

PACIFIC GAS AND ELECTRIC COMPANY
Transmission Owner Tariff (TO21)
FERC Docket No. ER24-96-000, et al.
Data Response

PG&E Information Request No.:	CPUC-PGE-COC-AU.01		
PG&E File Name:	FERC-TO21-IR-CPUC-PGE-COC-02-AU.01		
Request Date:	July 8, 2024	Response Date:	August 23, 2024
Requesting Party	CPUC	PG&E Respondent:	Marques Cruz/ Irene Liu/

QUESTION CPUC-PGE-COC-AU.01

Referring to Draft-TO21-RY2025-Rate-Model, Schedule 5-CostofCap-2 and WP_5-CostofCap, line 1402, Deferral of interest pending approved recovery:

- a. Please explain why this interest on long-term debt should be removed from Account 427.
- b. Please explain why this amount was \$12,194,373 in the TO21 Working Model for RY2024, and changed to (\$25,745,429) in RY2025.

ANSWER CPUC-PGE-COC-AU.01

- a. The rationale for adjusting debt interest costs in FERC Account 427 is explained on page 18 of Exhibit PGE-0018, line 14 through line 25.
- b. The entry on line 1402 of WP_5-CostofCap reflects G/L 5050010 Interest Cost Deferral, representing the deferred return on debt on capital revenue requirements for various California Public Utilities Commission memorandum accounts. Per Accounting Standard Codification 980, Regulated Operations, regulated companies defer the recognition of incurred expenses (credit) that have yet to be approved for cost recovery if recovery of said costs is probable. The expenses are recognized (debit) upon authorization of recovery.

In 2023, there was a significant expense recognition due to the 2020 Wildfire Mitigation and Catastrophic Events (WMCE) final decision and Interim Rate Relief decisions for 2021 WMCE, 2022 WMCE, and Wildfire and Gas Safety Cost applications. The recovery via rates from these decisions required inception-to-date re-class entries (i.e. debit cost deferral interest and credit regulatory revenues). These re-classes for expense recognition was greater than the interest expense deferrals for FY2023.

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PG&E File Name:	FERC-TO21-IR-CPUC-PGE-COS-02-AU.01		
Request Date:	July 8, 2024	Response Date:	July 24, 2024
Requesting Party	CPUC	PG&E Respondent:	Scott Toback

QUESTION CPUC-PGE-COS-AU.01

Referring to WP_15-NUC

- a. Please show the monthly change in Principal and Interest Balances and reimbursements of each for the following two projects:
 - Wright Solar SS
 - California Flats Solar
- b. Please explain why PG&E does not appear to reimburse projects on a regular schedule. If this assumption is incorrect, please describe PG&E’s process for reimbursements.

ANSWER CPUC-PGE-COS-AU.01

- a. See attachment “FERC-TO21-IR-CPUC-PGE-COS-02-AU.01_Atch01.xlsx” for the monthly change in principal and interest balances and reimbursements for the Wright Solar SS and California Flats Solar projects in 2023. Note that the Column numbers referenced in the attachment are aligned with the columns containing the requested information that can be found in the monthly data tabs in the WP_15-NUC.
- b. PG&E typically reimburses principal and interest on a quarterly basis. However, if there is a small amount of reimbursements remaining on a project, then PG&E may decide to reimburse the remaining amount prior to the new quarter. These “off-schedule” reimbursements require leadership approval from the Electric Generation Interconnection team.

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PG&E Information Request No.:	CPUC-PGE-COS-AU.02		
PG&E File Name:	FERC-TO21-IR-CPUC-PGE-COS-02-AU.02		
Request Date:	July 8, 2024	Response Date:	August 9, 2024
Requesting Party	CPUC	PG&E Respondent:	Nalini Webster, Steve Koenig

QUESTION CPUC-PGE-COS-AU.02

Referring to WP_18-OandM, tab “2,” line 112, PG&E’s adjustment related to Account 566, “Manage Var Bal Acct Processes” has shifted from a \$26.8 million credit to a \$15.3 million charge. In the RY2024 annual update process, in response to CPUC-PGE-028, PG&E stated that these costs related to:

“a multi-year reservation contract to have generators on reserve (temporary generation). The costs support both transmission and distribution but were erroneously recorded in their entirety to transmission O&M expense.”

- a. Please explain whether these are the same costs;
- b. Explain why the shift has occurred;
- c. If there is an allocation being made between distribution and transmission for these costs, please provide the total costs, and the calculations behind the allocation to transmission.

ANSWER CPUC-PGE-COS-AU.02

- a. The erroneous entry made in 2022 to include the costs in transmission O&M was corrected in 2023. So the adjustment to remove \$15.3M in costs 2022 and remove \$15.3M in credits in 2023 is for the same activity.
- b. See response to part (a) above
- c. The table below shows the allocation based on megawatts and number of days by functional area. As shown below, the amount included in transmission O&M expense is \$60,160.54. The rest is assigned to other functional areas for 2023:

	MW*Days	Allocation%	2023 Reservation Costs \$
Transmission O&M	42.00	0.4%	\$ 60,160.54
Transmission Capital	5404.82	50.7%	7,741,830.86
Distribution O&M and Capital	5207.41	48.9%	7,459,056.26
Total			\$ 15,261,047.66

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PG&E Information Request No.:	CPUC-PGE-COS-AU.03		
PG&E File Name:	FERC-TO21-IR-CPUC-PGE-COS-02-AU.03		
Request Date:	July 8, 2024	Response Date:	August 9, 2024
Requesting Party	CPUC	PG&E Respondent:	Ivana Tamburrino

QUESTION CPUC-PGE-COS-AU.03

Referring to Draft-TO21-RY2025-Rate-Model, Schedule 19-AandG, please provide an explanation for the \$127 million increase in Account 920, A&G Salaries for 2023.

ANSWER CPUC-PGE-COS-AU.03

PG&E provides year over year recorded adjusted variance explanations for the sum of FERC Accounts 920, 921, 923, and 931 because these accounts as a group track A&G labor, materials and external professional fees associated with Corporate Services Organizations (Finance, HR, Regulatory, etc.), Enterprise-Wide and Shared Services Programs, and other costs such as STIP and severance. Recorded adjusted amounts are explained instead of recorded FERC Form 1-Electric balances because record adjusted amounts are included in transmission customer rates.

FERC Account 931 is included in this group of accounts because in 2023, PG&E reclassified Corporate Real Estate (CRESS) rent costs from FERC Account 923 to 931. In prior years, these rent costs were recorded to FERC Accounts 921 and 923.¹

Recorded adjusted costs in FERC Accounts 920, 921, 923, and 931 increased by \$141.2 million from \$695.7 million in TO21 RY2022² to \$836.9 million in TO21 RY2023³ primarily due to:

Cost Increases:

1. \$153.1 million in non-Officer STIP due to a higher overall STIP score, from 1.168 in 2022 to 1.701 in 2023.
2. \$37.3M million CRESS Oakland General Office (OGO) headquarters rent costs

Offsetting Cost Decreases:

¹ Please also refer to PG&E’s response to CPUC-PGE-COS-007 for an explanation of the reclass from FERC Account 923 to 931 for CRESS rent costs.

² TO21 RY2022, Schedule 19-AandG, Column 5, Lines 104, 105, and 107.

³ TO21 RY2023, Schedule 19-AandG, Column 5, Lines 104, 105, 107, and 116.

1. (\$54.6) million in Severance and Transitional pay. In 2022, there was a Voluntary Severance Program (VSP).

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PG&E Information Request No.:	CPUC-PGE-COS-AU.04		
PG&E File Name:	FERC-TO21-IR-CPUC-PGE-COS-02-AU.04		
Request Date:	July 8, 2024	Response Date:	July 24, 2024
Requesting Party	CPUC	PG&E Respondent:	Ivana Tamburrino

QUESTION CPUC-PGE-COS-AU.04

Referring to Draft-TO21-RY2025-Rate-Model, Schedule 19-AandG, Account 920, please provide a detailed listing of all expenses incurred and/or accrued in this account during both 2022 and 2023.

ANSWER CPUC-PGE-COS-AU.04

Please refer to the following attachments for the requested information:

- IR-CPUC-PGE-COS-02-AU.04_Atch01 for year 2023 FERC Accounts 920 and 923 Expense details
- IR-CPUC-PGE-COS-02-AU.04_Atch02 for year 2022 FERC Accounts 920 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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FERC Docket No. ER24-96-000, et al.
Data Response

PG&E Information Request No.:	CPUC-PGE-COS-AU.05		
PG&E File Name:	FERC-TO21-IR-CPUC-PGE-COS-02-AU.05		
Request Date:	July 8, 2024	Response Date:	July 24, 2024
Requesting Party	CPUC	PG&E Respondent:	Ivana Tamburrino

QUESTION CPUC-PGE-COS-AU.05

Referring to Draft-TO21-RY2025-Rate-Model, Schedule 19-AandG, Account 923, please provide a detailed listing of all expenses incurred and/or accrued in this account during both 2022 and 2023.

ANSWER CPUC-PGE-COS-AU.05

Please refer to PG&E’s response to FERC-TO21-IR- CPUC-PGE-COS-02-AU.04 for the requested information.

PACIFIC GAS AND ELECTRIC COMPANY
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FERC Docket No. ER24-96-000, et al.
Data Response

PG&E Information Request No.:	CPUC-PGE-COS-AU.06		
PG&E File Name:	FERC-TO21-IR-CPUC-PGE-COS-02-AU.06		
Request Date:	July 8, 2024	Response Date:	July 24, 2024
Requesting Party	CPUC	PG&E Respondent:	Ivana Tamburrino

QUESTION CPUC-PGE-COS-AU.06

Referring to Draft-TO21-RY2025-Rate-Model, Schedule 19-AandG, Account 925, please provide a detailed listing of all expenses incurred and/or accrued in this account during both 2022 and 2023.

ANSWER CPUC-PGE-COS-AU.06

Please refer to the following attachments for the requested information:

- FERC-TO21- IR- CPUC-PGE-COS-02-AU.06_Atch01 for year 2023 FERC Accounts 925 Expense details
- FERC-TO21-IR- CPUC-PGE-COS-02-AU.06_Atch02 for year 2022 FERC Accounts 925 Expense details

PACIFIC GAS AND ELECTRIC COMPANY
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FERC Docket No. ER24-96-000, et al.
Data Response

PG&E Information Request No.:	CPUC-PGE-COS-AU.07		
PG&E File Name:	FERC-TO21-IR-CPUC-PGE-COS-02-AU.07		
Request Date:	July 8, 2024	Response Date:	August 9, 2024
Requesting Party	CPUC	PG&E Respondent:	Ivana Tamburrino

QUESTION CPUC-PGE-COS-AU.07

Referring to Draft-TO21-RY2025-Rate-Model, Schedule 19-AandG, Account 931, please provide an explanation for the \$64.9 million in Rents charged in 2023, when 2022 had 0 booked to this account.

ANSWER CPUC-PGE-COS-AU.07

Beginning in 2023, FERC Account 931 is used to record Corporate Real Estate (CRESS) rent costs, primarily pertaining to the Oakland General Office. In prior years through 2022, CRESS rent was recorded in FERC Accounts 921 and 923. Please refer to PG&E's response to FERC-TO21-IR-CPUC-PGE-COS-02-AU.03 for the year over year recorded adjusted variance explanations for the sum of FERC Accounts 920, 921, 923, and 931.

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PG&E Information Request No.:	CPUC-PGE-COS-AU.08		
PG&E File Name:	FERC-TO21-IR-CPUC-PGE-COS-02-AU.08		
Request Date:	July 8, 2024	Response Date:	July 24, 2024
Requesting Party	CPUC	PG&E Respondent:	Eunice Li/ Ivana Tamburrino

QUESTION CPUC-PGE-COS-AU.08

Referring to WP_19-AandG, Tab 19-2, Note 5, please provide a comprehensive explanation and calculation of the wildfire insurance expenses under commercial insurance versus wildfire self-insurance expense, as well as the third-party claims costs that are covered by the commercial insurance versus PG&E’s wildfire liability self-insurance for 2022 and 2023. The calculations should separately track the insurance expense and the wildfire claims paid, by commercial or self-insurance.

ANSWER CPUC-PGE-COS-AU.08

PG&E objects to this request because the year 2022 is outside the scope of the RY2025 Annual Update filing. Without waiving and subject to this objection, PG&E responds as follows:

The wildfire commercial insurance expense is primarily related to premium costs. In 2023, PG&E amortized \$240M on a FERC Form 1 basis in FERC account 925 wildfire commercial insurance premiums based on the policy period. The wildfire self-insurance, which begins in 2023, covers the same wildfire claims and external legal fees that were previously covered by the wildfire commercial insurance. The \$240M was removed from the TO21 formula because it is recovered in PG&E’s TO20 RY2025 (RY2023 True Up). Wildfire liability self-insurance covers claims and external legal fees associated with fires ignited in 2023 and beyond. In 2023, there were no fire events.

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PG&E Information Request No.:	CPUC-PGE-COS-AU.09		
PG&E File Name:	FERC-TO21-IR-CPUC-PGE-COS-02-AU.09		
Request Date:	July 8, 2024	Response Date:	July 24, 2024
Requesting Party	CPUC	PG&E Respondent:	Ivana Tamburrino

QUESTION CPUC-PGE-COS-AU.09

Referring to WP_19-AandG, tab 1, line 211, please explain why PG&E credited \$13.2 million in Account 921, Office Supplies and Expenses, for SEC 3b-7 Officer Compensation and Benefits, and explain why this credit is being reversed.

ANSWER CPUC-PGE-COS-AU.09

Prior to 2023, PG&E tracked SEC 3b-7 and non-SEC 3b-7 officer labor in one planning order 5048281. Beginning in 2023, PG&E created a new planning order 5068129 to separately track non-SEC 3b-7 officer labor. Below are the year 2023 amounts recorded for officer labor by FERC account, planning order and SEC vs. non-SEC 3b-7:

FERC Account	Planning Order	Officer Labor	FF1 Elec Amount	WP 19-AandG, Tab 1 Ref	Explanation
920	5048281	SEC 3b-7	15,580,305	Line 111	The (\$17.1M) adj on Line 111 consists of (\$15.6M) in SEC 3b-7 officer labor + (\$1.5M) in officer severance
921	5048281	SEC 3b-7	(13,241,477)	Line 211	Reclassify from SEC 3b-7 planning order to non-SEC 3b-7 planning order
		Subtotal	2,338,828		
921	5068129	Non-SEC 3b-7	21,643,396	N/A	
		Total	23,982,224		SEC 3b-7 and non-SEC 3b-7 officer labor

PG&E reclassified \$13.2M from planning order 5048281 for SEC 3b-7 officer labor to the new planning order 5068129 for the non-SEC 3b-7 officer labor using FERC account 921. PG&E should have made this reclassification entry using FERC account 920. The use of FERC account 921 instead of 920 does not affect customers because both FERC accounts 920 and 921 allocate costs to transmission customers using labor factors.

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PG&E Information Request No.:	CPUC-PGE-COS-AU.10		
PG&E File Name:	FERC-TO21-IR-CPUC-PGE-COS-02-AU.10		
Request Date:	July 8, 2024	Response Date:	July 24, 2024
Requesting Party	CPUC	PG&E Respondent:	Ivana Tamburrino

QUESTION CPUC-PGE-COS-AU.10

Referring to WP_19-AandG, Tabs 19-1 and 19-3, Tab 19-3 indicates a total Officer Compensation and Benefits credit of \$13,952,098. However, Tab 19-1 indicates the following deductions:

Acct.			
920	Officer STIP	(\$2,781,573)	Not Seeking Recovery - SEC 3b-7 Officer STIP
920	Officer Compensation	(\$17,104,607)	Not Seeking Recovery - SEC 3b-7 Officer Compensation and Benefits
921	Officer Compensation	\$13,241,477	Not Seeking Recovery - SEC 3b-7 Officer Compensation and Benefits
923	CORP Officer STIP	(\$4,206,188)	Not Seeking Recovery - SEC 3b-7 Officer STIP
923	CORP Officer Compensation	(\$3,926,769)	Not seeking recovery - SEC 3b-7 Officer Compensation and Benefits (\$3.1M Labor + \$0.4M Non-Qualified Retirement Plans + \$0.4M Benefits = \$3.9M)
926	Officer Benefits	(\$698,738)	Not seeking recovery - SEC 3b-7 Officer Compensation and Benefits
		(\$15,476,399)	

Please explain the discrepancies between these two tabs.

ANSWER CPUC-PGE-COS-AU.10

Please refer to FERC-TO21-IR-CPUC-PGE-COS-02-AU.10_Atch01 for a modified version of WP_19-AandG that includes two additional columns in Tab 19-3 containing references to amounts included in Tab 19-1. There is a difference in the SEC 3b-7 Officer Compensation and Benefits totals in Tab 19-1 and Tab 19-3 because Tab 19-1 includes the Officer Compensation and Benefits-Severance Adjustment of (\$1,524,301) in FERC Account 920. Tab 19-3 does not show this Severance Adjustment.

PACIFIC GAS AND ELECTRIC COMPANY
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FERC Docket No. ER24-96-000, et al.
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PG&E Information Request No.:	CPUC-PGE-COS-AU.11		
PG&E File Name:	FERC-TO21-IR-CPUC-PGE-COS-02-AU.11		
Request Date:	July 8, 2024	Response Date:	July 24, 2024
Requesting Party	CPUC	PG&E Respondent:	Alex Quintana

QUESTION CPUC-PGE-COS-AU.11

Referring to Draft-TO21-RY2025-Rate-Model, Schedule 20-RevenueCredits, Note 2, please provide the SAP report as described in the note, containing all information, including Natural Accounts, Major Work Categories and Regulatory Categories.

ANSWER CPUC-PGE-COS-AU.11

Please refer to FERC-TO21-IR-CPUC-PGE-COS-02-AU.11_Atch01 for the FERC608 SAP Report that contains line item details of 2023 recorded revenues by USOA, FERC Account, Natural Account, Major Work Categories, and Regulatory Categories.

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PG&E Information Request No.:	CPUC-PGE-COS-AU.12		
PG&E File Name:	FERC-TO21-IR-CPUC-PGE-COS-02-AU.12		
Request Date:	July 8, 2024	Response Date:	July 24, 2024
Requesting Party	CPUC	PG&E Respondent:	Alex Quintana

QUESTION CPUC-PGE-COS-AU.12

Referring to WP_24-Allocators-Labor, line 103, Note, 4, please provide the query output used to produce the labor costs not recovered in rate cases, with descriptions of what costs are not included, for both 2023 and 2022.

ANSWER CPUC-PGE-COS-AU.12

Please refer to the following attachments that were used to determine which labors costs are not recovered in TO rate cases:

- FERC-TO21-IR-CPUC-PGE-COS-02-AU.12_Atch01 for RY2025, year 2023 FERC609 SAP Report
- FERC-TO21-IR-CPUC-PGE-COS-02-AU.12_Atch02 for RY2024, year 2022 FERC609 SAP Report

PG&E determines the categories that should not be recovered based on regulatory decisions and legislation as the costs are reviewed. The following categories were determined to not be recovered in rates for 2022 and 2023:

1. Environmental Hazardous Substance Mechanism (HSM): amounts that will not be recovered in rates are determined using Funding Identifier (FID)
2. Mobile Home Park (MHP): amounts that will not be recovered in rates are determined using Major Work Category Description
3. Shareholder Funded Gas Transmission: amounts that will not be recovered in rates are determined using Funding Identifier Description
4. Shareholder Funded Gas Distribution: amounts that will not be recovered in rates are determined using Funding Identifier Description
5. Below The Line: amounts that will not be recovered in rates are determined using Funding Identifier Description
6. Other – Shareholder Funded: amounts that will not be recovered in rates are determined using Funding Identifier

These excluded cost categories and methodologies remain the same for 2022 and 2023.

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PG&E Information Request No.:	CPUC-PGE-COS-AU.13		
PG&E File Name:	FERC-TO21-IR-CPUC-PGE-COS-02-AU.13		
Request Date:	July 8, 2024	Response Date:	July 24, 2024
Requesting Party	CPUC	PG&E Respondent:	Ivana Tamburrino, Paul Hunt

QUESTION CPUC-PGE-COS-AU.13

Please explain the difference between the franchise fee costs included in Draft-TO21-RY2025-Rate-Model, Schedule 19-AandG, line 111, and WP_25-RFandU Factors-1, line 100.

ANSWER CPUC-PGE-COS-AU.13

Franchise fees owed to cities and counties are accrued in the current year to FERC Account 927 and paid the following year on either March 31st or April 15th. Upon making payments the following year, PG&E trues up or down the accrual to match the final payments. The \$118.2M on Schedule 19 AandG, line 111, is the year 2023 Elec franchise fees accrual. The \$114.9M shown on WP 25 RFandU Factors-1, line 100, represents the final year 2023 franchise fees payments that were made in March and April of 2024. The true up accounts for the fact that the \$118.2M accrual is calculated based on a standard accrual factor using a system wide franchise fee average and the \$114.9M payment is calculated based on each City/County's franchise agreement.

Franchise Fees expenses are recovered from customers through a revenue true-up factor based on the ratio of electric franchise fees payments to cities and counties divided by total electric energy billed revenues, which are net of uncollectible amounts and intercompany revenues. The \$114.9M payment amount is used to calculate the franchise fees revenue true-up factor.

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PG&E Information Request No.:	CPUC-PGE-COS-AU.14		
PG&E File Name:	FERC-TO21-IR-CPUC-PGE-COS-02-AU.14		
Request Date:	July 8, 2024	Response Date:	July 24, 2024
Requesting Party	CPUC	PG&E Respondent:	Megan Rodriguez

QUESTION CPUC-PGE-COS-AU.14

Referring to WP_25-RFandUFactors-3, PG&E’s Uncollectible Expense Factor,

- a. Did PG&E receive any funds (such as CAPP) to reduce its uncollectible expense amounts? If so, please provide the calculations behind the last five years of its Net Write-off Amounts.
- b. Please provide the COLD CC-1014 report described in the Note to this page.

ANSWER CPUC-PGE-COS-AU.14

- a. PG&E has received CAPP funds; however, these funds were applied to accounts receivable. These funds are not associated with write-offs.
- b. Please see refer to FERC-TO21-IR-CPUC-PGE-COS-02-AU.14_Atch01 for the CC-1014 report.

PACIFIC GAS AND ELECTRIC COMPANY
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PG&E Information Request No.:	CPUC-PGE-MISC-AU.01		
PG&E File Name:	FERC-TO21-IR-CPUC-PGE-MISC-02-AU.01		
Request Date:	July 8, 2024	Response Date:	July 26, 2024
Requesting Party	CPUC	PG&E Respondent:	George Kataoka

QUESTION CPUC-PGE-MISC-AU.01

Referring to Draft-TO21-RY2025-Rate-Model, Schedule 7-PlantinService, lines 400-401, please provide the details, by project description and costs, related to the increased \$700 million in CGI plant during 2023.

ANSWER CPUC-PGE-MISC-AU.01

Refer to FERC-TO21-IR-CPUC-PGE-MISC-02-AU.01_Atch01.

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PG&E File Name:	FERC-TO21-IR-CPUC-PGE-MISC-02-AU.02		
Request Date:	July 8, 2024	Response Date:	August 9, 2024
Requesting Party	CPUC	PG&E Respondent:	George Kataoka

QUESTION CPUC-PGE-MISC-AU.02

Referring to WP_9 PlantAdditions-4, line 581, please describe the projects included in PO 5531938, 70Y 2024 Planning and Construction.

ANSWER CPUC-PGE-MISC-AU.02

Planning Order 5531938 is for electric transmission wood pole replacement work under Maintenance Activity Type (MAT) 70Y.

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PG&E File Name:	FERC-TO21-IR-CPUC-PGE-RB-02-AU.01		
Request Date:	July 8, 2024	Response Date:	July 26, 2024
Requesting Party	CPUC	PG&E Respondent:	George Kataoka

QUESTION CPUC-PGE-RB-AU.01

Referring to Draft-TO21-RY2025-Rate-Model, Schedule 6 and PG&E’s FERC Form 1 (“FF1”) at pp. 204-207, line 58, please explain the \$119 million in transfers from Distribution accounts to Transmission accounts?

ANSWER CPUC-PGE-RB-AU.01

\$112.8 million of the \$119.7 million Plant transfer in 2023 was for the correction of Electric Transmission assets that had been incorrectly recorded to Electric Distribution FERC Plant Accounts. This was identified during PG&E’s research in response to data requests from PG&E’s Wholesale Distribution Tariff (WDT) 3, Rate Year (RY) 2024 Annual Update. Upon research, PG&E initially identified \$181 million of Plant should have been recorded to Electric Transmission FERC Plant Accounts. However, of the \$181 million, \$68 million was for assets that had already been retired or transferred. Thus, the final adjustment was for the remaining amount of \$113 million, which was transferred from Electric Distribution to Electric Transmission FERC Plant Accounts in 2023. Refer to FERC-TO21-IR-CPUC-PGE-RB-02-AU.01_Atch01, Atch02, Atch03, and Atch 04 for more information—these attachments are copies of PG&E’s responses to these WDT3-RY2024 data requests.

The remaining \$6.8 million of the \$119.7 million Plant transfer in 2023 was for the correction of Electric Transmission asset costs for two specific projects that were incorrectly recorded to Electric Distribution FERC Plant Accounts. The project costs are recorded to Planning Orders 5732059-‘South of Birds’ Landing 230 kV Lines’ and 5774239-‘Bakersfield: Upgrade 230 kV BAAH’. This \$6.8 million is separate and not included in the \$112.8 million population discussed in the prior paragraph.

PACIFIC GAS AND ELECTRIC COMPANY
Information Request
FERC Docket No. ER20-2878-000, et al.
Annual Update Rate Year 2024

Data Request No.:	PG&E File Name	Request Date	Response Date
CCSF-PCT-PGE-02	IR-CCSF-PCT-PGE-2-2.1.1	September 15, 2023	November 8, 2023

SUBJECT: RATE BASE – NET PLANT IN SERVICE

QUESTION CCSF-PCT-PGE-2-2.1.1

Referring to “IR-CCSF-PCT-PGE-1-1.2.4Atch01.xlsx,” PG&E lists numerous projects that have “Planning Order Desc” values that suggest that the projects may not be properly functionalized as Distribution Plant in Service.¹ Using the search terms below, please confirm that any identified projects that contain the search terms listed below are properly functionalized as Distribution Plant in Service or, for any projects that are not properly functionalized as Distribution Plant in Service, please (1) identify the project’s “Planning Order,” “Planning Order Desc;” (2) quantify the amount of Plant in Service that was inappropriately functionalized as Distribution, and (3) identify the proper function to which the amounts identified in (2) should be transferred:

- a. T-Line;
- b. TLine;
- c. 500kv;
- d. 500 kv;
- e. 230kv;
- f. 230 kv;
- g. 115kv;
- h. 115 kv;
- i. 70kv;

¹ For convenience, please see Attachments 1 through 7 included with this set of discovery requests. GDS created these tables by combining the information provided in “IR-CCSF-PCT-PGE-1-1.2.4Atch01.xlsx” into an Excel pivot table and searching by the quoted terms in the Attachments.

- j. 70 kv;
- k. 60kv;
- l. 60 kv;
- m. Transmission;
- n. Trans;
- o. Solar;
- p. Gas;
- q. 200 MVA; and
- r. 150 MVA.

ANSWER CPUC-PGE-2-2.1.1

Respondent: George Kataoka

PG&E conducted an extensive review of the projects with planning order descriptions that include any of the search terms identified above to determine whether the assets were correctly recorded to Electric Distribution. Due to the large volume of planning orders, and because it is not uncommon for certain Electric Transmission projects to include relatively small amounts for work related to Electric Distribution assets, PG&E focused on the planning orders with greater than \$500k recorded to Electric Distribution asset classes. Out of the total identified population of 465 planning orders representing \$241 million of Electric Distribution Plant as of December 31, 2022, PG&E conducted a review of 72 planning orders representing \$226 million. As a result of this review, PG&E identified 60 planning orders with a total of \$171 million of Plant as of December 31, 2022 that was incorrectly recorded to Electric Distribution asset classes. PG&E will make corrections to transfer these amounts to the correct FERC Plant Accounts, which are all under Electric Transmission. The December update to WDT3-RY2024 will include adjustments to remove the \$171 million of Electric Distribution Plant to be transferred, as well as approximately \$30 million of Accumulated Depreciation and \$6 million of 2022 depreciation expense. Please refer to IR-CCSF-PCT-PGE-2-2.1.1Atch01 for details of the review by planning order, as well as any necessary corrections identified.

PACIFIC GAS AND ELECTRIC COMPANY
Information Request
FERC Docket No. ER20-2878-000, et al.
Annual Update Rate Year 2024

Data Request No.:	PG&E File Name	Request Date	Response Date
CCSF-PCT-PGE-02	IR-CCSF-PCT-PGE-2-2.1.2	September 15, 2023	November 8, 2023

SUBJECT: RATE BASE – NET PLANT IN SERVICE

QUESTION CCSF-PCT-PGE-2-2.1.2

Referring to “IR-CCSF-PCT-PGE-1-1.2.4Atch01.xlsx,” please describe the nature and purpose of the following Planning Order numbers and confirm that PG&E has appropriately recorded these costs as distribution-related plant assets:

- a. 5515859 EP&R S&E Core Capital;
- b. 5525080 HOOPA: EM Install Fence for Generator;
- c. 5534504 San Leandro U: RAS project;
- d. 5547906 Kern PP: EM Repl CB 232;
- e. 5730078 Potter Valley - Arc Flash – Canceled;
- f. 5732261 61-Diablo: Install Lone Tree Bank 2;
- g. 5732262 46-Diablo: Install Lone Tree Bank 2;
- h. 5742138 Potter Valley Scott Dam Resurface Dam;
- i. # Not assigned;
- j. 5506308 Dist Remove Idle Facilities;
- k. 5527419 Conaway Preservation Group LLC;
- l. 5734258 67-Strategic Sourcing Allocation(CLOSED);
- m. 5734259 Strategic Sourcing Allocation - MWC 60;
- n. 5734262 Strategic Sourcing Allocation - MWC 64;
- o. 5744198 Sanger Co-gen Voltage Conversion MTR;
- p. 5748799 Potrero Hills Energy Producers (NU);

- q. 5510754 Steel Lattice Tower-Pole Replacment-ST;
- r. 5523002 System-Wide Generator Support - 70P;
- s. 5541326 Caribou-Palermo Idle Facility Removal;
- t. 5547685 88;
- u. 5725566 Remove Idle Facilities
- v. 5734596 Oakland P - remove substation;
- w. 5735559 Future Projects;
- x. 5740555 ET RELO - NOV NARROWS - A1;
- y. 5740672 ETP DUROCK RD - POLE RELOCATION;
- z. 5745649 2013 - T-Protection in Area 2;
- aa. 5737558 PV 250MW Program;
- bb. 5768738 Berkeley T Sub Reroute Feeders;
- cc. 5781743 Cellular Meter Upgrade (3G to 4G)-Elect;
- dd. SM Deployment Office (Mgmt Labor);
- ee. SPUMA;
- ff. 5778094 MHP Electric TTM SI (3G);
- gg. 5782926 DCFC Cap;
- hh. 5778088 MHP Electric TTM LP (3G); and
- ii. SCV – MWC 16 planning.

ANSWER CPUC-PGE-2-2.1.2

Respondent: George Kataoka

Please refer to IR-CCSF-PCT-PGE-2-2.1.2Atch01. PG&E conducted an extensive review of the planning orders identified above to determine if the costs were correctly recorded to Electric Distribution FERC Plant Accounts. As a result of this review, PG&E identified 11 of these planning orders with capital costs incorrectly recorded to Electric Distribution asset classes amounting to approximately \$10 million of Plant as of December 31, 2022. PG&E will make corrections to transfer these amounts to the correct FERC Plant Accounts, which are all under

Electric Transmission. The December update to WDT3-RY2024 will include adjustments to remove the \$10 million of Electric Distribution Plant to be transferred, as well as approximately \$2 million of Accumulated Depreciation and \$0.5 million of 2022 depreciation expense.

PACIFIC GAS AND ELECTRIC COMPANY
Transmission Owner Tariff (TO21)
FERC Docket No. ER24-96-000, et al.
Data Response

PG&E Information Request No.:	CPUC-PGE-WF-AU.01		
PG&E File Name:	FERC-TO21-IR-CPUC-PGE-WF-02-AU.01		
Request Date:	July 8, 2024	Response Date:	July 26, 2024
Requesting Party	CPUC	PG&E Respondent:	Eunice Li/ Pauline Liu (WF)/ Ivana Tamburrino Nalini Webster

QUESTION CPUC-PGE-WF-AU.01

Please list and describe the costs incurred or accrued on the books during 2023 that have been excluded from RY2025 related to fires, bankruptcy, probation, or other matters, pursuant to California Public Utilities Commission orders, agreements, or settlements.

ANSWER CPUC-PGE-WF-AU.01

Please refer to the tables below for the requested information.

Table 1 - A&G

Line	Event	FERC Account	FF1 Elec Amount	WP_19-AandG TO_RY2025, Tab 1 Reference	Description
1	Pacific Generation	920	(932,043)	Line 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, 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	923	(21,922,280)	410	CPUC Decision. Remove Bankruptcy External Professional Fees (CPUC POR Decision 20-05-053, pages 75 and 77)
3	Corp Bankruptcy - External Professional Fees	923	(10,394,997)	422	CPUC Decision. Remove Bankruptcy External Professional Fees (CPUC POR Decision 20-05-053, pages 75 and 77)
4	Probation Fees	923	(7,860)	419	Company decision. Remove Probation Fees PG&E for work related to administration (e.g., meetings, filings), analyzing information and orders, discussing

Line	Event	FERC Account	FF1 Elec Amount	WP_19-AandG TO_RY2025, Tab 1 Reference	Description
					strategy for responses to orders, drafting responses, hearing preparation, preparing legal advice and research, and reviewing documents.
5	Monitor	923	(13,927,804)	416	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 Stipulations relating to operations may be recoverable in rates.
6	Fires- Utility External Professional Fees:				
7	2015 Butte- Utility	923	2,628	413	Company decision. Remove Butte Fire External Professional Fees
8	2018 Camp - Utility	923	(2,901,112)	411	CPUC Decision. Remove Camp Wildfire External Professional Fees (CPUC POR Decision 20-05-053, pages 75 and 77).
9	2017 North Bay - Utility	923	(596,308)	412	Company Decision. Remove North Bay Wildfire External Professional Fees (CPUC POR Decision 20-05-053, pages 75 and 77).
10	2021 Dixie - Utility	923	(33,466,785)	414	Company Decision. Remove Dixie Wildfire external legal fees that will be recovered through PG&E's TO20 RY2025 Update filing for the 2023 true-up.
11	2019 Kincade - Utility	923	(5,374,955)	414	Company Decision. Remove Kincade Wildfire external legal fees that will be recovered through PG&E's TO20 RY2025 Update filing for the 2023 true-up.
12	2021 Fly - Utility	923	(8,315)	414	Company Decision. Remove Fly Wildfire external legal fees that will be recovered through PG&E's TO20 RY2025 Update filing for the 2023 true-up.
13	2022 Mosquito - Utility	923	(11,988,988)	414	Company Decision. Remove Mosquito Wildfire external legal fees that will be recovered through PG&E's TO20 RY2025 Update filing for the 2023 true-up.
14	2020 Zogg - Utility	923	(2,324,444)	414	Company Decision. Remove Zogg Wildfire external legal fees that will be recovered through PG&E's TO20 RY2025 Update filing for the 2023 true-up.
15	2017 North Bay - Corp	923	(63,525)	421	CPUC decision. Remove North Bay Wildfire External Professional Fees (CPUC POR Decision 20-05-053, pages 75 and 77).
16	Criminal Defense - External Professional Fees	923	(12,771,818)	415	Company decision. Remove Criminal Defense related External Legal Fees for the Dixie, Kincade and Zogg Wildfires. (Kincade Fire \$38.6K + Mosquito Fire \$2.5M + Zogg Fire \$10.3M = \$12.8M)
17	Wildfire Fund - Shareholder Contribution	925	(142,052,419)	613	California State Law. Not seeking recovery of amounts related to the Wildfire Fund - Shareholder (AB 1054): (1) \$567M amortization of shareholder regulatory asset; and (2) (\$425M) in estimated recoveries
18	Rate Neutral Securitization	925	(1,266,948,979)	614	California State Law/CPUC Decision 21-04-030. Not seeking recovery from transmission customers of the amounts recognized for the Rate Neutral Regulatory Liability under SB901.

Line	Event	FERC Account	FF1 Elec Amount	WP_19-AandG TO_RY2025, Tab 1 Reference	Description
19	Rate Neutral Securitization	925	(128,820,685)	615	California State Law/CPUC Decision 21-04-030. Not seeking recovery from transmission customers of the amounts recognized for the Rate Neutral Regulatory Asset under SB901.
20	Rate Neutral Securitization	925	450,766,521	616	California State Law/CPUC Decision 21-04-030. Not seeking recovery from transmission customers of the amounts recognized for the Rate Neutral Regulatory Liability under SB901.
21	2022 Mosquito Fire	925	17,640,745	619	Company decision. Remove Mosquito Wildfire estimated insurance recoveries that will be recovered through PG&E's TO20 RY2025 Update Filing for the 2023 true-up.
22	2019 Kincade Fire	925	(100,000,000)	619	Company decision. Remove Kincade Wildfire Third Party Claims that will be recovered through PG&E's TO20 RY2025 Update Filing for the 2023 true-up.
23	2021 Dixie Fire	925	(425,000,000)	619	Company decision. Remove Dixie Wildfire Third Party Claims that will be recovered through PG&E's TO20 RY2025 Update Filing for the 2023 true-up.
24	2021 Dixie Fire	925	(3,562,752)	619	Company decision. Remove Dixie Wildfire estimated insurance recoveries that will be recovered through PG&E's TO20 RY2025 Update Filing for the 2023 true-up.
25	2020 Zogg Fire	925	3,562,752	619	Company decision. Remove Zogg Wildfire estimated insurance recoveries that will be recovered through PG&E's TO20 RY2025 Update Filing for the 2023 true-up.

Table 2 – Capital

Item	FERC Account	Amount Excluded in 2023	Amount Excluded from	Description
Non-recoverable idle line removal costs related to Kincade Fire Settlement Agreement	108	\$28.5 million	Schedule 10-AccDep *Cost of removal is normally a debit to (reduces) FERC Account 108 – Accumulated Depreciation. Excluding the non-recoverable removal costs results in an increase to Account 108.	Per the Kincade Fire Settlement Agreement, PG&E agreed not to seek rate recovery for capital expenditures in the amount of \$85 million to remove permanently abandoned transmission facilities within its service territory.

PACIFIC GAS AND ELECTRIC COMPANY
Transmission Owner Tariff (TO21)
FERC Docket No. ER24-96-000, et al.
Data Response

PG&E Information Request No.:	CPUC-PGE-WF-AU.02		
PG&E File Name:	FERC-TO21-IR-CPUC-PGE-WF-02-AU.02		
Request Date:	July 8, 2024	Response Date:	July 26, 2024
Requesting Party	CPUC	PG&E Respondent:	Eunice Li/ Pauline Liu (WF)/ Ivana Tamburrino Nalini Webster

QUESTION CPUC-PGE-WF-AU.02

Please list and describe the costs incurred or accrued on the books during 2023 that have been excluded from RY2025 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-WF-AU.02

Please refer to PG&E's response to CPUC-PGE-WF-AU.01.

PACIFIC GAS AND ELECTRIC COMPANY
Transmission Owner Tariff (TO21)
FERC Docket No. ER24-96-000, et al.
Data Response

PG&E Information Request No.:	CPUC-PGE-AU.03		
PG&E File Name:	FERC-TO21-IR-CPUC-PGE-WF-02-AU.03		
Request Date:	July 8, 2024	Response Date:	August 23, 2024
Requesting Party	CPUC	PG&E Respondent:	Marques Cruz/ George Kataoka/ Eunice Li/ Irene Liu/ Pauline Liu (WF)/ Ivana Tamburrino Scott Toback/ Nalini Webster

QUESTION CPUC-PGE-WF-AU.03

Please identify and describe any wildfire costs included in the Draft-TO21-RY2025-Rate-Model, by fire (e.g., 2018 Camp Fire, 2020 Drum Fire, 2019 Kincade Fire, 2022 Mosquito Fire, 2021 Fly fire, 2021 Dixie Fire, and 2020 Zogg Fire) that are included in RY2023 and identify the FERC account to which the costs are recorded.

ANSWER CPUC-PGE-WF-AU.03

Please refer to the tables below for the requested information. PG&E clarifies that its response assumes that the reference to “RY2023” in the question may have been intended to be recorded (prior year) 2023, which is the basis for RY2025.

A&G

The Table below shows the year 2023 wildfire external legal fees and third party claims costs that were either included in or excluded from the TO20 RY2025 Update filing:

FERC Account	Fire Event	FERC Form 1 Amount	Incl or Excl from TO20 RY2025 Update Filing
923	External Legal Fees		
	2015 Butte	(2,628)	Excluded
	2017 North Bay	596,308	Excluded
	2018 Camp	2,901,112	Excluded
	2019 Kincade	5,374,955	Included
	2020 Zogg	2,328,800	Included
	2021 Dixie	33,466,785	Included
	2021 Fly	8,315	Included
	2022 Mosquito	11,988,988	Included
FERC Account 923 Total			
925	Third Party Claims		
	2019 Kincade	100,000,000	Included
	2020 Zogg - Insur Recov	(3,562,752)	Included
	2021 Dixie	425,000,000	Included
	2022 Dixie - Insur Recov	3,562,752	Included
	2022 Mosquito - Insur Recov	(17,640,745)	Included
	FERC Account 925 Total		507,359,255

Note: The Zogg Fire external legal fees shown above reflect the removal of \$4.4 thousand in legal fees associated with probation.

O&M

PG&E does not track O&M mitigation costs by wildfire event for Electric Transmission. The following FERC Accounts are where total mitigation costs are recorded FERC accounts 562, 563, 566, 569, 570 and 571

Capital

PG&E does not track capital costs by wildfire event for Electric Transmission. The following table represents the recorded Electric Transmission Plant in Schedule 7-PlantinService and Electric Transmission Accumulated Depreciation for Schedule 10-AccDep for planning orders determined to be related to wildfires, primarily in Maintenance Activity Type (MAT) 92F - Emergency Response – Fire Related. Within this there are two planning orders included in WP_9-PlantAdditions, Tab 4 related to forecasted plant additions for wildfire costs: 5508839 “Emergency Response Fire – Related” and 5798127 “Caribou-Plumas Jct Rebuild”. Refer to Lines 770 and 776 in WP_9, respectively.

Asset Class	Asset Class Description	FERC Plant Account	12/31/2023	
ETP35001	Trans Plant: Land	350 - Land and land rights	\$23,148	(\$21)
ETP35400	Trans Plant: Towers & Fixtures	354 - Towers and fixtures	\$7,707,276	\$515,077
ETP35500	Trans Plant: Poles & Fixtures	355 - Poles and fixtures	\$207,233,220	\$16,627,254
ETP35600	Trans Plant: OH Conductor/ Devices-Twr/Pl Ln	356 - Overhead conductors, devices	\$82,553,199	\$4,186,625
ETP35900	Trans Plant: Roads & Trails	359 - Roads and trails	\$8,240,191	\$484,827
EGP39400	Genl Plant: Tools, Shop, and Garage Equipment	394 - Tools, shop, garage equipment	\$44,648	\$6,185
EGP39700	Genl Plant: Common Equipment (FPP)	397 - Communication equipment	\$83,087	\$8,116
Total			\$305,884,768	\$21,828,063

PACIFIC GAS AND ELECTRIC COMPANY
Transmission Owner Tariff (TO21)
FERC Docket No. ER24-96-000, et al.
Data Response

PG&E Information Request No.:	CPUC-PGE-WF-AU.04		
PG&E File Name:	FERC-TO21-IR-CPUC-PGE-WF-02-AU.04		
Request Date:	July 8, 2024	Response Date:	August 9, 2024
Requesting Party	CPUC	PG&E Respondent:	Pauline Liu (WF)/ Ivana Tamburrino

QUESTION CPUC-PGE-WF-AU.04

Please provide a spreadsheet detailing, for each year from the date of the respective wildfires (North Bay, Camp, Drum, Dixie, Fly, Kincade, Zogg, Mosquito) through 2023, all of the following (for each individual wildfire’s liability expenses):

- a. The amount accrued in Accounts 923 and 925 by date.
- b. The amount received from insurance recoveries and recorded in Accounts 923 and 925, by date.
- c. The amount of third-party claims and outside services employed that were paid out from the account(s) containing the accrued funds by date.
- d. The amount of insurance recoveries transferred to the appropriate account containing the accruals by date.
- e. The amount of insurance recoveries credited to Accounts 923 and 925 by date.
- f. The remaining balance(s) of accrued funds, by account, as of December 31, 2023.

ANSWER CPUC-PGE-WF-AU.04

PG&E objects to providing data for period prior to 2023 as this is outside the scope of the Rate Year 2025 Annual Update. Subject to and without waiving this objection, PG&E provides the following information related to the recorded year of 2023:

- a) Recorded information for periods prior to 2023 have included in the respective previous annual update filings.
- b) Please refer to FERC-TO21-IR-CPUC-PGE-WF-02-AU.04_Atch01 for the year 2023 accrued third party claims and associated external legal fees recorded to accounts 925 and 923, respectively.
- c) Please refer to FERC-TO21-IR-CPUC-PGE-WF-02-AU.04_Atch01 for the year 2023 insurance cash proceeds received. Note: insurance cash proceeds are recorded as Dr Account131 and Cr Account 143. See item e for estimated insurance recoveries.
- d) Please refer to FERC-TO21-IR-CPUC-PGE-WF-02-AU.04_Atch01 for the year 2023 amount of third-party claims and outside services employed paid. NOTE: payments of

third-party claims are recorded as Dr 228.2 and Cr 131 and payments for outside services employed are recorded as Dr 232 and Cr 131.

- e) Please refer to FERC-TO21-IR-CPUC-PGE-WF-02-AU.04_Atch01 for the year 2023 for wildfire insurance recovery entries recorded by FERC account. Expected insurance recovery entries offset appropriate FERC accounts reimbursed through insurance. There are no transfers.
- f) Please refer to FERC-TO21-IR-CPUC-PGE-WF-02-AU.04_Atch01 for the year 2023 for estimated wildfire insurance recoveries recorded as Dr 143 and Cr 925.
- g) Please also refer to FERC-TO21-IR-CPUC-PGE-WF-02-AU.04_Atch01 of this response.

PACIFIC GAS AND ELECTRIC COMPANY
Transmission Owner Tariff (TO21)
FERC Docket No. ER24-96-000, et al.
Data Response

PG&E Information Request No.:	CPUC-PGE-WF-AU.05		
PG&E File Name:	FERC-TO21-IR-CPUC-PGE-WF-02-AU.05		
Request Date:	July 8, 2024	Response Date:	August 9, 2024
Requesting Party	CPUC	PG&E Respondent:	Eugene Kim/ Pauline Liu (WF)/ Ivana Tamburrino

QUESTION CPUC-PGE-WF-AU.05

Please provide a workable Microsoft Excel spreadsheet listing all PG&E insurance claims accrued during 2023. For each item, please provide the following:

- a. A detailed description of items covered in the claim;
- b. Date claim was made;
- c. Date claim was received;
- d. Balance of insurance claims remaining outstanding, if applicable;
- e. Journal entries used to record the costs that gave rise to the insurance claim; and
- f. Journal entries used to record receipt of payment.

ANSWER CPUC-PGE-WF-AU.05

Please refer to FERC-TO21-IR-CPUC-PGE-WF-02-AU.05_Atch01_CONF for the requested information. Note, PG&E interprets subpart (c) to refer to the cash receipt date.