Webster

**QUESTION NCPA-PGE-01**

In reference to PG&E's response to NCPA-PG&E 1.13, for the below listed purchase orders, please provide responses to the enumerated questions.

- a. PO 5068693 – Oper Suppt Elec Trans Contract CIRT – \$8,542,106.26
  - i. describe the nature and purpose of the work and activities for which the costs were incurred
  - ii. identify the specific function or project supported
  - iii. explain why the associated costs are appropriately recoverable in transmission rates
- b. PO 5059389 – Exponent (Ignition Investigations) – \$3,771,350.84
  - i. describe the nature and purpose of the work and activities for which the costs were incurred
  - ii. identify the specific function or project supported
  - iii. explain why the associated costs are appropriately recoverable in transmission rates
- c. PO 5036049 – Contract Pass Through Order – \$3,610,936.40
  - i. describe the nature and purpose of the work and activities for which the costs were incurred
  - ii. identify the specific function or project supported
  - iii. explain why the associated costs are appropriately recoverable in transmission rates
- d. PO 5064591 – Wildfire Risk Headcount (TO) – \$1,770,502.88
  - i. describe the nature and purpose of the work and activities for which the costs were incurred
  - ii. identify the specific function or project supported
  - iii. explain why the associated costs are appropriately recoverable in transmission rates
- e. PO 5050530 – QA Sppt & Assurance – Type B PCC Flow – \$1,120,726.49

- i. describe the nature and purpose of the work and activities for which the costs were incurred
  - ii. identify the specific function or project supported
  - iii. explain why the associated costs are appropriately recoverable in transmission rates
- f. PO 5064720 – Exponent 2023 Transmission Tag Support – \$626,820.00
- i. describe the nature and purpose of the work and activities for which the costs were incurred
  - ii. identify the specific function or project supported
  - iii. explain why the associated costs are appropriately recoverable in transmission rates
- g. PO 5059389 (Dummy Trans Labor) – Exponent (Ignition Investigations) – \$549,987.82
- i. describe the nature and purpose of the work and activities for which the costs were incurred
  - ii. identify the specific function or project supported
  - iii. explain why the associated costs are appropriately recoverable in transmission rates

**ANSWER NCPA-PGE-01**

PG&E objects to this request as burdensome. Subject to and without waiving this objection, PG&E will provide additional supplemental responses to subparts with information as it becomes available.

- a.
- i. PO 5068693: The nature and purpose of the work and activities for which the costs were incurred are for performing data quality management and technical resources for the inspections program and notifications forms.
  - ii. The specific function or project supported are ground and aerial inspection functions and associated notification from those inspections.
  - iii. The associated costs are appropriately recoverable in transmission rates because the specific work scopes for transmission inspections function is required by General Orders (GO) 95 and 165.
- b.
- i. PO 5059389: The nature and purpose of the work and activities for which the costs were incurred are for performing inspections, providing asset failure analysis support, and incident investigation reports.
  - ii. The specific function or project supported are electric functional assets.
  - iii. The associated costs are appropriately recoverable in transmission rates because the specific work scopes for transmission function is required by General Order (GO) 95 and 165.

- c.
  - i. PO 5036049: The nature and purpose of the work and activities for which the costs were incurred are for performing overhead transmission line design and engineering for reconductor project and civil-structural staff support
  - ii. The specific function or project supported are electric functional assets.
  - iii. The associated costs are appropriately recoverable in transmission rates because the specific work scopes for transmission function is required by General Order (GO) 95 and 165.
- d.
  - i. PO 5064591: The nature and purpose of the work and activities for which the costs were incurred are for internal provider cost center (PCC) costs for overheads allocated for contract, consultants and staff augmentation.
  - ii. The specific function or project supported are electric functional assets.
  - iii. The associated costs are appropriately recoverable in transmission rates because the specific work scopes for transmission function is required by General Orders (GO) 95 and 165.
- e.
  - i. PO 5050530: The nature and purpose of the work and activities for which the costs were incurred are for internal provider cost center (PCC) costs for overheads allocated for contract, consultants and staff augmentation and for quality assurance support.
  - ii. The specific function or project supported are electric functional assets.
  - iii. The associated costs are appropriately recoverable in transmission rates because the specific work scopes for transmission function is required by General Orders (GO) 95 and 165.
- f.
  - i. PO 5064720: The nature and purpose of the work and activities for which the costs were incurred are for working on transmission line tag work planning and support work and technical services for wildfire plan memorandum and fire risk memorandum accounts performed by vendor Exponent.
  - ii. The specific function or project supported are electric functional assets.
  - iii. The associated costs are appropriately recoverable in transmission rates because the specific work scopes for transmission function is required by General Orders (GO) 95 and 165.
- g.
  - i. PO 5059389: The nature and purpose of the work and activities for which the costs were incurred are for engineering support and wildfire ignition investigations costs by a vendor.
  - ii. The specific function or project supported are electric functional assets.

- iii. The associated costs are appropriately recoverable in transmission rates because the specific work scopes for transmission function is required by General Orders (GO) 95 and 165.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_03-Q02
<b>Request Date:</b>	November 7, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	November 25, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION NCPA-PGE-02**

In reference to PG&E's response to NCPA-PG&E 1.15, for each of the following purchase orders, please provide responses to the enumerated questions.

- a. PO 5032774 – EUS – Gas System Operations – \$43,844.85
  - i. describe the nature and purpose of the work or activity performed
  - ii. identify the responsible business unit
  - iii. explain why the costs should be classified to transmission
- b. PO 5041604 – EUS – Gas T&D Construction (Contracts) – \$946.00
  - i. describe the nature and purpose of the work or activity performed
  - ii. identify the responsible business unit
  - iii. explain why the costs should be classified to transmission
- c. PO 5032776 – EUS – Gas T&D Operations – \$890.54
  - i. describe the nature and purpose of the work or activity performed
  - ii. identify the responsible business unit
  - iii. explain why the costs should be classified to transmission
- d. PO 5041769 – Gas Delivery Field Instructors – \$527,682.77
  - i. describe the nature and purpose of the work or activity performed
  - ii. identify the responsible business unit
  - iii. explain why the costs should be classified to transmission
- e. PO 5033643 – PCC-14863 – President Gas – \$1,144,963.47
  - i. describe the nature and purpose of the work or activity performed
  - ii. identify the responsible business unit
  - iii. explain why the costs should be classified to transmission

## ANSWER NCPA-PGE-02

- a. PO 5032774 – EUS – Gas System Operations – \$43,844.85
  - i. End User Services (EUS) is a part of IT Service Management and Client Support. IT teams provide direct support to PG&E Functional Areas and internal clients in a number of ways. For example, IT operates a help desk for PG&E clients to report system issues, submit service requests, and receive remote technical support. System specialist teams work directly with business users to understand and address their specific needs, which can include activities like running data extracts and reports, making minor system or workflow changes, or helping to resolve business process challenges. IT teams also support worker onboarding and offboarding procedures by provisioning devices and system access for new users, reclaiming and reassigning devices as users leave the Company, and setting up user workstations at PG&E offices as needed.
  - ii. PG&E understands this question to ask about budget ownership. The budget owner is IT Organization.
  - iii. EUS is a common A&G cost that provides IT support to all functional areas, which includes ET.
- b. PO 5041604 – EUS – Gas T&D Construction (Contracts) – \$946.00
  - i. Please refer to PG&E’s response to part (a), subpart i, above.
  - ii. Please refer to PG&E’s response to part (a), subpart ii, above.
  - iii. Please refer to PG&E’s response to part (a), subpart iii, above.
- c. PO 5032776 – EUS – Gas T&D Operations – \$890.54
  - i. Please refer to PG&E’s response to part (a), subpart i, above.
  - ii. Please refer to PG&E’s response to part (a), subpart ii, above.
  - iii. Please refer to PG&E’s response to part (a), subpart iii, above.
- d. PO 5041769 – Gas Delivery Field Instructors – \$527,682.77
  - i. The costs associated with PO 5041769 - Gas Delivery Field Instructors PO relate to hands-on technical training—such as welding and gas control—for all Gas functional areas, including GPOM (Gas Pipeline Operations and Maintenance), Field Services, Welding, and Equipment.
  - ii. PG&E understands this question to ask about budget ownership. The budget owner is the PG&E Academy Department, which operates within the EH&S (Enterprise Health & Safety) organization.
  - iii. PO 5041769 Gas Delivery Field Instructor costs pertain to gas distribution and gas transmission. PG&E made manual adjustments in its WP\_19-AandG to remove from FERC accounts 920, 921 and 923 all costs associated with this PO.
- e. PO 5033643 – PCC-14863 – President Gas – \$1,144,963.47
  - i. The PO 5033643 name of PCC-14863 – President Gas – was incorrect and in 2025 renamed to PCC-14863-COO Immediate Office. This PO tracks the supporting staff related labor and other costs of the Executive Vice President (EVP) Operations & Chief Operating Officer (COO) who oversees both electric and gas operations. The \$1.1 million in 2024 costs consists primarily of EVP

operations staffing labor and other expenses, such as training, recruiting, event planning travel, lodging and supplies.

- ii. PG&E understands this question to ask about budget ownership. The budget owner is the COO Immediate Office.
- iii. The costs are correct for A&G because they are incurred in support of electric and gas operations and are not specific to a functional area.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_03-Q03
<b>Request Date:</b>	November 7, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	November 19, 2025
<b>PG&amp;E Respondent(s):</b>	Nick Medina, George Kataoka

**QUESTION NCPA-PGE-03**

In reference to PG&E responses to NCPA-PG&E 1.22– 1.23 and NCPA-PGE 1.22, Attachment 1, please address the following:

- a. Identify the costs associated with Non-CAISO projects.
- b. Explain whether PG&E has removed the cost of Non-CAISO project write-offs from the RY2026 rate.
- c. Provide a summary of the expenses associated with the write-offs identified in NCPA-PG&E 1.22, Attachment 01.

**ANSWER NCPA-PGE-03**

- a. In regards to NCPA-PGE 1.22, Attachment 1, there are no costs associated with Non-CAISO projects in the “Cancelled\_in CWIP” tab. For the “Cancelled\_not in CWIP” tab, the following costs are associated with Non-CAISO projects:

			-
31653105	*CANC*EI CHVRON PIPLIN KTTLEMAN 0/1*CANC	\$(2,609)	Non-CAISO
31451273	*CANC*T3 DONNELLS-MI-WUK 05/002 *CANC	\$447	Non-CAISO
35526328	*CANC*2 PIT #5-ROUND MTN #1 GO95 CL*CANC	\$(1,355)	Non-CAISO
35524814	*CANC*T2 PIT #5-ROUND MTN #1 6/072 *CANC	\$(1,277)	Non-CAISO
35492331	*CANC*T0 DI STOCKTON-NEWARK 59/20 R*CANC	\$(3,259)	Non-CAISO

Work			-
31674175	*CANC*DI STANISLAUS-NWRK #1 RPL INS*CANC	\$(9,449)	Non-CAISO
74048347	*CANC* STOREY SUB, NEW 230KV CIRCUIT BRE	\$(1,533)	Non-CAISO

- b. Yes, PG&E has excluded both the Non-CAISO projects costs and write-offs from Network Transmission rate base. In general, neither Non-CAISO project costs nor Non-CAISO write-offs are included in Network Transmission rate base.
- c. The write-offs are from projects primarily from Major Work Categories 61 (ET Substation Capacity), 71 (ET Replace Line ROW Access), 67 (ET Automation/SCADA), and 94 (ET Reliability General). The capital expenditures written off were for various types of costs, including labor, materials, contracts, overheads, employee expenses, and permits and fees.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_03-Q04
<b>Request Date:</b>	November 7, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	November 19, 2025
<b>PG&amp;E Respondent(s):</b>	Nick Medina, George Kataoka

**QUESTION NCPA-PGE-04**

In reference to PG&E's response to NCPA-PG&E 1.31, for each new Generator Interconnection, please:

- a. Describe the purpose and use of the facility.
- b. Provide cost details by FERC account.
- c. Identify where in the formula rate template the costs are reflected.
- d. Explain whether the costs are excluded from TO rates and, if so, identify the mechanism used for exclusion.
- e. For each facility included in TO rates, explain the basis for classifying it as integrated network transmission, including:
  - i. Whether the facility is looped or radial;
  - ii. Whether energy flows in both directions;
  - iii. Whether the facility enhances grid capability or reliability; and
  - iv. Whether an outage on the facility would impact the transmission system.

**ANSWER NCPA-PGE-04**

Please refer to FERC-TO21\_AU\_NCPA-PGE\_03-Q04-Atch01CONF. Note that these projects include assets that are subject to and other assets that are not subject to the CAISO's operational control. The work completed for these planning orders includes network upgrades, gen-ties, and other assets.

**ATTACHMENTS**

FERC-TO21\_AU\_NCPA-PGE\_03-Q04-Atch01CONF.xlsx

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-03
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_03-Q05
<b>Request Date:</b>	November 7, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	November 19, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka

**QUESTION NCPA-PGE-05**

In reference to PG&E’s response to NCPA-PG&E 1.33, please provide a list of all assets recorded as non-CAISO plant totaling approximately \$43.2 million as of December 31, 2024, by FERC account, facility ID (e.g., ETL or substation name), and location.

**ANSWER NCPA-PGE-05**

Please refer to the table below. Note that \$41.4 million was identified as incorrectly recorded as Network Transmission and accordingly has been corrected as non-Network Transmission for the TO21-RY2026 December Annual Update. The remaining \$1.8 million was identified as correctly recorded to non-Network Transmission and thus, no corrections are required.

<b>Facility</b>	<b>Location</b>	<b>Asset Class</b>	<b>Recorded Plant (12/31/2024) (in millions \$)</b>
<b>PIT PH#1</b>	Bank 1	ETP35301	\$23.5
<b>PIT PH#1</b>	Bank 2	ETP35301	\$12.4
<b>PIT PH#1</b>	Bank 3	ETP35301	\$5.1
<b>PIT PH#1</b>	Circuit Breakers, Step-Up Transformers, and other assets	ETP35301, ETP35302	\$2.4
		Total:	\$43.2

Note: Asset Classes ETP35301 and ETP35302 are for Station Equipment and Step-Up Transformers, respectively.

**PACIFIC GAS AND ELECTRIC COMPANY  
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FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	NCPA-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_NCPA-PGE_02-Q06_CONF
<b>Request Date:</b>	November 7, 2025
<b>Requesting Party:</b>	Northern California Power Agency
<b>Response Date:</b>	November 19, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION NCPA-PGE-06**

In reference to PG&E's response to NCPA-PG&E 40(g), please address the following:

- a. Provide a detailed explanation of the Event Category "Outage/Electrical Interruption" totaling \$6,138,670, including the nature of the costs and the rationale for recovery in wholesale transmission rates.
- b. Provide a detailed explanation of "Manual Adjustment – Add Trayer Contract Damages" totaling \$8,370,000, including the nature of the adjustment and the rationale for recovery in wholesale transmission rates.

**ANSWER NCPA-PGE-06**

Per Section 4.5.5 of PG&E's TO21 Protocols, this Information Request includes Privileged Materials and is therefore not being posted on PG&E's website.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_01-Q01
<b>Request Date:</b>	August 20, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	August 29, 2025
<b>PG&amp;E Respondent(s):</b>	Moshreq Sobhy

**QUESTION SIXCITIES-PGE-01**

Please provide a list of any accounting or financial reporting errors in PG&E’s TO-21 RY2026 Annual Update (“Draft Update” or “Formula Rate”) or its 2024 FERC Form No. 1, without regard to financial reporting materiality thresholds, affecting inputs to the Draft Update that are (i) identified by PG&E; or (ii) identified by a party other than PG&E where PG&E agrees that the identified item is an error. Please provide this information on a continuing basis. For each error, please:

- a. State the nature of the error;
- b. Identify the inputs PG&E proposes to change to correct the error;
- c. Indicate the corrected values for the inputs identified in (b) above; and
- d. Quantify the revenue requirement impact of correcting the error.

**ANSWER SIXCITIES-PGE-01**

Please refer to Paragraph III-Parts F-2 and 3, and Paragraph III – Part H in the Draft Annual Update Summary, for a list of errors known to PG&E at the time of posting the draft pursuant to Section 4.3.8(1) of the Protocols.

Pursuant to Sections 4.1 and 4.6 of the Protocols, PG&E will provide a revised draft of the Annual Update on November 3 including any additional errors or revisions identified since the initial draft. In addition, PG&E will schedule a supplemental Technical Conference between November 4 and 7 to review the revised draft with the stakeholders.

**Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_01-Q02
<b>Request Date:</b>	August 20, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	August 29, 2025
<b>PG&amp;E Respondent(s):</b>	Moshreq Sobhy

**QUESTION SIXCITIES-PGE-02**

Please identify all penalties and fines incurred during 2024 that PG&E determined were not imposed by a regulatory body and are included in the TRR through the Draft Update and are not already listed in response to NCPA-PG&E 1.20. For each identified penalty or fine, please:

- a. Provide a detailed explanation of the penalty or fine;
- b. Identify the FERC account used to record the penalty or fine; and
- c. State the amount recorded for each penalty or fine in 2024.

**ANSWER SIXCITIES-PGE-02**

In the November 3<sup>rd</sup> revised draft Annual Update, PG&E will identify any additional adjustments due to penalties and fines incurred in 2024, which were not excluded from the June 15 draft.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_01-Q03
<b>Request Date:</b>	August 20, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	August 29, 2025
<b>PG&amp;E Respondent(s):</b>	Jason Hong/Ivana Tamburrino

**QUESTION SIXCITIES-PGE-03**

Refer to Section III.E.1 of the document titled Summary of Draft Rate Year 2026 Annual Update and dated June 16, 2025 at (pages 4-7) regarding allocation of PG&E Corporation (“Corporation”) and PG&E Corporation Support Services II (“PSP2”) costs to PG&E.

- a. Provide the total amount of costs allocated to PG&E from Corporation and PSP2.
- b. Provide a summary of costs allocated to PG&E from Corporation and PSP2 by FERC account recorded on PG&E’s FERC Form No. 1.
- c. Provide the total amount of costs directly assigned to PG&E from Corporation and PSP2.
- d. Provide a summary of costs directly assigned to PG&E from Corporation and PSP2 by FERC account recorded on PG&E’s FERC Form No. 1.
- e. Provide a detailed explanation supporting how PG&E reviews the costs directly assigned or allocated from Corporation and PSP2 to determine proper accounting under the FERC Uniform System of Accounts.
- f. Please explain whether Corporation or PSP2 incurs any lobbying costs, fines, penalties, or other costs identified in Accounts 426.1 – 426.5 and how those are allocated or directly assigned to PG&E.

**ANSWER SIXCITIES-PGE-03**

- a. Most Corporation costs, which include PSP2, are incurred on behalf of the Utility and allocated to the Utility in FERC account 923 using a standard process that in general allocates 99% to the Utility and 1% remains with the Corporation. In 2024, the Corporation, including PSP2, allocated on a Total Company basis the following amounts to the Utility in FERC account 923:

	<b>Total Co 2024 Costs</b>
Corporation, incl PSP2	
DC Rent	95,856
Other Costs	33,516,307
	<b>33,612,163</b>

The \$33,516,307 shown in the Table above is included on the FERC Form 1, page 429, line 4, and is combined with \$32,422,868 in FERC account 426 costs:

FERC Acct	Total Co 2024 Costs	
923	33,516,307	
426	112,402,157	
Less:		
426 - LTIP	(79,979,289)	
426 excl LTIP	32,422,868	
Sum	65,939,175	FF1, Page 429, line 4

FERC account 426 is excluded from the TO21 formula rate.

On a FERC Form 1 Electric basis, the Corporation Allocation to the Utility in FERC account 923 was as follows:

Corporation, incl PSP2	FF1-Elec 2024 Costs
DC Rent	66,859
Other Costs	23,377,624
	23,444,484

Note, of the above \$23,444,484 FERC Form 1 amount, PG&E included in the TO21 RY2026 formula rate a recorded adjusted amount of \$12,418,708.

- b. Please refer to FERC-TO21\_AU\_SixCities-PGE\_01-Q03\_Atch01, Tab 2024 Elec, for a summary of \$23,444,484 (Excel Cell D45) Corporation costs, including PSP2, that were allocated on a FERC Form 1 basis to the Utility in FERC account 923. On a recorded adjusted basis, \$12,418,708 (Excel Cell K45) was included in the TO21 formula rate.
- c. In 2024, no costs were directly charged from the Corporation, including PSP2, to the Utility in FERC account 923.
- d. Please refer to PG&E's response to part (c) above.
- e. New orders are reviewed for proper accounting setup prior to creation. Each functional area is responsible for the ongoing review of costs charged to Corporation and PSP2 orders within their area. Corporate accounting also performs a high level review of the costs for reasonableness when performing the monthly intercompany billing.
- f. The Corporation and PSP2 costs for lobbying, fines and penalties are recorded to Below-the-Line (BTL) FERC account 426 and excluded from the TO21 formula rate.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Wholesale Distribution Tariff (WDT4)**  
**FERC Docket Nos. ER25-209, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_01-Q04
<b>Request Date:</b>	August 20, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	August 29, 2025
<b>PG&amp;E Respondent(s):</b>	Amara Hayashida

**QUESTION SIXCITIES-PGE-04**

Refer to Section III.F.3.i of the document titled Summary of Draft Rate Year 2026 Annual Update and dated June 16, 2025 (pages 8-9). In relation to the expected protective method change:

- a. Please provide a description of the book to tax differences that were used to determine deferred tax balances in the 2024 FERC Form No. 1.
- b. Provide the deferred tax account and balance used to record Right-of-Way Expansion Program costs.
- c. When is PG&E expected to file for the protective method change?
- d. Please explain whether PG&E could be permitted under the IRS rules to make its protective method change retroactive to 2019 and whether it intends to do so.
- e. Please explain whether PG&E will be refiling its taxes to the IRS for 2019 to 2023.

**ANSWER SIXCITIES-PGE-04**

- a. The book-to-tax differences impacted by the Electric Transmission (ET) Right-of-Way (ROW) protective method change were the book-to-tax Depreciation, Construction Work-in-Process (CWIP) and Allowance for Funds Used During Construction (AFUDC) timing differences. Before FERC issued its Order on Rate Year 2022 Informational Filing<sup>1</sup>, both book and tax capitalized and depreciated the ET ROW costs under its own respective rules for financial and tax purposes. This book/tax difference, prior to the FERC Order, created deferred taxes that was recorded to Account 282 on FERC Form 1.
- b. The FERC Order and protective tax method change results in a cumulative removal of approximately \$7,547,749 of deferred tax liabilities recorded to “Account 282 – Accumulated deferred income taxes – other property”, the account used for plant related deferred taxes, in 2024. The Account 282 balance is reduced because after the FERC Order

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<sup>1</sup> FERC Order (189 FERC ¶ 61,021) was issued on October 8, 2024 in Docket ER19-13-000 and is available at this link: [eLibrary | File List](#)

and the protective tax method change, both book and tax expense ET ROW costs, which eliminates the book/tax differences for these costs and accordingly eliminates deferred taxes.

- c. PG&E expects to file this protective method change with its 2024 corporate income tax return, which is due no later than October 15, 2025.
- d. When a taxpayer files a method change, they must recognize a Section 481<sup>2</sup> adjustment on the tax return for the tax year in which the method change is made. The Section 481 is a cumulative adjustment amount that captures the incremental difference/impact between the “old” method and the “new” method for all prior years. Therefore, effects related to prior tax years ET ROW are captured in the Section 481 adjustment on PG&E’s 2024 tax return. Furthermore, it should be noted that PG&E made manual adjustments to prior year true-up models to reflect this method change already for rates. Please see Attachment 1 which calculates the Account 282 rate base adjustments that were incorporated into the various true-up models, e.g. Attachment C through G from the June 15<sup>th</sup> draft filing for Rate Year 2026.
- e. No, amended income tax returns are not required related to this tax method change. As discussed in subpart (d), the Section 481 adjustment captures prior year tax impacts.

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<sup>2</sup> Internal Revenue Code Section 481, and related guidance thereunder.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_01-Q05
<b>Request Date:</b>	August 20, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	September 12, 2025
<b>PG&amp;E Respondent(s):</b>	Eunice Li, Ryan Stanley and Mia Gilbert

**QUESTION SIXCITIES-PGE-05**

Refer to 2024 FERC Form No. 1, Note 2, Summary of Significant Account Policies. For the U.S. DOE’s Civil Nuclear Credit Program, please:

- a. Provide the 2024 accounting entries recorded as “a deduction to Operating and maintenance expense, for income related to government grants for incurred eligible costs to support the extension of [Diablo Canyon Power Plant].”
- b. Identify all FERC accounts historically used to record the extension of Diablo Canyon Power Plant.

**ANSWER SIXCITIES-PGE-05**

- a. Please see Attachment FERC-TO21\_AU\_SixCities-PGE\_01-Q05\_Atch01.xlsx for the accounting entries recorded as “a deduction to Operating and maintenance expense, for income related to government grants for incurred eligible costs to support the extension of [Diablo Canyon Power Plant].” Please see the Tab “Summary Pivots”, Table 1. Table 1 illustrates the incurred expense is offset by governmental assistance, netting to below \$1 in aggregate. In addition, it identifies the governmental assistance offsets were recorded into two FERC accounts (see more in part b below).
- b. Please refer to the FERC-TO21\_AU\_SixCities-PGE\_01-Q05\_Atch01.xlsx, Tab “Summary Pivots”, Table 1 as it presents the FERC accounts that have been used to record the expenses and offsetting government assistance relate to the extension of DCP. As noted in part a above, governmental assistance offsets were primarily recorded two FERC accounts (518, Nuclear fuel expense; and 524, Miscellaneous nuclear power expense). The amounts recorded to FERC Account 524 was intended to offset expenses recorded to O&M expense as well as A&G expense at the individual FERC Account level.

As shown in Table 1, expense was recorded to ten separate FERC accounts. Of these accounts, only FERC accounts 408.1, 456 and 926 are part of the formula rate (i.e., Schedule 1-BaseTRR, 20-RevenueCredits and 19-AandG). Specifically, PG&E has excluded the net activity for FERC account 456 from the Formula Rate, Schedule 20-RevenueCredits. For FERC account 408.1 and 926, PG&E is planning to remove the

relevant amount from the recorded balance in the final submission of TO21 RY2026 Annual Update.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_01-Q06
<b>Request Date:</b>	August 20, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	August 29, 2025
<b>PG&amp;E Respondent(s):</b>	Amara Hayashida

**QUESTION SIXCITIES-PGE-06**

Referring to 2024 FERC Form No. 1, Note 9. Tax Audits, please provide the FERC accounting entries used to record the \$70 million decreased income tax benefit related to the disallowance of San Bruno related safety spend.

**ANSWER SIXCITIES-PGE-06**

Please see below for the journal entries related to the above referenced item, which is snipped from FERC-TO21\_AU\_SixCities-PGE\_01-Q06\_Atch01.

<b>To record tax impact from the issuance of San Bruno Technical Advice Memorandum (TAM)</b>					
In Whole Dollars (\$) and debit / (credit) format					
JE#				JE#	Explanations of Journal Entries (JE)
		Debit (DR)	Credit (CR)		
1.	DR Def'd Tax expense (410.1)	48,343,638		1	To record the reduction of Federal DTA-NOL related to the 230M San Bruno bill credit deduction disallowance
	CR Def'd Tax Asset (190)		48,343,638		
2.	DR St Inc Tax (409.1)	19,311,476		2	To record additional CA income tax and underpay penalty ( \$16,440,340+\$2,871,136=\$19,311,476)
	CR Other Accounts Receivable (143)		19,311,476		
	DR Def'd Tax Asset (190)	3,452,471			To record CCFT related to CA income tax
	CR Def'd Tax expense (411.1)		3,452,471		
3.	DR Oth Int Exp FIN48 (431.0)	8,256,033		3	To record interest expense associated with CA underpaid income tax along with tax benefit of interest deduction
	CR Other Accounts Receivable (143)		5,945,697		
	CR Tax on Int-FIN48 (409.2)		2,310,335		
Total		79,363,618	79,363,618		
<b>Total Tax Expense/(Benefit)</b>		<b>70,148,340</b>			
Entry 1	DR Def'd Tax expense (410.1)	48,343,638			
Entry 2	DR St Inc Tax (409.1)	19,311,476			
Entry 2	CR Def'd Tax expense (411.1)	(3,452,471)			
Entry 3	DR Oth Int Exp FIN48 (431.0)	8,256,033			
Entry 3	CR Tax on Int-FIN48 (409.2)	(2,310,335)			
		<b>70,148,340</b>			

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_01-Q07
<b>Request Date:</b>	August 20, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	August 29, 2025
<b>PG&amp;E Respondent(s):</b>	Pauline Lui/Ivana Tamburrino

**QUESTION SIXCITIES-PGE-07**

Regarding PG&E’s 2024 wildfire insurance recoveries:

- a. Please provide a detailed explanation for all 2024 wildfire-related accruals for insurance recoveries.
- b. Please explain how all 2024 wildfire-related accruals for insurance recoveries are treated in the annual update.
- c. For each 2024 wildfire insurance recovery, please provide the source of insurance coverage.

**ANSWER SIXCITIES-PGE-07**

- a. Please refer to the Table below for 2024 accrued wildfire insurance recoveries:

<b>Estimated Wildfire Insurance Recoveries</b>	<b>Year 2024 Accrual</b>	<b>Included in the RY2026 Formula Rate?</b>	<b>Notes</b>
Zogg	1,339,879	No - Manually removed from FERC account 925 recorded amounts as an accrual to cash adjustment and excluded from the WDT4 formula rate.	Reduction in estimated Zogg fire insurance recoveries provided additional insurance limits available for the Dixie fire. This resulted in recording additional insurance recoveries for the Dixie fire.
Dixie	(1,339,879)		
Mosquito	(27,305,503)		Estimated insurance recoveries for the Mosquito fire.

- b. Please refer to PG&E’s response to part (a) above.
- c. The fire events shown in PG&E’s response to part (a) above are covered by commercial wildfire liability policies.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_01-Q08
<b>Request Date:</b>	August 20, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	August 29, 2025
<b>PG&amp;E Respondent(s):</b>	Dawna Lewski

**QUESTION SIXCITIES-PGE-08**

Regarding PG&E’s accounting for prepayments and the use of Account No. 165, please identify any changes to PG&E’s accounting or financial reporting practices during 2024 for prepayments or charges historically reported in Account No. 165.

**ANSWER SIXCITIES-PGE-08**

For 2024, no changes have been made to PG&E’s accounting or financial reporting practices for prepayments. However, PG&E has changed the presentation of certain prepayments such that they are now grouped in the “Direct Assignments” category (and thereby removed from the Adjusted Total Prepayments on lines 200-212 at Column 5 in Model tab 13-WorkCap). Effective September 2024, prepayments related to Nuclear Property Insurance and Nuclear Liability Insurance are now in the “Direct Assignments” category (previously these payments were under the Property Insurance and Liability Insurance categories, respectfully). Effective November 2024, prepayments related to Nuclear Excise Tax are now in the “Direct Assignments” category (previously these payments were under the Misc. category).

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_01-Q09
<b>Request Date:</b>	August 20, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	September 3, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka, Divya Raman, Scott Toback

**QUESTION SIXCITIES-PGE-09**

Regarding PG&E's efforts to engage in transactions with Citizens Energy to sell or lease portions of PG&E's transmission system, please:

- a. Identify the amount and nature of costs incurred during 2024, and
- b. Discuss the accounting treatments for each group of identified costs.

**ANSWER SIXCITIES-PGE-09**

PG&E is uncertain what this question specifically is referring to when it requests information regarding transactions and costs. PG&E answers in the context of various interpretations below.

Regarding potential administrative and legal costs for PG&E to engage in the lease transaction, PG&E does not separately track these costs and as such specific cost information is not available.

Regarding forecasted capital costs by project, PG&E excludes any estimated portion that may be included in the Citizens Energy lease from Schedule 9-PlantAdditions and WP\_9-PlantAdditions. These costs are excluded from TO21 rates.

Regarding any recorded amounts in 2024 that may be included in the Citizens Energy lease, PG&E has manually removed the Plant, Accumulated Depreciation, and Depreciation Expense amounts from Schedules 6, 7, 10, and 11 and workpapers 7, 10, and 11. PG&E will include these adjustments in the December Annual Update version and provide detailed notes in the referenced workpapers. This will reduce TO21 rate base and depreciation expense.

Upon CPUC decision on the Citizens Energy lease application, PG&E will record accounting transactions accordingly.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_01-Q10
<b>Request Date:</b>	August 20, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	August 29, 2025
<b>PG&amp;E Respondent(s):</b>	Amara Hayashida

**QUESTION SIXCITIES-PGE-10**

Regarding WP\_14\_ADIT\_TO21\_RY2026, Tab 3, please: Amara Hayashida

- a. Provide detailed workpapers supporting the calculation of Adjusted Federal Taxable Income on Lines 119-123; and
- b. Provide a detailed discussion of the one-time Tax Net Operating Loss Adjustment discussed in Note 6 and its calculation.

**ANSWER SIXCITIES-PGE-10**

- a. For Line 119 – 121 (2020-2022), please see subpart (b) discussion below, which is supported by Attachment 1 (RY 2025 workpaper) and 2 (PowerTax reports).

For Line 122 (2023), please see FERC-TO21\_AU\_SixCities-PGE\_01-Q10\_Atch03 (PowerTax reports), which is also discussed in subpart (b) below.

For Line 123 (2024), the \$2,057,032 is the estimated 2024 Utility taxable income, adjusted to remove shareholder activity. The \$2,057,032 is based on all Utility items, not just tax depreciation (from the PowerTax reports) and as mentioned removes shareholder activity (i.e. Fire Victim trust activity). PG&E objects to providing analysis and drafts of tax return information as privileged under the attorney work product doctrine and attorney-client privilege. The tax return is not due until October 2025.

A regulatory net operating loss (NOL) is included in this rate base to comply with the Internal Revenue Code tax Normalization rules, as described in Internal Revenue Service Private Letter Ruling (PLR) 201438003. Under PLR 201438003, the lesser of the Utility tax depreciation or Utility taxable income/(loss) is factored into the cumulative Account 190 NOL for ratemaking purposes.



Therefore, the \$568,031 is the correct starting NOL (from RY 2025) for the Rate Year 2026 filing.

For RY 2026 WP\_14-ADIT, Tab 3, since revising historical 2019 – 2023 Line 119 – 122 Adjusted Federal Taxable Income inputs that were used to support prior annual rate models could produce confusion (because they no longer tie to prior year models used to set rates), PG&E chose to make a one-time adjustment to 2023 to achieve the correct the cumulative NOL amount of \$568,031 (in thousands) for 2023, which is meant to be captured in Note 6.

Therefore, Note 6 is describing the adjustment made to the 2023 cumulative NOL balance so that the cumulative starting point for RY 2026 ties to the RY 2025 corrected 2023 ending cumulative NOL, without changing the 2019 – 2022 historical inputs.

After the “Note 6” adjustment, the cumulative NOL for 2023 was \$568,031, as the starting point for Rate Year 2026 and which ties to the Rate Year 2025 model.

Line No.	Description	Amount (in thousands)	Notes
1	WP_14_ADIT_TO21_RY2025_wET ROW, 2023 NOL from Column 15, Line 113	\$568,031 RY 2025	This adjusted NOL reflects changes made during RY 2025 discovery
2	WP_14_ADIT_TO21_RY2026, 2023 NOL from Column 15, Line 113	\$568,031 RY 2026	One-time adjustment was made to 2023 amount to tie to corrected cumulative total from RY 2025 workpaper

For the subpart (a) request for 2019 - 2022, the support is FERC-TO21\_AU\_SixCities-PGE\_01-Q10\_Atch02, which contributes to the corrected cumulative balance as of 2023 of \$568,031 (see FERC-TO21\_AU\_SixCities-PGE\_01-Q10\_Atch01 (RY 2025), Tab 3A amounts for Adjusted Federal Taxable Income which ties to this Attachment).

For the subpart (a) request for 2023, the support is FERC-TO21\_AU\_SixCities-PGE\_01-Q10\_Atch03, which also contributes to the cumulative NOL balance of \$568,031 (see FERC-TO21\_AU\_SixCities-PGE\_01-Q10\_Atch01 (RY 2025), Tab 3 and/or 3A amounts which tie to this FERC-TO21\_AU\_SixCities-PGE\_01-Q10\_Atch03 for 2023 Adjusted Federal Taxable Income).

The RY 2026 WP\_14-ADIT, Tab 3 amounts for 2019 – 2022 are from prior year annual rate models that were used to set rates. As noted above, PG&E did not want to change the historic amounts since it could cause confusion with support for prior year models used to set rates. Therefore, PG&E made a Note 6 adjustment to 2023 amounts to reflect the correct cumulative balance for 2023, rather than changing the original amounts used in prior models.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_01-Q11
<b>Request Date:</b>	August 20, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	[Date]
<b>PG&amp;E Respondent(s):</b>	Dawna Lewski and Eunice Li

**QUESTION SIXCITIES-PGE-11**

Refer to the TO-21 RY2026 Annual Update at tab 1-BaseTRR, Line 106, Cash Working Capital and the \$6,197,615 adjustment for non-cash accruals made pursuant to Note 4. Please provide workpapers, calculations, and/or other documentation supporting the determination of this adjustment.

**ANSWER SIXCITIES-PGE-11**

Please refer to workpaper WP\_1-BaseTRR\_Cash\_Working\_Cap\_TO21\_RY26 provided with the draft for all calculations.

In the TO21 Settlement, PG&E agreed to include an adjustment to the Formula Rate Mode that removes non-cash accruals in its cash working capital calculation. Non-cash accruals include accruals for: (1) Accounts 182.3 and 186; (2) funding of wildfire self-insurance; (3) depreciation expense including fleet depreciation expense charged to FERC accounts other than Account 403; and (4) any other non-cash accruals included in Lines 500 and 501. As part of this agreement, PG&E conducted a thorough and time-consuming investigation into each category of potential non-cash accruals and recorded the results into the above-referenced workpaper (WP\_1), which then flowed into the Formula Rate Model for RY 2026. PG&E only found non-cash accruals in the Fleet Depreciation category at this time.

The following documentation lists the general steps that were taken in the process to identify non-cash accruals within the categories referenced above:

1. Account 182.3:
  - a. Obtain a list of deferred debit accounts managed by Corporate Accounting (see list below) and run accounting report (AO Report) showing the amounts and FERC accounts that offset the amounts in account 182.3, filtered for accounts that impact the formula rate.
    - i. Deferred Debit GL accounts:

5006351	5010392	5011000	5150003	5599080	5599094	5599096
5010390	5010393	5011010	5150005	5599093	5599095	5599097

- b. O&M and A&G witnesses determine if the offset amounts have been excluded from recovery.
    - i. **Note:** All amounts were either cash payments or have been excluded from recovery (for example, these were removed as being related to Wildfire claims, liability insurance reg assets, nuclear accounts, and rate neutral reg asset or liability journal entries).
  - c. Working Capital witness will exclude the non-cash O&M and A&G offsets included in recovery from the working capital calculation, if any.
2. Account 186:
- a. Run AO report to show individual GL balances that make up the amounts in FERC 186.
    - i. **Note:** The majority of these accounts have a zero balance.
  - b. Account owners for each GL account provide guidance on whether (1) the offset to each account is recorded in ET O&M and/or A&G expenses; and (2) the account involves non-cash transactions. If the answer to both these questions is yes, the account transactions are investigated further.
    - i. **Note:** All amounts were either cash payments or have been excluded from recovery (for example, payroll clearing expenses, removal of the amortization of the shareholder contribution to the AB1054 WF fund asset, and accounts not recorded in ET O&M and/or A&G expenses).
  - c. Working Capital witness will exclude the non-cash O&M and A&G offsets included in recovery from the working capital calculation, if any.
3. Funding of Wildfire Self-Insurance: Wildfire Self-Insurance is not included in A&G Line and is currently recorded in a separate line in the Formula Rate Model, so it is not included in the working capital calculation.
4. Depreciation Expense:
- a. Review accounts for any non-cash depreciation items included in O&M.
    - i. **Note:** Only fleet depreciation was identified.
  - b. Determine share of fleet expense subject to capitalization, by dividing the total fleet expense subject to capitalization by the total capitalized fleet overhead.
  - c. Determine the share of fleet expense actually expensed as the inverse of the share of fleet expense subject to capitalization.
  - d. Multiply the fleet depreciation expense amount by the share of fleet expense actually expensed to calculate the fleet depreciation that was included in the O&M total in the Formula Rate Model.
  - e. Working Capital witness will exclude the non-cash O&M and A&G offsets included in recovery from the working capital calculation, if any.
5. Any other non-cash accruals included in Lines 500 and 501:
- a. Review AO reports for ET O&M and A&G for any remaining non-cash accruals.
    - i. Review buckets of cost by FERC account to determine if there are non-cash accruals.
      - 1. **Note:** This process did not result in any items that were not already identified and reviewed in categories 1 and 2 above.
  - b. Working Capital witness will exclude the non-cash O&M and A&G offsets included in recovery from the working capital calculation, if any.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_01-Q12
<b>Request Date:</b>	August 20, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	August 29, 2025
<b>PG&amp;E Respondent(s):</b>	Irene Liu

**QUESTION SIXCITIES-PGE-12**

Refer to the TO-21 RY2026 Annual Update at tab 5-CostofCap-4, line no 1402, Deferral of interest pending approved recovery, in the amount of \$1,651,676. Please describe (1) the nature of the deferred interest, and (2) the cause for the deferral.

**ANSWER SIXCITIES-PGE-12**

These deferred costs represent the deferred return on debt on capital revenue requirements for various California Public Utilities Commission memorandum accounts. In accordance with GAAP Accounting Standards Codification 980, PG&E would be required to defer expenses, including the debt component of the return on rate base, pending regulatory approval from recognition in the income statements until the costs are approved for recovery. This creates volatility, however, in the cost of long-term debt when large deferrals are approved for recovery. The removal of deferred interest or its subsequent recognition upon CPUC's approval of the recovery would allow PG&E to recover the actual interest costs that align with the actual interest accrued and payment made at the rate specified on the debt instrument. Therefore, PG&E proposed to exclude the deferred interest from actual debt interest costs, which are removed from or added to the balance in FERC Account 427 Interest on Long-term Debt on Line 1402, TO-21 RY2026 Annual Update at tab 5-CostofCap-4CostofCap.

**PACIFIC GAS AND ELECTRIC COMPANY**  
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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_01-Q13
<b>Request Date:</b>	August 20, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	September 3, 2025
<b>PG&amp;E Respondent(s):</b>	Irene Lui

**QUESTION SIXCITIES-PGE-13**

Referring to PG&E’s 2024 FERC Form No. 1 at pages 114-117, lines 62-65, column c wherein PG&E reports its cost of debt, please provide a detailed listing of the expense amount(s) and the journal entries recorded to each referenced FERC account.

**ANSWER SIXCITIES-PGE-13**

For detailed listing of the expense amount(s) and the journal entries recorded to each referenced FERC account:

Referring to PG&E’s 2024 FERC Form No. 1 at pages 114-117, lines 62, column c  
Account 427 Interest on Long-term Debt  
Reported amount \$1,677,845,433  
See attachment: FERC-TO21\_AU\_SixCities-PGE\_01-Q13\_Atch01, tab  
“FERC(427)\_JE”

Referring to PG&E’s 2024 FERC Form No. 1 at pages 114-117, lines 63, column c  
Account 428 Amortization of Debt Discount and Expense  
Reported amount \$43,263,805  
See attachment: FERC-TO21\_AU\_SixCities-PGE\_01-Q13\_Atch01, tab  
“FERC(428)\_JE”

Referring to PG&E’s 2024 FERC Form No. 1 at pages 114-117, lines 64, column c  
Account 428.1 Amortization of Loss on Reacquired Debt  
Reported amount \$7,675,225  
See attachment: See attachment: FERC-TO21\_AU\_SixCities-PGE\_01-Q13\_Atch01, tab  
“FERC(428.1)\_JE”

Referring to PG&E’s 2024 FERC Form No. 1 at pages 114-117, lines 65, column c  
Account 429 Amortization of Premium on Debt-Credit  
Reported amount \$2,086,424  
See attachment: FERC-TO21\_AU\_SixCities-PGE\_01-Q13\_Atch01, tab  
“FERC(429)\_JE”

**PACIFIC GAS AND ELECTRIC COMPANY**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_01-Q14
<b>Request Date:</b>	August 20, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	September 3, 2025
<b>PG&amp;E Respondent(s):</b>	Irene Lui

**QUESTION SIXCITIES-PGE-14**

Refer to the response to CPUC-PGE-018 summarizing (1) the reclassification of certain costs in Account No. 181, Unamortized Debt Expenses, to Account No. 186, Miscellaneous Deferred Debits, and (2) the reclassification of costs recorded in Account No. 428, Amortization of Debt Discount and Expense, to Account No. 431, Other Interest Expense. Please provide workpapers, calculations, detailed listing of the expense amounts, and journal entries supporting the reclassification.

**ANSWER SIXCITIES-PGE-14**

For Account No. 181, PG&E objects to this information request on the grounds that it is administratively burdensome to provide detailed listing, calculations, workpapers and journal entries and that it is not reasonably calculated to produce information or evidence under the scope of the Rate Year 2026 Annual Update review process. For 2024 detailed activities, please see FERC Form 2<sup>1</sup>, page 258-259.

For reclassification of costs recorded in Account No. 428, Amortization of Debt Discount and Expense, to Account No. 431, Other Interest Expense, please see response to FERC-TO21\_AU\_SixCities-PGE\_01-Q13.

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<sup>1</sup> [2024 Annual Report of Pacific Gas and Electric Company 300 Lakeside Drive Oakland, Ca 94612 to the Public Utilities Commission of the State of California for the Year Ended December 31, 2024](#)

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_01-Q15
<b>Request Date:</b>	August 20, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	August 29, 2025
<b>PG&amp;E Respondent(s):</b>	Nalini Webster, Joe Metcalf

**QUESTION SIXCITIES-PGE-15**

Refer to the document entitled “O&M and A&G Report” provided in accordance with section 4.3.2 of PG&E’s Protocols, at page 2, line 5. There, PG&E explains the \$14.7 million increase in 2024 recorded costs over 2023 recorded costs for FERC Account No. 556 as follows: “2023 had accounting corrections, less temporary generation used in 2024.” With regard to this explanation, please:

- a. Provide a description of the 2023 accounting corrections.
- b. Explain whether the 2023 and 2024 recorded costs included costs associated with temporary generation or if the generation costs were removed. If the temporary generation costs were included, please describe the purpose to which the generation was used.
- c. Provide workpapers, calculations, and/or other documentation demonstrating the specific derivation of the 2023 and 2024 recorded cost amounts.

**ANSWER SIXCITIES-PGE-15**

- a. Temporary generation project management organization (PMO) did not have a provider cost center process (PCC). At the end of 2023, PCC process was set up to manage the allocation of the reservation costs to the project management (PM) orders that used the planned and emergent (P&E) multi-year contract. Thus, these reservation costs were booked to a holding order in transmission expense. Upon completion of the setting up of the PCC process to allocate these reservation costs to the appropriate PM orders that utilized the temporary generation it was identified that the temporary generation work was outside of transmission function. As a result, this cost adjustment was to move the costs out of transmission function into the other cost recovery mechanisms associated with the PM orders that used the temporary generation.
- b. Temporary generation feeds into the distribution system while planned work on the transmission system are performed. Temporary generation is also used during emergencies to provide temporary power to customers while replacements or repairs to impacted assets are performed. Temporary generation costs are allocated to projects based on generator size and the number of days of utilization.

- c. Internal rental rates are calculated by the contract rental rate and the amount of utilization. Project specific costs are calculated by the amount of temporary generation utilized and number of days of utilization. There are no workpapers to support the calculations.

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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_01-Q16
<b>Request Date:</b>	August 20, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	September 5, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-16**

Refer to the document titled “O&M and A&G Report” provided in accordance with section 4.3.2 of PG&E’s Protocols at page 8, which describes a \$44 million increase in a credit recorded in Account No. 922, Administrative Expenses Transferred-Credit, bringing the Rate Year 2025 recorded amount from \$(69.5) million to \$(113.5) million. Please:

- a. Explain in detail the nature and reasons for the \$40 million 2024 year true-up of capitalization in Company overheads.
- b. Explain whether capitalized allowance for funds used during construction amounts were adjusted following the \$40 million 2024 year true-up.
- c. Explain the nature of the \$4 million credit that falls outside of the \$40 million 2024 year true-up of capitalized costs.
- d. For subparts (a)–(c) above, please provide workpapers, calculations, and/or other documentation supporting all explanations.

**ANSWER SIXCITIES-PGE-16**

- a. PG&E researched the FERC account 922 credit balance increase of \$44 million from 2023 to 2024 and determined the original variance explanation was incomplete as it referred to a 2024 End of Year (EOY) \$40 million capital overheads journal entry adjustment and not the Year over Year (YOY) variance. Please refer to FERC-TO21\_AU\_SixCities-PGE\_01-Q16\_Atch01 for the:

Tab TABLE - Corrected explanation of the YOY variance from 2023 to 2024

Tab FERC Multi Yr w Proration – Comparison of 2024 versus 2023 FERC account 922 high level accounting activity.

- b. Allowance for Funds Used During Construction (AFUDC) was not accrued for the \$40 million 2024 EOY capital overheads adjustment.
- c. Please refer to PG&E’s response to part (a) above.

d. Please refer to PG&E's response to part (a) above.

**PACIFIC GAS AND ELECTRIC COMPANY**  
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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_01-Q17
<b>Request Date:</b>	August 20, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	August 29, 2025
<b>PG&amp;E Respondent(s):</b>	Jason Hong/Ivana Tamburrino/Eileen Liu

**QUESTION SIXCITIES-PGE-17**

Refer to the spreadsheet titled “FERC-TO21\_AU\_NCPA-PGE\_01-Q15 \_Atch01” that was provided in response to NCPA-PGE-15 and Excel line 43972 with an Electric Amount of \$23,377,624. Please:

- a. Explain the nature and purpose of the work for which these costs were incurred, and
- b. Provide workpapers, calculations, and/or other documentation supporting the reported costs.

**ANSWER SIXCITIES-PGE-17**

- a. Most Corporation work, which includes PSUP, is performed on behalf of the Utility. The \$23,377,624 on Excel row 43972 represents costs incurred by the Corporation that are charged through an allocation process to the Utility in FERC account 923. The \$23,377,624 excludes \$126,114 in FERC Form 1 DC rent costs that are also charged from the Corporation to the Utility in FERC account 923. Note, after making manual adjustments to the recorded FERC Form 1 balance, the recorded adjusted amount included in the TO21 formula rate is \$12,418,708. Please refer to PG&E’s response to FERC-TO21\_AU\_SixCities-PGE\_01-Q03 for cost details supporting the \$23,377,624 FERC Form 1 recorded amount.
- b. Please refer to GP&E’s response to FERC-TO21\_AU\_SixCities-PGE\_01-Q03 for cost details supporting the \$23,377,624 FERC Form 1 recorded amount.

**PACIFIC GAS AND ELECTRIC COMPANY**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_01-Q17_SUP01
<b>Request Date:</b>	August 20, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	September 3, 2025
<b>PG&amp;E Respondent(s):</b>	Jason Hong/Ivana Tamburrino/Eileen Liu

**QUESTION SIXCITIES-PGE-17**

Refer to the spreadsheet titled “FERC-TO21\_AU\_NCPA-PGE\_01-Q15 \_Atch01” that was provided in response to NCPA-PGE-15 and Excel line 43972 with an Electric Amount of \$23,377,624. Please:

- a. Explain the nature and purpose of the work for which these costs were incurred, and
- b. Provide workpapers, calculations, and/or other documentation supporting the reported costs.

**ANSWER SIXCITIES-PGE-17 – (AUGUST 29, 2025)**

- a. Most Corporation work, which includes PSUP, is performed on behalf of the Utility. The \$23,377,624 on Excel row 43972 represents costs incurred by the Corporation that are charged through an allocation process to the Utility in FERC account 923. The \$23,377,624 excludes \$126,114 in FERC Form 1 DC rent costs that are also charged from the Corporation to the Utility in FERC account 923. Note, after making manual adjustments to the recorded FERC Form 1 balance, the recorded adjusted amount included in the TO21 formula rate is \$12,418,708. Please refer to PG&E’s response to FERC-TO21\_AU\_SixCities-PGE\_01-Q03 for cost details supporting the \$23,377,624 FERC Form 1 recorded amount.
- b. Please refer to GP&E’s response to FERC-TO21\_AU\_SixCities-PGE\_01-Q03 for cost details supporting the \$23,377,624 FERC Form 1 recorded amount.

**SUPPLEMENTAL ANSWER SIXCITIES-PGE-17**

PG&E provides this supplemental response to correct the reference in part (a) from PSUP to PSP2 and to correct the spelling of PG&E in part (b).

- a. Most Corporation work, which includes PSP2, is performed on behalf of the Utility. The \$23,377,624 on Excel row 43972 represents costs incurred by the Corporation that are charged through an allocation process to the Utility in FERC account 923. The \$23,377,624 excludes \$126,114 in FERC Form 1 DC rent costs that are also charged from the Corporation to the Utility in FERC account 923. Note, after making manual adjustments to the recorded FERC

Form 1 balance, the recorded adjusted amount included in the TO21 formula rate is \$12,418,708. Please refer to PG&E's response to FERC-TO21\_AU\_SixCities-PGE\_01-Q03 for cost details supporting the \$23,377,624 FERC Form 1 recorded amount.

- b. Please refer to PG&E's response to FERC-TO21\_AU\_SixCities-PGE\_01-Q03 for cost details supporting the \$23,377,624 FERC Form 1 recorded amount.

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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_01-Q18
<b>Request Date:</b>	August 20, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	August 29, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-18**

Refer to the spreadsheet entitled “FERC-TO21\_AU\_NCPA-PGE\_01-Q15 \_Atch01” provided in response to NCPA-PGE-15. Fifty seven of the line items on this spreadsheet are identified with a “PO Desc” (Column J) of “Municipalization Competitive Issue.” These line items have a total Electric Amount of \$8,784,770. Please explain the nature and purpose of this work.

**ANSWER SIXCITIES-PGE-18**

The \$8,784,770 relates to the 2024 recorded legal costs associated with defending against various challenges including the CPUC’s valuation proceeding initiated by the City of San Francisco and the condemnation action in Stockton Superior Court by South San Joaquin Irrigation District.

**PACIFIC GAS AND ELECTRIC COMPANY**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_01-Q19
<b>Request Date:</b>	August 20, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	September 3, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino/Eileen Liu

**QUESTION SIXCITIES-PGE-19**

Refer to the spreadsheet titled “FERC-TO21\_AU\_NCPA-PGE\_01-Q15 \_Atch01” provided in response to NCPA-PGE-15. Seven of the line items on this spreadsheet are identified with an “Organization” (Column X) of “Customer Care – Lean Office Org.” These line items have a total Electric Amount of \$11,995,326. This information is summarized in the image below for reference. Please explain the nature and purpose of the work and activity for which these costs were incurred.

FERC609 - FERC Accounts Multiple Years with Proration							Amount	Electric Amount	Gas Amount	
							2024	2024	2024	Organization
							17,107,609	11,995,326	5,202,274	
							2,283,184,339	1,581,560,854	689,623,792	
IPSOA	FERC #	Natural #	Nat Acct Desc	PSA	Budget Level 1	PD Desc	2024	2024	2024	Organization
9223000	9201245		Consulting Services - Management	02	Customer & Enterprise Solutions	Lean Office - Contracts	11,819,761	13,673,248	6,116,713	Customer Care - Lean Office Org.
9223000	9201248		Consulting Services - Other	02	Customer & Enterprise Solutions	Lean Office - Contracts	426,426	285,578	623,651	Customer Care - Lean Office Org.
9223000	9201249		Consulting Services - Computer	02	Customer & Enterprise Solutions	Lean Office - Contracts	76,524	27,568	11,956	Customer Care - Lean Office Org.
9223000	9201117		Hardware/Software Maintenance Contracts	02	Customer & Enterprise Solutions	Lean Office - Contracts	8,264	6,762	2,312	Customer Care - Lean Office Org.
9223000	9201109		Software Licenses	02	Customer & Enterprise Solutions	Lean Office - Contracts	426	297	129	Customer Care - Lean Office Org.
9223000	9206319		Cash Disburse earned	02	Customer & Enterprise Solutions	Lean Office - Contracts	(1,374)	(828)	(416)	Customer Care - Lean Office Org.
9223000	9200000		Contracts	02	Customer & Enterprise Solutions	Lean Office - Contracts	(5,148,663)	(3,176,194)	(952,471)	Customer Care - Lean Office Org.

**ANSWER SIXCITIES-PGE-19**

The Lean Office Org hired consultants support PG&E in implementing a Lean operating model, to focus on waste elimination efforts. These efforts include, among other things, standardization and streamlining of PG&E’s work activities, to reduce overall costs for customers.

**PACIFIC GAS AND ELECTRIC COMPANY**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_01-Q20
<b>Request Date:</b>	August 20, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	September 3, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-20**

Refer to the spreadsheet titled “FERC-TO21\_AU\_NCPA-PGE\_01-Q15 \_Atch01” provided in response to NCPA-PGE-15. Fifty-four line items on this spreadsheet are identified with a “PO Desc” (Column J) of “EPSS- CC-Generator Rebate Program.” These lines have a total Electric Amount of \$(541,883). Please explain the nature and purpose of the work and activity for which these costs were incurred.

**ANSWER SIXCITIES-PGE-20**

The costs are associated with the Permanent Battery Storage Rebate (PBSR) program, which offers a \$5,000 rebate for a permanent battery installation for residential customers who are frequently impacted by EPSS outages. The costs include the incentives and the internal PG&E labor to manage the program. The incentive credit was the result of a reversed accrual. In 2024, customers would reserve a rebate and PG&E would accrue \$5,000 for that rebate. However, several of these reserved rebates were not paid in 2024 as customers did not complete installation of their batteries. As a result, the accrual was reversed.

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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_01-Q21
<b>Request Date:</b>	August 20, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	September 3, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-21**

Refer to the spreadsheet titled “FERC-TO21\_AU\_NCPA-PGE\_01-Q15 \_Atch01” provided in response to NCPA-PGE-15. 120 of the lines on this spreadsheet are identified with a “PO Desc” (Column J) of “EPSS - Customer Mitigation (FPS).” These lines have a total Electric Amount of \$10,443,474. Please explain the nature and purpose of the work and activity for which these costs were incurred.

**ANSWER SIXCITIES-PGE-21**

The Enhanced Powerline Safety Settings (EPSS) - Customer Mitigation Fixed Power Solutions (FPS) provides customers with alternative power sources during outages. The costs for FPS include work on the Residential Storage Initiative (RSI) and the K-12 non-residential initiative:

RSI is a program offering turnkey direct install permanent back-up power installations for vulnerable customers frequently impacted by EPSS power outages. Costs primarily include contractor labor for customer outreach, site assessments, design and permitting, battery purchases and installations.

The K-12 non-residential initiative offers generator rebates, and Automatic Transfer Switch (ATS) installation for targeted K-12 schools that are frequently impacted by EPSS outages. The costs are primarily for contractor support on ATS permitting and installation.

**PACIFIC GAS AND ELECTRIC COMPANY  
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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_01-Q22
<b>Request Date:</b>	August 20, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	September 3, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-22**

Refer to the spreadsheet titled “FERC-TO21\_AU\_NCPA-PGE\_01-Q15 \_Atch01” provided in response to NCPA-PGE-15. 57 of the lines on this spreadsheet are identified with a “PO Desc” (Column J) of “Generator Rebate Program.” These lines have a total Electric Amount of \$1,000,874. Please explain the nature and purpose of the work and activity for which these costs were incurred.

**ANSWER SIXCITIES-PGE-22**

These costs are associated with the Generator & Battery Rebate Program (GBRP), which offers a \$300 rebate (and an additional \$200 for CARE customers) for the purchase of a qualified portable generator or rebate. Residential and non-residential customers located on Enhanced Powerline Safety Settings (EPSS) protected circuits or in High Fire Threat Districts are eligible for the program. Costs include the customer incentive and PG&E’s internal labor to manage the program.

**PACIFIC GAS AND ELECTRIC COMPANY  
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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_01-Q23
<b>Request Date:</b>	August 20, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	September 3, 2025
<b>PG&amp;E Respondent(s):</b>	Nick Medina/Lorenzo Thompson/

**QUESTION SIXCITIES-PGE-23**

Refer to the spreadsheet titled “FERC-TO21\_AU\_NCPA-PGE\_01-Q15 \_Atch01” provided in response to NCPA-PGE-15. 64 of the lines on this spreadsheet are identified with a “PO Desc” (Column J) of “PSPS CC Portable Battery Program.” These lines have a total Electric Amount of \$6,278,678. Please explain the nature and purpose of the work and activity for which these costs were incurred.

**ANSWER SIXCITIES-PGE-23**

The Public Safety Power Shutoff (PSPS) CC Portable Battery Program provides customers with alternative power sources during outages. These costs are associated with the Portable Battery Program, which offers free portable backup batteries to power medical devices and assistive technologies during wildfire safety outages. Eligible customers include Medical Baseline and Self-identified vulnerable customers with assistive technologies or durable medical equipment that have a history of wildfire safety outages. The program is implemented by Richard Heath & Associates along with five Low Income Home Energy Assistance Program (LIHEAP) providers. Costs include contractor costs for implementing the program (outreach, assessments, delivery of the batteries, program management) and the purchase of the portable batteries.

**PACIFIC GAS AND ELECTRIC COMPANY  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_01-Q24
<b>Request Date:</b>	August 20, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	September 3, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-24**

Refer to the spreadsheet titled “FERC-TO21\_AU\_NCPA-PGE\_01-Q15 \_Atch01” provided in response to NCPA-PGE-15. One of the lines on this spreadsheet is identified with a “PO Desc” (Column J) of “PSPS-CFILC Contract.” This line has a total Electric Amount of \$2,534,327. Please explain the nature and purpose of the work and activity for which these costs were incurred.

**ANSWER SIXCITIES-PGE-24**

PG&E has a contract with the California Foundation for Independent Living Centers (CFILC) to administer the Disability Disaster Access & Resources (DDAR) program. This program targets customers with disabilities, independent living needs, and older adults who are impacted by wildfire safety outages. Services provided by the program include emergency preparedness planning support, portable backup batteries to power medical devices, durable medical equipment, and assistive technologies, as well as in-event support for Public Safety Power Shutoff (PSPS). Activities associated with these costs include CFILC and their subcontractors’ program management, marketing, education, outreach, battery purchases, battery delivery, and administrative work to implement the program.

**PACIFIC GAS AND ELECTRIC COMPANY  
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FERC Docket Nos. ER26-XX-XXX, et. al.  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_01-Q25
<b>Request Date:</b>	August 20, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	September 5, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino/Eileen Liu

**QUESTION SIXCITIES-PGE-25**

Refer to the spreadsheet titled “FERC-TO21\_AU\_NCPA-PGE\_01-Q15 \_Atch01” provided in response to NCPA-PGE-15. 100 of the line items on this spreadsheet are identified with a “PO Desc” (Column J) of “Gas Delivery Contracts.” These lines have a total Electric Amount of \$562,319. Please explain the nature and purpose of the work and activity for which these costs were incurred.

**ANSWER SIXCITIES-PGE-25**

PG&E reviewed the costs associated with Planning Order (PO) “Gas Delivery Contracts” and determined they relate to the training of gas field workers. Therefore, in the TO21 RY2026 December 1, 2025, posting, PG&E will include manual adjustments on WP\_19-AandG Tab 1 to remove the following FERC Form 1-Electric A&G amounts:

<b>FERC Account</b>	<b>FERC Form 1 Elec Amount</b>
920	7,340
921	71,052
923	483,927
<b>Total</b>	<b>562,319</b>

**PACIFIC GAS AND ELECTRIC COMPANY  
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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_01-Q26
<b>Request Date:</b>	August 20, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	September 5, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino/Eileen Liu

**QUESTION SIXCITIES-PGE-26**

Refer to the spreadsheet titled “FERC-TO21\_AU\_NCPA-PGE\_01-Q15 \_Atch01” provided in response to NCPA-PGE-15. 64 of the line items on this spreadsheet are identified with a “PO Desc” (Column J) of “Gas Delivery Field Instructors.” These lines have a total Electric Amount of \$527,683. Please explain the nature and purpose of the work and activity for which these costs were incurred.

**ANSWER SIXCITIES-PGE-26**

PG&E reviewed the costs associated with Planning Order (PO) “Gas Delivery Field Instructors” and determined they relate to the training of gas field workers. Therefore, in the TO21 RY2026 December 1, 2025, posting, PG&E will include manual adjustments on WP\_19-AandG Tab 1 to remove the following FERC Form 1-Electric A&G amounts:

<b>FERC Account</b>	<b>FERC Form 1 Elec Amount</b>
920	476,652
921	51,031
923	0
<b>Total</b>	<b>527,683</b>

**PACIFIC GAS AND ELECTRIC COMPANY  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_01-Q27
<b>Request Date:</b>	August 20, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	September 5, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino/Eileen Liu

**QUESTION SIXCITIES-PGE-27**

Refer to the spreadsheet titled “FERC-TO21\_AU\_NCPA-PGE\_01-Q15 \_Atch01” provided in response to NCPA-PGE-15. Three of the line items on this spreadsheet are identified with a “PO Desc” (Column J) of “Generation Env Contracts.” These lines have a total Electric Amount of \$119,888. Please explain the nature and purpose of the work and activity for which these costs were incurred.

**ANSWER SIXCITIES-PGE-27**

PG&E reviewed the costs associated with Planning Order (PO) “Generation Env Contracts” and determined they relate to Hydro Generation projects for on call Bio support. Therefore, in the TO21 RY 2026 December 1, 2025, posting, PG&E will include manual adjustments on WP\_19-AandG Tab 1 to remove the following FERC Form 1-Electric A&G amounts:

<b>FERC Account</b>	<b>FERC Form 1 Elec Amount</b>
920	(675)
921	-
923	120,563
<b>Total</b>	<b>119,888</b>

**PACIFIC GAS AND ELECTRIC COMPANY  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_01-Q28
<b>Request Date:</b>	August 20, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	September 5, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino/Eileen Liu

**QUESTION SIXCITIES-PGE-28**

Refer to the spreadsheet titled “FERC-TO21\_AU\_NCPA-PGE\_01-Q15 \_Atch01” provided in response to NCPA-PGE-15. One of the line items on this spreadsheet is identified with a “PO Desc” (Column J) of “Generation Supply Chain – Contracts.” This line has a total Electric Amount of \$106,788. Please explain the nature and purpose of the work and activity for which these costs were incurred.

**ANSWER SIXCITIES-PGE-28**

The costs associated with Planning Order (PO) “Generation Supply Chain – Contracts” are for contract work to assist with mapping PG&E’s nuclear supply chain process in support of the Propel corporate initiative. These are common that should be allocated to all functional areas, including Network Transmission.

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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_01-Q29
<b>Request Date:</b>	August 20, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	August 29, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-29**

Refer to the workpaper titled “WP\_19-AandG\_STL\_RY2026\_05.27.2025\_VALUES” at tab 1, line nos. 430 and 618, related to the \$8,370,000 contract damages for “Trayer Damages (Sourcing).” Please describe the nature of the damages at issue and the basis for including the costs within the transmission rate for RY2026.

**ANSWER SIXCITIES-PGE-29**

The costs are to pay contractual damages related to non-performance in the purchase of equipment. These costs are included in FERC account 925 because they represent damage claims by a third party. While it is not an item explicitly listed within the definition of the account, the expenses are incurred in settlement of damage claims of a third party or other.

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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_01-Q30
<b>Request Date:</b>	August 20, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	August 29, 2025
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-30**

Refer to the workpaper titled “WP\_19-AandG\_STL\_RY2026\_05.27.2025\_VALUES” at tab 2, line nos. 100-101, column “2024 Recorded Note 11.” Please provide supporting workpapers, calculations, and/or other documentation that support the values set out in Excel cells C10 and C11.

**ANSWER SIXCITIES-PGE-30**

Please refer to FERC-TO21\_AU\_SixCities-PGE\_01-Q30\_Atch01, which includes the following TABs:

TAB WP\_19 Tab 2 – Copy of WP\_19-AandG Tab 2. This Tab represents a subset of year 2024 FERC account 925 activity. The purpose of this Tab is to walk through the adjustments from the recorded amounts to recorded adjusted amounts subject to allocation to the functional areas, including Network transmission (NWT), using the blended 50% labor / 50% plant factors.

TAB FERC Multi Yr w Proration – SAP report used to review and analyze FERC account 925 of year 2024 activity for cost type identification and make regulatory adjustments to remove amounts excluded from TO customer rates. The recorded adjusted balance in Column P ties to the FERC Form 1 – Electric for account 925 and the recorded adjusted balance in Column R is included in the TO21 formula rate for recovery from customers. For this response, PG&E manually added two additional Columns Z and AA to identify planning order level costs that are (1) WP\_19-AandG Tab 2 adjustments and (2) included in the WP\_19-AandG Tab 2 2024 recorded adjusted balance, respectively.

TAB 2024 Recorded – Pivot of Tab FERC Multi Yr w Proration summarizing the 2024 recorded starting balance shown on WP\_19-AandG Tab 2.

TAB WP\_19 Manual Adjustments - Proration summarizing the 2024 recorded starting balance shown summarizing the 2024 adjustments made on WP\_19-AandG Tab 2 to calculate the FERC 925 liability insurance, claims and settlements amounts that are

allocated to the functional areas, including NWT, using the blended 50% labor / 50% plant factors.

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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-01
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_01-Q31
<b>Request Date:</b>	August 20, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	September 9, 2025
<b>PG&amp;E Respondent(s):</b>	George Kataoka, Calvin Lee, Johnny Wong

**QUESTION SIXCITIES-PGE-31**

Refer to WP\_AFUDC\_TO21RY2026, Tab 3, Line 106. PG&E reports approximately \$7.23 billion as a reduction to its short-term debt borrowing associated with the “Average Net Regulatory Balancing Account (Receivable)/Payable.” Please provide a supporting worksheet and documentation supporting the computation of the \$7.23 billion amount, which includes the following:

- a. A listing of each regulatory balancing account included in the computation;
- b. Reference to the FERC Form No. 1, Page 232 line number to which the balancing account relates to;
- c. The detailed computation of the average balance; and
- d. An explanation of whether the balances used in the computation include any amounts recorded to the balancing account but not yet approved by the CPUC.

**ANSWER SIXCITIES-PGE-31**

- a. Refer to FERC-TO21\_AU\_SixCities-PGE\_01-Q31Aтч01 for a listing of each regulatory account included in the computation.
- b. Refer to FERC-TO21\_AU\_SixCities-PGE\_01-Q31Aтч01 for the reference to the 2023 FERC Form No. 1 page number and page 232 line number, if applicable.
- c. The “Average Net Regulatory Balancing Account (Receivable)/Payable” amount is calculated by taking the average of the beginning of month and end of month net balances for December 2023. For December 2023’s average net receivable of \$(7.23) billion, this represents the average net regulatory balance for November 2023 and December 2023, which were \$(7.60) billion and \$(6.86) billion, respectively. “Net balance” refers to the gross balance less the reserve, the latter of which refers to internally estimated amounts that may not be probable of recovery. Refer to FERC-TO21\_AU\_SixCities-PGE\_01-Q31Aтч01 for the gross balances for each account for December 2023 and grand total net balances for November and December 2023.

- d. Yes, the regulatory account net balances used in the AFUDC rate computation include amounts not yet approved for recovery by the CPUC. This computation methodology is in line with PG&E's AFUDC waiver request submitted to FERC on April 15, 2022 and approved by FERC on May 5, 2022 (FERC Docket No. AC22-132-000) to modify its AFUDC rate calculation to exclude short-term debt used to finance non-construction related activities specifically identified and approved by the CPUC. This includes both balancing accounts and memorandum accounts.

**PACIFIC GAS AND ELECTRIC COMPANY  
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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q01
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cites
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino and Nalini Webster

**QUESTION SIXCITIES-PGE-01**

Please provide a list of all costs that PG&E charged from CPUC memoranda accounts to operating expense accounts included in PG&E’s Draft Update. For all such costs, provide the FERC order authorizing PG&E to recover those costs from its wholesale transmission customers.

**ANSWER SIXCITIES-PGE-01**

A&G costs are common and incurred in support of the entire enterprise; therefore, they are allocated to all functional areas, including Network Electric Transmission (NWT). There is no FERC order.

Please refer to the following attachments for the requested information:

- FERC Account 920-923: FERC-TO21\_AU\_SixCities-PGE\_02-Q01-Atch01
- FERC Account 931: FERC-TO21\_AU\_SixCities-PGE\_02-Q01-Atch02

There are no costs that PG&E charged from CPUC memorandum accounts to O&M expense. As such there are no FERC orders.

**PACIFIC GAS AND ELECTRIC COMPANY  
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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q02
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-02**

With reference to the “2024 Elec” tab of “FERC-TO21\_AU\_SixCities-PGE\_01-Q03\_Atch01.xlsx,” which PG&E provided with its response to Six Cities-PGE-1-3, please provide a detailed disaggregation and description of the \$6,776,247 of “Dept” costs shown in Excel row 29 that PG&E proposes to recover.

**ANSWER SIXCITIES-PGE-02**

Please refer to FERC-TO21\_AU\_SixCities-PGE\_02-Q02-Atch01 for the requested information.

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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q03
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cites
<b>Response Date:</b>	January 5, 2026
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino and Pauline Lui

**QUESTION SIXCITIES-PGE-03**

With reference to PG&E's response to SixCities-PGE-1-7, please explain PG&E's rationale for manually removing the (\$27,305,503) of insurance recoveries related to the Mosquito fire from the Draft Update.

**ANSWER SIXCITIES-PGE-03**

Please refer to PG&E's supplemental response to FERC-TO21\_AU\_SixCities-PGE\_01-Q07\_SUP01 for the requested information.

**PACIFIC GAS AND ELECTRIC COMPANY  
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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q04
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cites
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Eunice Li

**QUESTION SIXCITIES-PGE-04**

With reference to PG&E's response to SixCities-PGE-1-9, PG&E states that it manually removed plant, accumulated depreciation, and depreciation expense from Schedules 6, 7, 10, and 11 and from workpapers 7, 10, and 11. Please clarify whether PG&E will also remove operating and maintenance expenses, administrative and general expenses, and/or taxes other than income taxes related to the Citizens Energy lease and, if not, explain why not.

**ANSWER SIXCITIES-PGE-04**

PG&E does not intend to remove the named expenses related to the lease in its annual update before the lease is executed. PG&E removed only from the capital forecast the potential lease to Citizens. Per the Development Coordination and Option Agreement with Citizens, PG&E will submit at FERC a section 205 filing for approval to remove these allocated costs from the TO formula rate and charge Citizens the allocated expenses related to the lease.

**PACIFIC GAS AND ELECTRIC COMPANY**  
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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q05
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Dawna Lewski, Eunice Li, Ivana Tamburrino

**QUESTION SIXCITIES-PGE-05**

With reference to PG&E’s response to SixCities-PGE-1-11, please respond to the following:

- a. Explain, from an accounting perspective, how it is possible for charges from FERC Account Nos. 182.3 or 186 to be cash payments;
- b. Quantify any depreciation expense charged to PG&E from affiliates included in the Draft Update, by FERC account number to which PG&E charged the expense. To the extent PG&E asserts it is not proper to exclude this expense from the cash working capital calculation, explain why not;
- c. Does PG&E agree that charges to operating expense accounts included in the Draft Update from CPUC memoranda or balancing accounts reflect non-cash accruals? If PG&E disagrees, thoroughly explain the basis for PG&E’s disagreement;
- d. Does PG&E agree that charges from FERC Account Nos. 154, Materials and Supplies, and 165, Prepayments, to operating expense accounts reflect non-cash accruals? If PG&E does not agree, thoroughly explain the basis for PG&E’s disagreement;
- e. Quantify the amounts that PG&E charged from FERC Account No. 154 to operating expense accounts included in the template in 2024; and
- f. Quantify the amounts that PG&E charged from FERC Account No. 165 to operating expense accounts included in the template in 2024.

**ANSWER SIXCITIES-PGE-05**

- a. PG&E records the expenses incurred and paid in a typical cash cycle. As such, PG&E concluded in 01-Q11 that they are cash payments.
- b. As described in the response to FERC-TO21\_AU\_SixCities-PGE\_01-Q11, subpart 4, only fleet depreciation was included in the O&M (FERC Account 566) total in the Formula Rate Model. There is no depreciation charged from PG&E Corp to the Utility.
- c. PG&E disagrees that charges to operating expenses from CPUC memorandum or balancing accounts reflect non-cash accruals. PG&E’s accounting system is on an accrual basis, and

the A&G recorded adjusted costs related to CPUC memorandum and balancing accounts reflect cash outlays that are paid shortly after being recorded.

- d. PG&E does not agree that Materials and Supplies reflect non-cash accruals, because they represent cash transactions for physical goods held until they are used. PG&E does not agree that Prepayments reflect non-cash accruals, because they are cash transactions with deferred expense recognition.
- e. Per the response in part c, PG&E disagrees the Materials and Suppliers are non-cash accruals. In addition, amounts charged from FERC account 154 to operating expense accounts included in the template are not separately quantified. PG&E objects to this quantification as overly burdensome.
- f. Per the response in part c, PG&E disagrees amounts charged from FERC account 165 to operating costs are non-cash accruals. In addition, amounts charged from FERC account 154 to operating expense accounts included in the template are not separately quantified. PG&E objects to this quantification as overly burdensome.

**PACIFIC GAS AND ELECTRIC COMPANY**  
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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q06
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Irene Liu

**QUESTION SIXCITIES-PGE-06**

Please refer to PG&E's response to SixCities-PGE-1-12 and respond to the following:

- a. Does PG&E agree that the deferred interest expense represents a regulatory asset?
- b. To the extent PG&E does not agree, thoroughly explain the basis for PG&E's disagreement.

**ANSWER SIXCITIES-PGE-06**

- a. PG&E agrees that deferred interest expense representing return on debt on capital revenue requirements is a regulatory asset.
- b. N/A

**PACIFIC GAS AND ELECTRIC COMPANY**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q07
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	January 5, 2026
<b>PG&amp;E Respondent(s):</b>	Joe Metcalf. Nalini Webster

**QUESTION SIXCITIES-PGE-07**

With reference to the response to Six Cities-PGE-1-15, explain how the temporary generation units are connected to the distribution system . In so doing, please:

- a. Provide one-line diagrams to illustrate the most common connections based on production load delivered from the various units.
- b. Provide information on the number of units acquired, the dates of acquisition, the cost of acquisition, and the accounts in which such assets are recorded.

**ANSWER SIXCITIES-PGE-07**

- a. See attachment *FERC-TO21\_AU\_SixCities-PGE\_02-Q07Atch01\_CONF* as an example of a single-line drawing (SLD) with common connections and equipment.
- b. See the invoice in attachment *FERC-TO21\_AU\_SixCities-PGE\_02-Q07Atch02\_CONF* for cost and units. See attachment *FERC-TO21\_AU\_SixCities-PGE\_02-Q07Atch03* for costs and accounts.

Initial costs are recorded in FERC account 566 for capital and expense projects, costs are transferred out to various expense and capital projects once invoiced by the vendor. Note *FERC-TO21\_AU\_SixCities-PGE\_02-Q07Atch02\_CONF* also shows both transmission and distribution costs, as temporary generation is used for both functions.

In 2022, PG&E entered into a multi-year rental contract with Vince Sigal Electric Inc. to reserve approximately 100 MW of temporary generators of various sizes, ranging from 32 kW to 2 MW. Approximately 162 rental units are available for use, these units are not owned by PG&E.

Note that in responding to this data request (SixCities-PGE-2-07), PG&E realized that there was a typo in Six Cities' original request (Six Cities-PGE-1-15). PG&E believes Six Cities-PGE-1-15 meant to refer to FERC Account 566, not FERC Account 556.

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Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q08
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-08**

With reference to the response to Six Cities-PGE-1-18 , please respond to the following questions:

- a. Provide information about what property was/is involved in CPUC’s valuation proceeding initiated by the City of San Francisco and what property is involved in the condemnation action in Stockton Superior Court by South San Joaquin. Please also provide the accounts in which such property is included.
- b. Provide a detailed description of how PG&E’s legal costs and advocacy efforts related to the CPUC’s valuation proceeding initiated by the City of San Francisco is in the ratepayer interest.
- c. Provide a detailed description of how PG&E’s legal costs and advocacy efforts related to the condemnation action in Stockton Superior Court by South San Joaquin Irrigation District is in the ratepayer interest.
- d. Provide a detailed explanation of why the legal costs and advocacy efforts related to the above two proceedings are not primarily for the Company's own corporate interests (e.g., protecting profits and market share).

**ANSWER SIXCITIES-PGE-08**

- a. The property involved in the CPUC’s valuation proceeding initiated by the City and County of San Francisco (CCSF) and in the condemnation action in Stockton Superior Court by the South San Joaquin Irrigation District (SSJID) is still in the process of being identified with specificity by the potential condemnor in each proceeding.

Specifically, in the CPUC’s valuation proceeding, CCSF filed a petition at the CPUC on July 27, 2021, seeking a valuation of “...PG&E’s electrical system situated within or adjacent to the boundaries of the City and its service and planning area. In particular, the City seeks a valuation of those PG&E transmission and distribution assets that are necessary for the City to provide safe and reliable retail electric service to all electricity customers in the City.” See CCSF’s July 27, 2021 *Petition of the City and County of San Francisco for a Valuation of*

*Certain Pacific Gas & Electric Property Pursuant to Public Utilities Code Section 1401-1421 at ¶¶ 87-92.*

<<https://docs.cpuc.ca.gov/PublishedDocs/Efile/G000/M394/K796/394796977.PDF>>. In that proceeding, discovery is ongoing, and CCSF is still determining the complete set of PG&E assets that will be part of the final scope of its proposed taking.

In the SSJID proceeding, SSJID has expressed its intent to condemn all of PG&E's distribution voltage assets and facilities in SSJID's service territory. Once the proceeding resumes, it is expected that discovery will focus, among other things, on identifying the exact PG&E property and assets that SSJID intends to take in the proceeding.

- b. In the CCSF valuation proceeding at the CPUC, PG&E's legal costs and advocacy efforts are focused on protecting the interests of its ratepayers by ensuring compliance with the CPUC mandate that the compensation paid by CCSF must be sufficient to guarantee that PG&E's remaining ratepayers remain in the same financial position after the acquisition. Towards that end, PG&E's legal efforts and advocacy are focused on ensuring; 1) that CCSF pays fair market value for the PG&E assets it intends to take, 2) PG&E recovers all costs it incurs when physically separating its system from what CCSF takes and then restoring service to remaining PG&E customers, and 3) that PG&E recovers business severance damages (such as non-bypassable charges) sufficient for PG&E's remaining ratepayers and shareholders to remain in the same financial position after the taking. Specifically, with respect to business severance damages, the CPUC requires that any taking by CCSF must include compensation that would leave PG&E's remaining ratepayers unharmed by any cost shifting. The CPUC has ordered PG&E (and CCSF) to submit testimony that quantifies the three components described above in detail. *See* November 6, 2025, *Decision Establishing Methods and Standards for Just Compensation and Valuation*, P21-07-012.  
<<https://docs.cpuc.ca.gov/PublishedDocs/Published/G000/M586/K257/586257684.PDF>>
- c. In the SSJID condemnation proceeding, PG&E's legal costs and advocacy efforts are, much like in the CCSF action, focused on protecting the interests of its ratepayers and guaranteeing that it obtains fair market value for its assets, reimbursement of all physical separation (and reconstruction) costs and recovery of business severance damages (such as non-bypassable charges) from SSJID that are sufficient to ensure that its remaining ratepayers remain financially neutral and are unharmed by any cost shifting that might be triggered by the taking of PG&E's assets and departure of PG&E customers to SSJID.
- d. PG&E's legal costs and advocacy efforts related to two proceedings are not primarily for the Company's own corporate interests (such as protecting profits and market share). Instead, these efforts are focused primarily on protecting the interests of PG&E's ratepayers, as mandated by the CPUC, and promoting affordability. Absent PG&E's advocacy, PG&E estimates that there would be significant and material cost shifts to remaining PG&E customers that would reduce affordability. PG&E's legal advocacy is directed at ensuring that any transfer or condemnation of its assets results in fair market value compensation, reimbursement of all physical separation and reconstruction costs, and recovery of business severance damages sufficient to keep remaining ratepayers financially neutral and unharmed by any cost shifting. These requirements are established by the CPUC to ensure that PG&E ratepayers and shareholders are not adversely affected by the proceedings, and PG&E's actions are in compliance with these regulatory mandates, rather than being driven by corporate self-interest.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q09
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-09**

With reference to PG&E’s response to Six Cities-PGE-1-18, please:

- a. Provide the relevant docket numbers for each proceeding to which these costs relate;
- b. Clarify whether PG&E’s continued ownership or operation of any of the identified assets is directly at stake in the proceeding(s) identified in response to subpart (a) above.

**ANSWER SIXCITIES-PGE-09**

- a. The CPUC’s valuation proceeding initiated by the City and County of San Francisco (CCSF) is CPUC docket number P21-07-012 and the condemnation action in Stockton Superior Court by South San Joaquin Irrigation District is Case No. STK-CV-UED-2016-0006638.
- b. The CPUC proceeding initiated by CCSF is not an eminent domain or condemnation action that could result in the taking or loss of control of PG&E’s assets. Instead, San Francisco is asking the CPUC to perform a valuation of PG&E’s electric assets and all costs that would be associated with a taking. At the conclusion of the CPUC proceeding, CCSF will have the option to file a condemnation action in California Superior Court if it desires to take the PG&E assets that were the subject of the CPUC valuation proceeding. The SSJID action in Stockton Superior Court, on the other hand, is an eminent domain action where, if SSJID prevails, it will have the right to take ownership and control of the PG&E assets that are the subject of that proceeding.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q10
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-10**

With reference to the response to Six Cities-PGE-1-20, please explain why FERC Account No. 908 Customer Assistance Expenses, which includes “providing instructions or assistance to customers, the object of which is to encourage safe, efficient and economical use of the utility's service,” was not charged for the costs of “EPSS- CC-Generator Rebate Program.”

**ANSWER SIXCITIES-PGE-10**

As described in FERC-TO21\_AU\_SixCities-PGE\_01-Q20, these costs are associated with the Permanent Battery Storage Rebate (PBSR) program. The PBSR program is specifically for mitigating wildfire safety outages, and unlike more general customer-facing programs, Wildfire mitigation work supports the enterprise.

The costs are not recorded to FERC account 908 because the program is to eliminate service disruptions as a result of the Enhanced Powerline Safety Settings (EPSS) outages.

The PBSR Eligibility requirements are as follows (must satisfy all to qualify):

- Be a residential electric distribution service customer of PG&E
- Experienced eight or more Enhanced Powerline Safety Settings (EPSS) outages since January 1, 2022
- Purchased a permanent residential battery after June 30, 2023, that is on the Qualified Product List
- Installed the permanent residential battery and received Permission to Operate from PG&E from PG&E’s Electric Generation Interconnection Department
- Be enrolled in an eligible Time-of-Use rate plan

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
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Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q11
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-11**

With reference to the response to Six Cities-PGE-1-21, please explain why FERC Account No. 908 Customer Assistance Expenses, which includes “providing instructions or assistance to customers, the object of which is to encourage safe, efficient and economical use of the utility's service,” was not charged for the costs of “EPSS - Customer Mitigation (FPS)”, which impact a small group of individual customers.

**ANSWER SIXCITIES-PGE-11**

As described in FERC-TO21\_AU\_SixCities-PGE\_01-Q21, these costs are associated with the Residential Storage Initiative (RSI) program and the K-12 non-residential initiative. These programs are specifically for mitigating wildfire safety outages.

The costs are not recorded to FERC account 908 because the program is to eliminate service disruptions as a result of the Enhanced Powerline Safety Settings (EPSS) outages.

The RSI Eligibility requirements are as follows (must satisfy all to qualify):

- Residential electric distribution service customer of PG&E
- Experienced 8+ EPSS outages between January 1, 2022, and December 31, 2024 OR 5+ EPSS outages since January 1, 2023

AND

- Enrolled in one of the following:
  - CARE, FERA, Medical Baseline, OR Self-Identified Vulnerable

The K-12 initiative eligibility requirements are:

- K-12 educational electric distribution service customer of PG&E
- Experienced 5+ EPSS outages

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q12
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cites
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-12**

With reference to the response to Six Cities-1-22, please explain why FERC Account No. 908 Customer Assistance Expenses, which includes “providing instructions or assistance to customers, the object of which is to encourage safe, efficient and economical use of the utility's service,” was not charged for the costs of “Generator Rebate Program,” which impact a small group of individual customers.

**ANSWER SIXCITIES-PGE-12**

As described in FERC-TO21\_AU\_SixCities-PGE\_01-Q22, these costs are associated with the Generator and Battery Rebate (GBRP) program. The GBRP program is specifically for mitigating wildfire safety outages.

The costs are not recorded to FERC account 908 because the program is to eliminate service disruptions as a result of the Enhanced Powerline Safety Settings (EPSS) outages.

The GBRP Eligibility requirements are as follows (must satisfy all to qualify):

- Be a residential or business electric distribution service customer of PG&E
- Located in Tier 2 or 3 High Fire-Threat Districts (HFTD)

OR

- Serviced by an Enhanced Power Safety Settings (EPSS) circuit

**PACIFIC GAS AND ELECTRIC COMPANY  
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FERC Docket Nos. ER26-XX-XXX, et. al.  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q13
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-13**

With reference to the response to Six Cities-1-23, please explain why FERC Account No. 908 Customer Assistance Expenses, which includes “providing instructions or assistance to customers, the object of which is to encourage safe, efficient and economical use of the utility's service”, was not charged for the costs of “PSPS CC Portable Battery Program,” which impact a small group of individual customers.

**ANSWER SIXCITIES-PGE-13**

As described in FERC-TO21\_AU\_SixCities-PGE\_01-Q23, these costs are associated with the Portable Battery Program (PBP). This program is specifically for mitigating wildfire safety outages.

The costs are not recorded to FERC account 908 because the program is to eliminate service disruptions as a result of the Enhanced Powerline Safety Settings (EPSS) and Public Safety Power shutoff (PSPS) outages.

The PBP eligibility requirements are as follows (must satisfy all to qualify):

- Residential electric distribution service customer of PG&E
- Be on Medical Baseline customers or be Self Identified Vulnerable (SIV) customers
- Have assistive technology or durable medical equipment
- Have had at least one PSPS event since 2021 or at least 5 or more EPSS outages since 2022

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q14
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-14**

With reference to the response to Six Cities-1-24, please explain why FERC Account No. 908 Customer Assistance Expenses, which includes “providing instructions or assistance to customers, the object of which is to encourage safe, efficient and economical use of the utility's service,” was not charged for the costs of “PSPS-CFILC Contract,” which impact a small group of individual customers.

**ANSWER SIXCITIES-PGE-14**

As described in FERC-TO21\_AU\_SixCities-PGE\_01-Q24, these costs are associated with the Disability Disaster Access & Resources (DDAR) program, under which customers are provided portable batteries and information related to PG&E's back-up power offerings and emergency preparedness. This program is specifically for mitigating wildfire safety outages.

The costs are not recorded to FERC account 908 because the program is to eliminate service disruptions as a result of the Public Safety Power shutoff (PSPS) outages.

The DDAR eligibility requirements are as follows (must satisfy all to qualify):

- Residential electric distribution service customer of PG&E
- Live in a High Fire-Threat District OR have experienced two or more Public Safety Power Shutoffs (PSPS) since 2020.
- Meet one of the following:
  - Use an electrical medical device or assistive technology
  - Have a disability or chronic condition
  - Rely on electricity to live independently

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q15
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-15**

With reference to PG&E’s response to SixCities-PGE-1-29, please describe the nature of the non-performance in the purchase of equipment, including but not limited to (1) the types of equipment at issue, (2) the reason(s) for non-performance, and (3) the justification for treating this cost as a recoverable above-the-line cost as opposed to a non-recoverable below-the-line cost.

**ANSWER SIXCITIES-PGE-15**

On April 5, 2022, PG&E entered into a contract with Trayer Engineering Corporation to purchase electric switches for underground work. Subsequently, changes in PG&E’s plans to perform underground work resulted in some work not being completed and a reduction in electric switches materials purchased from Trayer. A Settlement Agreement between PG&E and Trayer was executed on July 2, 2024, requiring PG&E to pay Trayer \$12 million in damages for non-performance in purchasing equipment. This amount was initially recorded in FERC Account 923 (Outside Services Employed) and then manually reclassified on WP\_19-AandG to FERC Account 925 (Injuries and damages). On a FERC Form 1 Electric basis, the damages are \$8,370,000. These costs are recoverable above-the-line expenses as prudent operating costs for the provision of utility service to customers, and included in FERC Account 925 as they pertain to third-party damage claims. These costs reflect settlement of claims by external parties.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q16
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cites
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-16**

With reference to the response to CPUC-PGE-007, please explain why the total amount allocated to Elect decreased from \$2,092,782,382 (2023) to \$340,979,025 (2024), a reduction of \$1,751,803,357, while the amount allocated to Elec RA increased from \$197,013,627 (2023) to \$315,322,376, an increase of \$118,308,749.

**ANSWER SIXCITIES-PGE-16**

Please refer to the Tables below for an explanation of the change in FERC Account 925 recorded adjusted costs from RY2025 (2023 recorded) to RY2026 (2024 recorded). PG&E provides variance explanations for recorded adjusted costs because recorded adjusted costs are included in customer rates. Note, the change from RY2025 to RY2026 is \$118.6 million, not \$118.3 million, as referred to in the question.

FERC Account 925: From Rate Year 2025 (2023 recorded) to Rate Year 2026 (2024 recorded), recorded adjusted costs increased by \$118.6 million, from \$197.0 million in RY2025 to \$315.6 million in RY2026.

Line #	FERC Account	Cost	Rate Year 2025 Recorded Adjusted	Rate Year 2026 Recorded Adjusted	Change Rate Year 2026 / 2025 Millions	Explanation
1	925	Third Party Claims	\$22.1	\$159.4	\$137.3	Increase in third party claims costs, net of insurance proceeds and a year 2024 AB 1054 Wildfire Fund reimbursement, that are included in the TO21 formula rate. The net wildfire claims costs incurred in 2023 were manually removed from the

Line #	FERC Account	Cost	Rate Year 2025 Recorded Adjusted	Rate Year 2026 Recorded Adjusted	Change Rate Year 2026 / 2025 Millions	Explanation
						FERC Form 1 account 925 balance and excluded from the TO21 RY2025 formula rate because they were already included for recovery from customers in PG&E's TO20 RY2023 Update filing. The \$137.3 million increase is shown by claim event in Table A below.
2		Workers Compensation	\$13.3	\$23.8	\$10.5	Increase in workers compensation costs.
1		Litigation, Settlements and Judgements	\$38.2	\$4.9	\$(33.3)	Decrease in litigation, settlements and judgements.
5		<b>Subtotal</b>	<b>\$73.6</b>	<b>\$188.1</b>	<b>\$114.5</b>	
6		All Other	\$123.4	\$127.5	\$4.1	Other non-major drivers.
7	<b>Total</b>		<b>\$197.0</b>	<b>\$315.6</b>	<b>\$118.6</b>	<i>Note, there may be minor differences due to rounding.</i>

**Table A**

Fire Event	RY2026 FERC Form 1 Elec 100% of Costs	RY2026 FERC Form 1 Electric 77% incl in TO FR	RY2026 FERC Form 1 Electric incl in TO FR	RY2026 - RY2025
2015 Butte	-	-		-
2017 Nbay	-	-		-
2018 Camp	-	-		-
2019 Kincade	100,000,000	77,000,000		77,000,000
2019 Kincade - Insur Recov	-	-		-
2020 Zogg	(2,657,946)	(2,046,618)		(2,046,618)
2020 Zogg - Insur Recov	1,339,879	1,031,707		1,031,707
2022 Dixie	325,000,000	250,250,000		250,250,000
2022 Dixie - Insur Recov	(1,339,879)	(1,031,707)		(1,031,707)
2022 Dixie - WF Fund Cash (AB 1054)	(168,678,707)	(168,678,707)		(168,678,707)
2021 Fly	-	-		-

<b>Fire Event</b>	<b>RY2026 FERC Form 1 Elec 100% of Costs</b>	<b>RY2026 FERC Form 1 Electric 77% incl in TO FR</b>	<b>RY2026 FERC Form 1 Electric incl in TO FR</b>	<b>RY2026 - RY2025</b>
2022 Mosquito	-	-		-
2022 Mosquito - Insur Recov	(27,305,503)	(21,025,237)		(21,025,237)
Grizzly Tap	122,637	122,637	7,186,160	(7,063,523)
2024 Sites Fire	50,000	-		-
Other Events	15,343,689	23,763,689	14,866,584	8,897,105
	<b>\$241,874,170</b>	<b>\$159,385,763</b>	<b>\$22,052,744</b>	<b>\$137,333,019</b>

**Table A Notes:**

- a. The 2024 Sites fire costs are removed from A&G costs because they are recovered through PG&E's Wildfire Liability Self-insurance Program and therefore reflected in the Self-Insurance model.
- b. Pursuant to Section 6.4.1 of the TO21 settlement agreement, PG&E included 77% of the 2024 Settled wildfire costs in the TO21 formula rate. The Settled Wildfires are defined in the TO21 Settlement Section 6.1 and include Kincade, Drum, Zogg, Dixie, Fly and Mosquito Fires.

**PACIFIC GAS AND ELECTRIC COMPANY  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q17
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-17**

With reference to the response to CPUC-PGE-008, please identify which asset was the subject of the alleged breach.

**ANSWER SIXCITIES-PGE-17**

Electric switch assets used to build the underground miles are the subject of contractual damage. Please also refer to PG&E's response to FERC-TO21\_AU\_SixCities-PGE\_02-Q15.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
**Rate Year 2026 Annual Update**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q18
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cites
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-18**

With reference to the response to CPUC-PGE-009 and “FERC-TO21\_AU\_CPUC-PGE\_01-Q09\_Atch01.xlsx,” please provide an itemized list of the bank fees comprising the \$6,560,126 identified as Bank Fees.

**ANSWER SIXCITIES-PGE-18**

Please refer to the Table below for 2024 Bank Fees shown in more detail.

<b>Cost</b>	<b>2024 Recorded</b>
Bank Service Fees	\$ 1,550,231
Trustee Fees	\$ 475,393
LOC Fees	\$ 990,173
Bank Credit Fees	\$ 3,544,329
	\$ 6,560,126

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q19
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Scott Toback, Nick Medina

**QUESTION SIXCITIES-PGE-19**

With reference to the response to CPUC-PGE-010-CAP, please explain whether PG&E collected or will collect Contributions in Aid of Construction (“CIAC”) for the listed projects. If not, please explain why not. If so, please provide the dates and amounts of such CIAC collections.

**ANSWER SIXCITIES-PGE-19**

For purposes of this data response, PG&E understands CIAC to be contributions paid to PG&E by a third party which are not reimbursed by PG&E after commercial operation is reached, as is the case with Direct Assigned projects such as third-party generation interconnections that are not included in TO.

Three of the projects listed in the response to CPUC-PGE-010-CAP, including POs 5554924, 5554925, and 5799905, are WRO Load Interconnection projects for which PG&E does not collect CIAC.

The other project, PO 5799904, is a non-CAISO controlled facility that should not have been included as a forecast in the TO21 RY2026 Annual Update filing. As of November 2025 (when data was pulled for the RY2026 Annual Update filing), there were no recorded plant additions for PO 5799904 included in TO21 rate base. PG&E will ensure PO 5799904 is not included in future TO21 Annual Updates as a forecast within Schedule 9 (9-PlantAdditions) of the TO21 Formula Rate Model.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
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Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q20
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cites
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Eunice Li

**QUESTION SIXCITIES-PGE-20**

With reference to the response to CPUC-PGE-032, please:

- a. Explain what is meant by “The “#N/A” are the incremental orders identified subsequently after the RY2025 filing the [sic] should be transferred from capital to expense,” at spreadsheet line 5;
- b. Provide the spreadsheet upon which FERC-TO21\_AU\_CPUC-PGE\_02-Q32\_Atch01 is based and contains the “#N/A” reference; and
- c. Explain the use of the word “Order” at cell I27 and provide any Commission orders addressing this amount.

**ANSWER SIXCITIES-PGE-20**

- a. The “#N/A” refer to the row labels in the table, column A, in the response to CPUC-PGE-032. The values under the row label “#N/A” represents the dollar for the additional orders identified that should be transferred from capital to expense which were not reflected in RY2025 annual update.

We compared the new list of orders to the original list of orders adjusted in RY2025 annual update by using the VLOOKUP function in excel. Therefore, the new orders were marked as “#N/A” as the result returned from the VLOOKUP function. We then ran a pivot table as shown on the response to CPUC-PGE-032.

- b. Refer to FERC-TO21\_AU\_SixCities-PGE\_02-Q20\_Atch01.
- c. It is the expense order number where the accounting journal entries are recorded to increase the O&M on the books.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER26-XX-XXX, et. al.  
Rate Year 2026 Annual Update  
Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q21
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cites
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Jean-Paul Wallis

**QUESTION SIXCITIES-PGE-21**

With reference to the response to CPUC-PGE-055, please explain what circumstances were changed, by date of change event, since PO5774870 was initially issued. Please start from the date of issuance of the PO and include all expenditures on the purchase order based on the changes identified.

**ANSWER SIXCITIES-PGE-21**

Ten years of commercial, private, residential, and industrial construction development throughout San Francisco have created several conflict points in the initial design issue. Some of the major developments that have created known conflicts include:

- Chase Center stadium and surrounding development (2019)
- UCSF Mission Bay campus development (several projects, year varies)
- Potrero Switchyard GIS conversion project (ongoing)
- PG&E Transmission and Substation maintenance and upgrade projects at Mission, Larkin, and Potrero substations (ongoing)
- PG&E Transmission and Substation standards/requirements updates (ongoing)

The project team received a transmission and substation engineering proposal to update the design package from a preferred engineering partner. The contract proposal is approximately \$0.75M to update both shoofly design routes and includes another \$0.75M for design options including LIDAR and utility detection surveys. The contract has not been executed at the time of this response. There will be minor PG&E review and support overhead costs to manage the engineering contract on the order of \$0.1M-\$0.2M.

**PACIFIC GAS AND ELECTRIC COMPANY  
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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q22
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cites
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	George Kataoka

**QUESTION SIXCITIES-PGE-22**

With reference to the response to CPUC-PGE-057, please confirm that insulators are not considered mass plant, but are a retirement unit.

**ANSWER SIXCITIES-PGE-22**

PG&E confirms insulators for electric transmission are not considered mass plant and instead are a specific retirement unit within FERC Plant Account 356 - Overhead conductors and devices.

Please note that PG&E interprets “mass plant” as assets that are grouped together as numerous similar items and are not individually tracked or retired for accounting purposes. Instead, mass plant uses the vintage retirement methodology based on estimated average service lives.

**PACIFIC GAS AND ELECTRIC COMPANY  
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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q23
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Justin Cain, George Kataoka

**QUESTION SIXCITIES-PGE-23**

Please reference the response to CPUC-PGE-071, which states that PO 5781324 -- FAMOSO: EM Repl CB 132- 152, had an “Operative Date” of “Aug-25.” The response to CPUC-PGE-069 states: “Fall 2024: There were three clearance timeframes that were pushed for one reason or another, but the work finally was completed on the final clearance of Fall 2024 with an operative date of 12/19/24.” Please reconcile the following dates: (1) date the work was complete in the Fall of 2024; (2) the date of operation; (3) the date when EM Repl CB 132- 152 AFUDC accrual was stopped; (4) the date when the project was placed in service; and (5) the date that depreciation began.

**ANSWER SIXCITIES-PGE-23**

- (1) Construction ended for CB 132- 152 under PO 5781324 on 12/19/2024
- (2) CB 132- 152 became operational for PO 5781324 on 12/19/2024.
- (3) AFUDC accruals for PO 5781324 stopped in April 2025.
- (4) Project marked Operative in SAP in April 2025 as there were additional project activities post the circuit breakers becoming operational in December 2024.
- (5) Depreciation expense for PO 5781324 began accruing in April 2025.

**PACIFIC GAS AND ELECTRIC COMPANY  
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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q24
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cites
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Garrett Galimba, George Kataoka

**QUESTION SIXCITIES-PGE-24**

With reference to the response to CPUC-PGE-101, please explain why contract costs for PO 5776721 KERN PP continued to be incurred during 2023 and 2024 while the project was deferred. Please include in the response the amount of contract costs incurred.

**ANSWER SIXCITIES-PGE-24**

Work order 74013900 (under PO 5776721) was set to Deferred SAP Order status starting March 2023 and taken out of Deferred status in June 2024. There were no recorded costs charged to this work order during the time the order was Deferred in SAP.

**PACIFIC GAS AND ELECTRIC COMPANY  
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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q25
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cites
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	George Kataoka, Garrett Galimba

**QUESTION SIXCITIES-PGE-25**

With reference to the response to CPUC-PGE-103, please explain why the AFUDC accrual for PO 5776721 – KERN PP: Install Security Technology was not stopped in SAP until 3/2023 if the project was deferred beginning 11/2022.

**ANSWER SIXCITIES-PGE-25**

The associated work order under this planning order was deferred beginning March 2023. AFUDC stops accruing for work orders once SAP Order Status is set to Deferred status. Work order 74013900 (under PO 5776721) was set to Deferred status starting March 2023 and taken out of Deferred status in June 2024. The work order was set to Deferred status (in March 2023) as soon as both construction activities were stopped and further funding for construction activities was confirmed not available.

**PACIFIC GAS AND ELECTRIC COMPANY  
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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q26
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cites
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Rene Aguire

**QUESTION SIXCITIES-PGE-26**

With reference to the response to CPUC-PGE-155, please provide the date when each of the “numerous Transmission SCADA Replacement Program (TSRP) planning orders” were ready for service.

**ANSWER SIXCITIES-PGE-26**

The Transmission SCADA Replacement Program (TSRP) planning orders are all uniquely listed in the TO filing documentation and the operative dates of those planning orders are accurate for jobs that were completed or placed in service by TSRP.

For any in-flight TSRP projects that were absorbed by the Electric Grid Modernization Program (EGMP) scope, those orders have been placed “On Hold” until the respective site completes under the EGMP scope at which point both the legacy TSRP order and future EGMP order for the site will be marked as “operative” using the same in-service date. An example of this is with the TSRP\_CV\_SUB\_TESLA project (Planning Order 5792364).

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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q27
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cites
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Nick Medina, George Kataoka, Michelle Sakamoto

**QUESTION SIXCITIES-PGE-27**

With reference to the response to CPUC-PGE-157, please provide the following information for the work orders under the programmatic PO's:

- a. The date each work order was issued;
- b. The date each work order was ready for service;
- c. The amount of AFUDC accrued in each work order;
- d. The date such AFUDC accrual was stopped;
- e. The date each work order was placed into service; and
- f. Any difference between the date the work order was ready for service and the date the work order was placed into service.

**ANSWER SIXCITIES-PGE-27**

Please refer to FERC-TO21\_AU\_SixCities-PGE\_02-Q27-Atch01.

Note that PG&E interprets "date each work order was issued" (subpart a) as the date the work order was created within SAP.

**ATTACHMENTS**

FERC-TO21\_AU\_SixCities-PGE\_02-Q27-Atch01.xlsx

**PACIFIC GAS AND ELECTRIC COMPANY**  
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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q28
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cites
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-28**

Please refer to the spreadsheet titled “FERC-TO21\_AU\_NCPA-PGE\_01-Q15\_Atch01,” provided in response to NCPA-PGE-15. This spreadsheet includes 296 line items identified with a “Budget Level 2” (Column G) of “Utility Partnerships and Innovation.” These lines have a total Electric Amount of \$19,715,471. With regard to these lines, please respond to the following questions:

- a. Describe the term “Utility Partnerships and Innovation” as it is used by PG&E for the purpose of recording its costs.
- b. Provide internal policy, procedure documentation, memos, or other documentation relied on by PG&E staff to determine which activities and costs recorded under the Utility Partnerships and Innovation category.
- c. Provide internal policy, procedure documentation, memos, or other documentation relied on by PG&E staff to determine that activities and costs recorded under the Utility Partnerships and Innovation category are appropriately recorded in Administrative and General FERC Accounts Nos. 920, 921 and 923.
- d. Explain the nature and purpose of the work and activity for which costs are recorded under this category.
- e. Explain the activities recorded under this category that are performed as part of PG&E’s transmission function and responsibilities.
- f. State which programs or activities recorded in this category are available for use or accessible by wholesale transmission customers.
- g. State which customers can avail or access the programs or activities that are recorded in this category.

**ANSWER SIXCITIES-PGE-28**

- a. Utility Partnerships and Innovation is the name of the organization within PG&E where the wildfire outage mitigation programs are managed as described in PG&E's responses to FERC-TO21\_AU\_SixCities-PGE\_02-Q10 to FERC-TO21\_AU\_SixCities-PGE\_02-Q14. Other

programs managed by Utility Partnerships and Innovation include, among others, clean energy, building electrification, and Distributed Energy Resource Management (DERM).

b. All costs associated with the Utility Partnerships and Innovation organization are categorized under Utility Partnerships and Innovation.

c. The costs are recorded consistently with the FERC's Uniform System of Accounts (USOA). Specifically, the wildfire mitigation program labor, materials and outside professional costs are recorded to FERC accounts 920, 921 and 923 because they are incurred in support of all functional areas.

d. Please refer to PG&E's responses to FERC-TO21\_AU\_SixCities-PGE\_02-Q10 to FERC-TO21\_AU\_SixCities-PGE\_02-Q14 for the wildfire mitigation costs recorded to A&G FERC accounts.

e. Consistent the responses to FERC-TO21\_AU\_SixCities-PGE\_02-Q10 to FERC-TO21\_AU\_SixCities-PGE\_02-Q14, these activities are related to mitigating wildfire safety outages -- both PSPS and EPSS outages -- for PG&E's customers. Mitigating wildfire safety outages for highly impacted customers supports PG&E's ability to reduce wildfire safety risk through its PSPS and EPSS activities.

**PACIFIC GAS AND ELECTRIC COMPANY**  
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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q29
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cites
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino, Mia Gilbert

**QUESTION SIXCITIES-PGE-29**

Refer to the spreadsheet titled “FERC-TO21\_AU\_NCPA-PGE\_01-Q15\_Atch01” provided in response to NCPA-PGE-15. This spreadsheet includes 296 line items identified with a “Budget Level 3” (Column H) of “Load Management Services.” These lines have a total Electric Amount of \$19,715,471. With regard to these lines, please respond to the following questions:

- a. Describe the term Load Management Services as it is used by PG&E for the purpose of recording its costs.
- b. Provide internal policy, procedure documentation, memos, or other documentation relied on by PG&E staff to determine which activities and costs are recorded under the Load Management Services category.
- c. Provide internal policy, procedure documentation, memos, or other documentation relied on by PG&E staff to determine that activities and costs recorded under the Load Management Services category are appropriately recorded in the Administrative and General FERC Accounts Nos. 920, 921 and 923.
- d. Explain the nature and purpose of the work and activity for which costs are recorded under this category.
- e. Explain the activities recorded under this category that are performed as part of PG&E’s transmission function and responsibilities.
- f. State which programs or activities recorded in this category, that are available for use, or accessible, by wholesale transmission customers.
- g. State who can avail or access the programs or activities that are recorded in this category.
- h. Confirm which customer load is being managed pursuant to the activities that are recorded in this category, e.g., PG&E’s retail load, wholesale transmission customers’ own load or other load, etc.

## ANSWER SIXCITIES-PGE-29

- a. Load Management Services is the team within Utility Partnerships and Innovation where the wildfire outage mitigation programs are managed, among other customer programs.
- b. All costs associated with the Load Management Services team are categorized under Load Management Services.
- c. The costs are recorded consistently with the FERC's Uniform System of Accounts (USOA). Specifically, the wildfire mitigation program labor, materials and outside professional costs are recorded to FERC accounts 920, 921 and 923 because they are incurred in support of all functional areas.
- d. Please refer to PG&E's responses to FERC-TO21\_AU\_SixCities-PGE\_02-Q10 to FERC-TO21\_AU\_SixCities-PGE\_02-Q14 for the wildfire mitigation costs recorded to A&G FERC accounts.
- e. Consistent with responses FERC-TO21\_AU\_SixCities-PGE\_02-Q10 to FERC-TO21\_AU\_SixCities-PGE\_02-Q14, these activities are related to mitigating wildfire safety outages -- both PSPS and EPSS outages -- for PG&E's customers. Mitigating wildfire safety outages for highly impacted customers supports PG&E's ability to reduce system-wide, wildfire safety risk through the PSPS and EPSS activities. These programs provide system wide benefit by reducing wildfire risk by making EPSS and PSPS events more sustainable.
- f. Consistent with PG&E's responses to FERC-TO21\_AU\_SixCities-PGE\_02-Q10 to FERC-TO21\_AU\_SixCities-PGE\_02-Q14, these programs are not directly available to wholesale transmission customers.
- g. Please refer to the eligibility criteria for each program provided in the responses FERC-TO21\_AU\_SixCities-PGE\_02-Q10 to FERC-TO21\_AU\_SixCities-PGE\_02-Q14.
- h. To the extent that the wildfire outage mitigations provided under these programs (which include permanent battery systems) are used for load management, they would be managing the participant's load, and all direct participants in these programs are retail customers.

**PACIFIC GAS AND ELECTRIC COMPANY**  
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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q30
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cites
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-30**

With reference to the response to SixCities-PGE-1-20, please respond to the following questions:

- a. Is or was the Permanent Battery Storage Rebate program only available to PG&E’s retail rate customers? If the answer is no, please state each party that could avail of the program.
- b. Explain whether and how PG&E recovers the costs of the Permanent Battery Storage Rebate program in its California Public Utilities Commission-approved rates (e.g., whether a rider mechanism is in place).
- c. Provide internal policy, procedure documentation, memos, or other documentation relied on by PG&E staff to determine that activities and costs recorded under the EPSS-CC-Generator Rebate Program category are appropriately recorded in Administrative and General FERC Account Nos. 920, 921 and 923.
- d. Explain why costs associated with the Permanent Battery Storage Rebate program should not be recorded to the following FERC Accounts: (a) Account 906 Customer Service and Informational Expenses, (b) Account 907 Supervision, (c) Account 908 Customer Assistance Expenses, and/or (d) Account 909 Informational and Instructional Advertising Expenses, based on the following excerpts from the Uniform System of Accounts:
  - i. Account 906 Customer Service and Informational Expenses, states:

“This account shall include the cost of supervision, labor, and expenses incurred in customer service and informational activities, the purpose of which is to encourage safe and efficient use of the utility's service, to encourage conservation of the utility's service, and to assist present customers in answering specific inquiries as to the proper and economic use of the utility's service and the customer's equipment utilizing the service.”
  - ii. Account 907 Supervision, states:

“This account shall include the cost of labor and expenses incurred in the general direction and supervision of customer service activities, the object of which is to encourage safe, efficient and economical use of the utility's service. Direct supervision of a specific activity within customer service and

informational expense classification shall be charged to the account wherein the costs of such activity are included.”

iii. Account 908 Customer Assistance Expenses, states, in part:

“This account shall include the cost of labor, materials used and expenses incurred in providing instructions or assistance to customers, the object of which is to encourage safe, efficient and economical use of the utility's service.

ITEMS:

...

3. Advice directed to customers as to how they may achieve the most efficient and safest use of electric equipment.
4. Demonstrations, exhibits, lectures, and other programs designed to instruct customers in the safe, economical or efficient use of electric service, and/or oriented toward conservation of energy.
5. Engineering and technical advice to customers, the object of which is to promote safe, efficient and economical use of the utility's service.

...

iv. Account 909 Informational and Instructional Advertising Expenses, states, in part:

“This account shall include the cost of labor, materials used and expenses incurred in activities which primarily convey information as to what the utility urges or suggests customers should do in utilizing electric service to protect health and safety, to encourage environmental protection, to utilize their electric equipment safely and economically, or to conserve electric energy.”

### **ANSWER SIXCITIES-PGE-30**

a. Yes. As described in FERC-TO21\_AU\_SixCities-PGE\_01-Q20, these costs are associated with the Permanent Battery Storage Rebate (PBSR) program. The PBSR program is specifically for mitigating wildfire safety outages, and unlike more general customer-facing programs, Wildfire mitigation work supports the entire enterprise. These programs provide system wide benefit by reducing wildfire risk by making Enhanced Powerline Safety Settings (EPSS) events more sustainable.

b. This program was approved in PG&E's 2023 GRC, and PG&E recovers the CPUC functional area portion of the costs in distribution rates through the Wildfire Mitigation Balancing Account (WMBA).

c. The costs are recorded consistently with the FERC's Uniform System of Accounts (USOA). Specifically, the wildfire mitigation program labor, materials and outside professional costs are recorded to FERC accounts 920, 921 and 923 because they are incurred in support of all functional areas.

d. The costs are not recorded to FERC accounts 906 to 909 because the program is to eliminate service disruptions as a result of the EPSS outages. These programs provide system wide benefit by reducing wildfire risk by making EPSS events more sustainable.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER26-XX-XXX, et. al.**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q31
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-31**

With reference to the response to SixCities-PGE-1-21, please respond to the following questions:

- a. Are or were the Customer Mitigation Fixed Power Solutions programs and initiatives (e.g. Residential Storage Initiative and K-12 non-residential initiative) only available to PG&E’s retail rate customers? If the answer is no, please state each party that could avail of the programs or initiatives.
- b. Explain whether and how PG&E recovers the costs of the Customer Mitigation Fixed Power Solutions program in its California Public Utilities Commission approved rates (e.g., whether a rider mechanism is in place).
- c. Provide internal policy, procedure documentation, memos, or other documentation relied on by PG&E staff to determine that activities and costs recorded under the EPSS – Customer Mitigation (FPS) category are appropriately recorded in Administrative and General FERC Account Nos. 920, 921 and 923.
- d. Explain why costs associated with the Customer Mitigation Fixed Power Solutions program should not be recorded to the following FERC Accounts: (a) Account 906 Customer Service and Informational Expenses, (b) Account 907 Supervision, (c) Account 908 Customer Assistance Expenses, and/or (d) Account 909 Informational and Instructional Advertising Expenses, based on the excerpts from the Uniform System of Accounts as set out in Six Cities-2-30, subpart d, above.

**ANSWER SIXCITIES-PGE-31**

- a. Yes. As described in PG&E's response to FERC-TO21\_AU\_SixCities-PGE\_01-Q21, these costs are associated with the Residential Storage Initiative (RSI) program and the K-12 non-residential initiative. These programs are specifically for mitigating wildfire safety outages. These programs provide system wide benefit by reducing wildfire risk by making Enhanced Powerline Safety Settings (EPSS) events more sustainable.

b. This program was approved in PG&E's 2023 GRC, and PG&E recovers the CPUC functional area portion of the costs in distribution rates through the Wildfire Mitigation Balancing Account (WMBA).

c. The costs are recorded consistently with the FERC's Uniform System of Accounts (USOA). Specifically, the wildfire mitigation program labor, materials and outside professional costs are recorded to FERC accounts 920, 921 and 923 because they are incurred in support of all functional areas.

d. The costs are not recorded to FERC accounts 906 to 909 because the program is to eliminate service disruptions as a result of the EPSS outages. These programs provide system wide benefit by reducing wildfire risk by making EPSS events more sustainable.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q32
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-32**

With reference to the response to SixCities-PGE-1-22, please respond to the following questions:

- a. Is or was the Generator & Battery Rebate Program only available to PG&E's retail rate customers? If the answer is no, please state each party that could avail of the program.
- b. Explain whether and how PG&E recovers the costs of the Generator & Battery Rebate Program in its California Public Utilities Commission approved rates (e.g., whether a rider mechanism is in place).
- c. Provide internal policy, procedure documentation, memos, or other documentation relied on by PG&E staff to determine that activities and costs recorded under the Generator Rebate Program category are appropriately recorded in Administrative and General FERC Account Nos. 920, 921 and 923.
- d. Explain why costs associated with the Generator & Battery Rebate Program should not be recorded to the following FERC Accounts: (a) Account 906 Customer Service and Informational Expenses, (b) Account 907 Supervision, (c) Account 908 Customer Assistance Expenses, and/or (d) Account 909 Informational and Instructional Advertising Expenses, based upon the excerpts from the Uniform System of Accounts as set out in Six Cities-2-30, subpart d, above.

**ANSWER SIXCITIES-PGE-32**

- a. Yes. As described in FERC-TO21\_AU\_SixCities-PGE\_01-Q22, these costs are associated with the Generator and Battery Rebate (GBRP) program. The GBRP program is specifically for mitigating wildfire safety outages. These programs provide system wide benefit by reducing wildfire risk by making Enhanced Powerline Safety Settings (EPSS) events more sustainable.
- b. This program was approved in PG&E's 2023 GRC, and PG&E recovers the CPUC functional area portion of the costs in distribution rates through the Wildfire Mitigation Balancing Account (WMBA).

c. The costs are recorded consistently with the FERC's Uniform System of Accounts (USOA). Specifically, the wildfire mitigation program labor, materials and outside professional costs are recorded to FERC accounts 920, 921 and 923 because they are incurred in support of all functional areas.

d. The costs are not recorded to FERC accounts 906 to 909 because the program is to eliminate service disruptions as a result of the EPSS outages. These programs provide system wide benefit by reducing wildfire risk by making EPSS events more sustainable.

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q33
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-33**

With reference to the response to SixCities-PGE-1-23, please respond to the following questions:

- a. Is or was the Public Safety Power Shutoff (PSPS) CC Portable Battery Storage Rebate only available to PG&E’s retail rate customers? If the answer is no, please state each party that could avail of the program.
- b. Explain whether and how PG&E recovers the costs of the Public Safety Power Shutoff (PSPS) CC Portable Battery Program in its California Public Utilities Commission approved rates (e.g., whether a rider mechanism is in place).
- c. Provide internal policy, procedure documentation, memos, or other documentation relied on by PG&E staff to determine that activities and costs recorded under the Public Safety Power Shutoff CC Portable Battery Storage Rebate category are appropriately recorded in Administrative and General FERC Account Nos. 920, 921 and 923.
- d. Explain why costs associated with the Public Safety Power Shutoff (PSPS) CC Portable Battery Program should not be recorded to the following FERC Accounts: (a) Account 906 Customer Service and Informational Expenses, (b) Account 907 Supervision, (c) Account 908 Customer Assistance Expenses, and/or (d) Account 909 Informational and Instructional Advertising Expenses, based on the excerpts from the Uniform System of Accounts as set out in Six Cities 2-30, subpart d, above.

**ANSWER SIXCITIES-PGE-33**

- a. Yes. As described in FERC-TO21\_AU\_SixCities-PGE\_01-Q23, these costs are associated with the Portable Battery Program (PBP). This program is specifically for mitigating wildfire safety outages. These programs provide system wide benefit by reducing wildfire risk by making Public Safety Power Shutoff (PSPS) events more sustainable.
- b. This program was approved in PG&E's 2023 GRC, and PG&E recovers the CPUC functional area portion of the costs in distribution rates through the Wildfire Mitigation Balancing Account (WMBA).

c. The costs are recorded consistently with the FERC's Uniform System of Accounts (USOA). Specifically, the wildfire mitigation program labor, materials and outside professional costs are recorded to FERC accounts 920, 921 and 923 because they are incurred in support of all functional areas.

d. The costs are not recorded to FERC accounts 906 to 909 because the program is to eliminate service disruptions as a result of the PSPS outages. These programs provide system wide benefit by reducing wildfire risk by making PSPS events more sustainable.

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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q34
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cites
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-34**

With reference to the response to SixCities-PGE-1-24, please respond to the following questions:

- a. Is or was the Disability Disaster Access & Resources program only available to PG&E’s retail rate customers? If the answer is no, please state each party that could avail of the program.
- b. Explain whether and how PG&E recovers the costs of the Disability Disaster Access & Resources program in its California Public Utilities Commission approved rates (e.g., whether a rider mechanism is in place).
- c. Provide internal policy, procedure documentation, memos, or other documentation relied on by PG&E staff to determine that activities and costs recorded under the PSPS-CFILC Contract category are appropriately recorded in Administrative and General FERC Account Nos. 920, 921 and 923.
- d. Explain why costs associated with the Disability Disaster Access & Resources program should not be recorded to the FERC Accounts of (a) Account 906 Customer Service and Informational Expenses, (b) Account 907 Supervision, (c) Account 908 Customer Assistance Expenses, and/or (d) Account 909 Informational and Instructional Advertising Expenses, based upon the excerpts from the Uniform System of Accounts as set out in Six Cities-2-30, subpart d, above.

**ANSWER SIXCITIES-PGE-34**

- a. Yes. As described in FERC-TO21\_AU\_SixCities-PGE\_01-Q24, these costs are associated with the Disability Disaster Access & Resources (DDAR) program, under which customers are provided with portable batteries and information related to PG&E's back-up power offerings and emergency preparedness. This program is specifically for mitigating wildfire safety outages. These programs provide system wide benefit by reducing wildfire risk by making Public Safety Power Shutoff (PSPS) events more sustainable.

b. This program was approved in PG&E's 2023 GRC, and PG&E recovers the CPUC functional area portion of the costs in distribution rates through the Wildfire Mitigation Balancing Account (WMBA).

c. The costs are recorded consistently with the FERC's Uniform System of Accounts (USOA). Specifically, the wildfire mitigation program labor, materials and outside professional costs are recorded to FERC accounts 920, 921 and 923 because they are incurred in support of all functional areas.

d. The costs are not recorded to FERC accounts 906 to 909 because the program is to eliminate service disruptions as a result of the PSPS outages. These programs provide system wide benefit by reducing wildfire risk by making PSPS events more sustainable.

**PACIFIC GAS AND ELECTRIC COMPANY  
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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q35
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino and Eileen Liu

**QUESTION SIXCITIES-PGE-35**

With reference to the response to SixCities-PGE-1-19, please respond to the following questions:

- a. Describe the term “Customer Care” in the description of “Customer Care – Lean Office Org.”
- b. State the scope of work given by PG&E to the Lean Office Organization consultants and provide supporting documentation.
- c. Explain whether a request for proposal process was undertaken to select the Lean Office Organization consultants to undertake the project that focused on waste elimination efforts. If yes, please provide a copy of the request for proposal document and describe the requested scope of activities set out in that document.
- d. Provide copies of final reports, presentations or other deliverables that the Lean Office Organization consultants provided to PG&E.
- e. State when the contract(s) for the Lean Office Organization project(s) was signed, when work commenced, and when the work was completed or is estimated to be completed.
- f. State the departments and/or PG&E working groups that the referenced project(s) were engaged with for the “standardization and streamlining of PG&E’s work activities.”
- g. State the work activities that were reviewed and assessed by the Lean Office Organization consultants.
- h. In the response to SixCities-PGE-1-19, PG&E states “These efforts include, among other things, standardization and streamlining of PG&E’s work activities, to reduce overall costs for customers” (emphasis added). Explain what other efforts and activities were undertaken, as referenced in this statement.
- i. Explain which transmission function activities were reviewed and assessed by the Lean Office Organization consultants.
- j. Explain which distribution function activities were reviewed and assessed by the Lean Office Organization consultants.
- k. Explain which production function activities were reviewed and assessed by the Lean Office Organization consultants.

1. Explain which retail customer related activities were reviewed and assessed by the Lean Office Organization consultants.

### **ANSWER SIXCITIES-PGE-35**

a.) Customer Care comprises the central budget organization that oversees and manages the Lean Office Organization.

b.) Please refer to the following two attachments for the scope of work:

1. FERC-TO21\_AU\_SixCities-PGE\_02-Q35Atch01 - Contract Work Authorization (CWA).
2. FERC-TO21\_AU\_SixCities-PGE\_02-Q35Atch02 - Master Service Agreement (MSA)

Please note, the dollar amounts included on the CWA and MSA are estimated costs at the time of signing the documents, and they may vary from actual costs.

c.) There was no request for proposal.

d.) Please refer to the following attachments for reports produced by the Lean Office Organization:

- FERC-TO21\_AU\_SixCities-PGE\_02-Q35Atch03
- FERC-TO21\_AU\_SixCities-PGE\_02-Q35Atch04
- FERC-TO21\_AU\_SixCities-PGE\_02-Q35Atch05

e.) The original MSA was signed on 4/2/2021 for a service period of until 3/31/2024; a CWA was signed on 3/12/2024 that extended the service period until 1/31/2025.

f.) The implementation of the five Lean plays (visual management, operating reviews, problem solving, standard work, waste elimination) and the consulting agreement applied to all PG&E functional areas and management processes.

g.) As a part of the implementation, the five Lean plays are assessed on an annual basis. This Lean Adoption Maturity Assessment (LAMA) are undertaken by all Functional Areas.

h.) Please refer to PG&E's response to part (g) above.

i.) Please refer to PG&E's response to part (g) above.

j.) Please refer to PG&E's response to part (g) above.

k.) Please refer to PG&E's response to part (g) above.

l.) Please refer to PG&E's response to part (g) above.

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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q36
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cites
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-36**

Please refer to the spreadsheet titled “FERC-TO21\_AU\_NCPA-PGE\_01-Q15\_Atch01” provided in response to NCPA-PGE-15. This spreadsheet includes 1,117 lines identified with a “Budget Level 2” (Column G) of “Marketing and Communications” together with a “Organization” (Column X) identifier of “Customer Care – Mkt & Comm” or “Customer Care.” These lines have a total Electric Amount of \$20,326,130 and a “Elec RA” amount of \$21,720,358. With regard to these lines, please:

- a. Explain the nature and purpose of the work and activity for which costs are recorded under this category.
- b. Explain why the referenced Customer Care marketing and communication costs should not be recorded to the following FERC Accounts: (a) Account 906 Customer Service and Informational Expenses, (b) Account 907 Supervision, (c) Account 908 Customer Assistance Expenses, and/or (d) Account 909 Informational and Instructional Advertising Expenses, based upon the excerpts from the Uniform System of Accounts as set out in Six Cities-2-30, subpart d, above.

**ANSWER SIXCITIES-PGE-36**

a.) The costs are for all Above-the-Line (ATL) work performed by the Marketing & Communications department, inclusive of labor, contract, materials and other hard costs. The nature of this work is extensive, including but not limited to: direct-to-customer communications, media engagement, ATL-funded safety advertising, videos that share safety and energy savings tips, communications that go into our bill package (many of which are to satisfy legal or regulatory compliance requirements), translation services internal meeting execution, customer in-person events, communications for new customers promoting payment, safety and other services, internal communications, and more.

b.) These costs are properly recorded to FERC Accounts 920, 921, and 923 as administrative and general expenses for labor, expenses, and outside services employed for ATL advertising expenses. There were, however, FERC audit findings as a part of FERC's review of the FERC Form 1 associated with classification of certain advertising expenses. PG&E has completed an

extent of condition which has been submitted to the Division of Audits and Accounting (DAA) and is undergoing the DAA's review for years 2020 to 2024. Upon completion of DAA's review, PG&E will submit a refund report with the FERC and will provide a refund to customers.

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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q37
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cites
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-37**

Please refer to the spreadsheet titled “FERC-TO21\_AU\_NCPA-PGE\_01-Q15\_Atch01” provided in response to NCPA-PGE-15. This spreadsheet includes 102 lines identified with a “Budget Level 3” (Column H) of “Solutions Marketing & Advertising” together with a “PO Desc” (Column J) of “PSPS Corp Comms NonEvent (Dist).” These lines have a total Electric Amount of \$3,933,181 and a “Elec RA” amount of \$5,327,409. With regard to these lines, please:

- a. Explain the nature and purpose of the work and activity for which costs are recorded under this category.
- b. Describe what the term “(Dist)” means.
- c. State the cost amount of the corporate communications work and activity that relates to the programs and/or activities for which costs are recorded in the referenced spreadsheet under the line item identifier of “Budget Level 3” (Column H) of “Load Management Services” together with the following “PO Desc” identifier of:
  - i. EPSS - Customer Mitigation (FPS)
  - ii. EPSS- CC-Generator Rebate Program
  - iii. EPSS - Customer Mitigation (FPS)
  - iv. PSPS CC Portable Battery Program
  - v. Generator Rebate Program
  - vi. PSPS-CFILC Contract

**ANSWER SIXCITIES-PGE-37**

a.) This work includes labor and hard costs performed to provide customer communications and outreach for PG&E’s wildfire safety program to raise awareness, build understanding, and convey to its customers what they can do to keep themselves safe, with particular emphasis on understanding and preparing for PSPS events. To ensure customers are prepared for wildfire season and potential PSPS events, PG&E utilizes both paid advertising and direct-to-customer

communications. The CPUC jurisdictional portion of costs are recorded to the Wildfire Mitigation Balancing Account (WMBA).

b.) "Dist" stands for distribution.

c.) The costs referred to in part (c) represent a different set of data than the costs referred to in parts (a) and (b) of this question. Below PG&E provides the amount of corporate communications costs recorded to the following planning orders:

- i. EPSS - Customer Mitigation (FPS) \$18,722
- ii. EPSS- CC-Generator Rebate Program \$14,819
- iii. EPSS - Customer Mitigation (FPS) Refer to i above
- iv. PSPS CC Portable Battery Program \$0.00
- v. Generator Rebate Program \$16,241
- vi. PSPS-CFILC Contract \$0.00

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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q38
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cites
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-38**

Please refer to the spreadsheet titled “FERC-TO21\_AU\_NCPA-PGE\_01-Q15\_Atch01” provided in response to NCPA-PGE-15. This spreadsheet includes 53 line items identified with a “Budget Level 3” (Column H) of “Solutions Marketing & Advertising” and are also identified with a “PO Desc” (Column J) of “EPSS - Marketing & Communications.” These lines have a total Electric Amount of \$3,890,200. With regard to these lines, please:

- a. Explain, specifically, the nature and purpose of the work and activity for which costs are recorded under this category.
- b. State the cost amount of the marketing and communications work and activity that relates to the programs and/or activities for which costs are recorded in the referenced spreadsheet under the line item identifier of “Budget Level 3” (Column H) of “Load Management Services” together with the following “PO Desc” identifier of:
  - i. EPSS - Customer Mitigation (FPS)
  - ii. EPSS- CC-Generator Rebate Program
  - iii. EPSS - Customer Mitigation (FPS)
  - iv. PSPS CC Portable Battery Program
  - v. Generator Rebate Program
  - vi. PSPS-CFILC Contract

**ANSWER SIXCITIES-PGE-38**

a.) This work includes labor and hard costs performed to provide customer communications and outreach for PG&E’s wildfire safety program to raise awareness, build understanding of PG&E’S Enhanced Powerline Safety Settings program, and convey to its customers what they can do to be prepared for potential outages, which can happen—by design for safety—when vegetation or other material touches overhead lines. The bulk of the costs referenced in this category go towards our advertising education campaign, customer outreach (email and traditional mailers) which addresses information about the program and how we’re improving

their service, fact sheets and more. The CPUC jurisdictional portion of costs are recorded to the Wildfire Mitigation Balancing Account (WMBA).

b.) The costs referred to part in (b) represent a different set of data that the costs referred to in parts (a) of this question. Please refer to PG&E's response to FERC-TO21\_AU\_SixCities-PGE\_02-Q37 part (c).

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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q39
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cites
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-39**

Please refer to the spreadsheet titled “FERC-TO21\_AU\_NCPA-PGE\_01-Q15\_Atch01” provided in response to NCPA-PGE-15. Two line items on this spreadsheet are identified with a “Budget Level 3” (Column H) of “Solutions Marketing & Advertising” and are also identified with a “PO Desc” (Column J) of “ATL Safety Communications.” These lines have a total Electric Amount of \$2,988,175. With regard to these lines, please: Nalini Webster, Joe Metcalf

- a. Explain the nature and purpose of the work and activity for which costs are recorded under this category.
- b. State the cost amount of the safety communications work and activity that relates to the programs and/or activities for which costs are recorded in the referenced spreadsheet under the line item identifier of “Budget Level 3” (Column H) of “Load Management Services” together with the following “PO Desc” identifier of:
  - i. EPSS - Customer Mitigation (FPS)
  - ii. EPSS- CC-Generator Rebate Program
  - iii. EPSS - Customer Mitigation (FPS)
  - iv. PSPS CC Portable Battery Program
  - v. Generator Rebate Program
  - vi. PSPS-CFILC Contract

**ANSWER SIXCITIES-PGE-39**

a.) This comprises safety-focused advertising hard costs including purchasing media (TV, Radio, Print and Online), producing advertisements, and the agency time-of-staff to execute this campaign. The topics covered in this work include important, life-saving messages such as staying away from downed power lines, what to do if you smell natural gas, calling 811 before you dig, being prepared for outages and natural disasters and hydroelectric dam safety.

b.) The costs referred to part in (b) represent a different set of data than the costs referred to in parts (a) of this question. Please refer to PG&E's response to FERC-TO21\_AU\_SixCities-PGE\_02-Q37 part (c).

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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q40
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cites
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-40**

Please refer to the spreadsheet titled “FERC-TO21\_AU\_NCPA-PGE\_01-Q15\_Atch01” provided in response to NCPA-PGE-15. A single line item on this spreadsheet is identified with a “Budget Level 3” (Column H) of “Solutions Marketing & Advertising” and are also identified with a “PO Desc” (Column J) of “Wildfire Communications”. These lines have a total Electric Amount of \$1,835,999. With regard to this line item, please:

- a. Explain the nature and purpose of the work and activity for which costs are recorded under this category.
- b. State the cost amount of the wildfire communications work and activity that relates to the programs and/or activities for which costs are recorded in the referenced spreadsheet under the line item identifier of “Budget Level 3” (Column H) of “Load Management Services” together with the following “PO Desc” identifier of:
  - i. EPSS - Customer Mitigation (FPS)
  - ii. EPSS- CC-Generator Rebate Program
  - iii. EPSS - Customer Mitigation (FPS)
  - iv. PSPS CC Portable Battery Program
  - v. Generator Rebate Program
  - vi. PSPS-CFILC Contract

**ANSWER SIXCITIES-PGE-40**

a.) This comprises advertising hard costs (agency time of staff, media and production) to execute PG&E’s Wildfire Communications efforts. The CPUC jurisdictional portion of costs are recorded to the Wildfire Mitigation Plan Memo Account (WMPMA).

b.) The costs referred to part in (b) represents a different set of data that the costs referred to in parts (a) of this question. Please refer to PG&E's response to FERC-TO21\_AU\_SixCities-PGE\_02-Q37 part (c).

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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_AU_SixCities-PGE_02-Q41
<b>Request Date:</b>	December 1, 2025
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	January 2, 2026
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-41**

Please refer to the response to SixCities-PGE-1-18 and respond to the following:

- a. Provide a detailed description of how PG&E's legal costs and advocacy efforts related to the CPUC's valuation proceeding initiated by the City of San Francisco is in the ratepayer interest.
- b. Provide a detailed description of how PGE's legal costs and advocacy efforts related to the condemnation action in Stockton Superior Court by South San Joaquin Irrigation District is in the ratepayer interest.
- c. Provide a detailed explanation of why the legal costs and advocacy efforts related to the above two proceedings are not primarily for the Company's own corporate interests (e.g., protecting profits and market share).

**ANSWER SIXCITIES-PGE-41**

- a. *See* ANSWER SIXCITIES-PGE\_02-Q08(b).
- b. *See* ANSWER SIXCITIES-PGE\_02-Q08(c).
- c. *See* ANSWER SIXCITIES-PGE\_02-Q08(d).