

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

PG&E Information Request No.:	SixCities-PGE-AU.04		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.04		
Request Date:	August 13, 2024	Response Date:	September 3, 2024
Requesting Party	Six Cities	PG&E Respondent:	Eileen Liu/ Pauline Lui/ Ivana Tamburrino/ Nalini Webster

**QUESTION SIXCITIES-PGE-AU.04**

Please identify all penalties and fines incurred during 2023 that PG&E determined were not imposed by a regulatory body and are included in the TRR through the Draft Update. 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 2023.

**ANSWER SIXCITIES-PGE-AU.04**

- a. Penalties are recorded to Below-the-Line (BTL) FERC Account 426 and are excluded from customer rates.
- b. Refer to Part (a) above.
- c. Refer to Part (a) above.

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PG&E Information Request No.:	SixCities-PGE-AU.05		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.05		
Request Date:	August 13, 2024	Response Date:	September 3, 2024
Requesting Party	Six Cities	PG&E Respondent:	Pauline Lui/ Ivana Tamburrino/

**QUESTION SIXCITIES-PGE-AU.05**

Referring to the spreadsheet “Draft WP\_19-AandG\_TO20\_RY2025”, please provide:

- a. A detailed listing of all 2023 accrued costs recorded to an A&G account related to the wildfires listed below. Accrued costs should include, but not be limited to, any external professional fees, external legal fees, and third-party claims related to each wildfire.
  - i. Butte
  - ii. Camp
  - iii. Dixie
  - iv. Fly
  - v. Kincade
  - vi. Mosquito
  - vii. North Bay
  - viii. Zogg
- b. The expense amount of each of the 2023 accrued costs identified in subpart (a).
- c. The FERC account for each of the 2023 accrued costs identified in subpart (a).
- d. Whether each cost identified in subpart (a) is removed from the TO20 2023 year true-up.

**ANSWER SIXCITIES-PGE-AU.05**

- a. The table below shows 2023 Wildfire related external legal fees and third party claims costs by A&G FERC account on a FERC Form 1 basis that were either include or excluded from TO20 RY2025 (2023 true-up):

<b>FERC Account</b>	<b>Wildfire Event</b>	<b>FERC Form 1 Accrued Expenses</b>	<b>Incl or Excl from TO20 RY2025 (2023 true-up filing)</b>
<b>923</b>	<b>External Legal Fees</b>		
	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	2,324,444	Included
	2021 Dixie	33,466,785	Included
	2021 Fly	8,315	Included
	2022 Mosquito	11,988,988	Included
		<b>FERC Account 923 Total</b>	<b>56,658,278</b>
<b>925</b>	<b>Third Party Claims</b>		
	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
		<b>FERC Account 925 Total</b>	<b>507,359,255</b>

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

- b. Refer to the Table in Part (a) above.
- c. Refer to the Table in Part (a) above.
- d. Refer to the Table in Part (a) above.

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PG&E Information Request No.:	SixCities-PGE-AU.06		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.06		
Request Date:	August 13, 2024	Response Date:	September 3, 2024
Requesting Party	Six Cities	PG&E Respondent:	Pauline Lui/ Ivana Tamburrino/

**QUESTION SIXCITIES-PGE-AU.06**

Referring to the spreadsheet “Draft WP\_19-AandG\_TO20\_RY2025” at Tab 1, Line 415, which states:

Remove Criminal Defense related External Legal Fees for th[e] Dixie, Kincade and Zogg Wildfires. (Mosquito Fire \$2.5M + Kincade Fire \$38K + Zogg Fire \$10.3M = \$12.8M)

Please:

- a. Confirm that the statement refers to the Dixie wildfire, whereas the supporting calculation refers to the Mosquito wildfire;
- b. List the wildfires involved in this external legal fee adjustment; and
- c. Confirm that the total adjustment being made is \$12,771,818.

**ANSWER SIXCITIES-PGE-AU.06**

- a. The Criminal Defense related to External Legal Fees removed from the TO21 formula rate include:
  - 2021 Dixie Fire: \$38,460
  - 2019 Kincade Fire: \$168
  - 2022 Mosquito Fire: \$2,471,741
  - 2020 Zogg Fire: \$10,261,450
  - **Total Adjustment: \$12,771,818**

In the December 1st TO21 RY2025 update filing, PG&E will correct the statement in WP\_19-AandG Tab 1, Line 415 to:

“Remove Criminal Defense related External Legal Fees for the Dixie, Kincade, Mosquito, and Zogg Wildfires. (Mosquito Fire \$2.5M + Kincade Fire \$168 + Dixie Fire \$38.5K + Zogg Fire \$10.3M = \$12.8M.)”

- b. Refer to Part (a) above.
- c. Refer to Part (a) above.

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PG&E Information Request No.:	SixCities-PGE-AU.07		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.07		
Request Date:	August 13, 2024	Response Date:	September 10, 2024
Requesting Party	Six Cities	PG&E Respondent:	Pauline Lui/ Ivana Tamburrino/

**QUESTION SIXCITIES-PGE-AU.07**

Referring to the spreadsheet “Draft WP\_19-AandG\_TO20\_RY2025” at Tab 1, Line 418, External Professional Fees - CPUC WEMA Regulatory Account, please:

- a. Provide journal entries, including FERC accounts, used to record the expenses at issue;
- b. Provide the year the expenses were accrued.

**ANSWER SIXCITIES-PGE-AU.07**

- a. DR FERC 182.3 \$42.1 million  
CR FERC 923 \$42.1 million
- b. The regulatory asset deferral adjustments were recorded in 2023.

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**Data Response**

PG&E Information Request No.:	SixCities-PGE-AU.08		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.08		
Request Date:	August 13, 2024	Response Date:	September 10, 2024
Requesting Party	Six Cities	PG&E Respondent:	Pauline Lui/ Ivana Tamburrino/

**QUESTION SIXCITIES-PGE-AU.08**

Referring to the spreadsheet “Draft WP\_19-AandG\_TO20\_RY2025” at Tab 1, Line 616, Third Party Claims, please:

- a. Describe the third party claims costs at issue;
- b. Provide journal entries, including FERC accounts, used to record the costs at issue; and
- c. Provide the year the costs were accrued.

**ANSWER SIXCITIES-PGE-AU.08**

PG&E notes that the question is asking about WP\_19-AandG in PG&E’s TO20 RY2025 Update filing, not PG&E’s TO21 RY2025 Update filing.

- a. The regulatory asset deferral adjustment is for the Dixie Fire and Mosquito Fire third-party claims costs that are recoverable under the CPUC jurisdiction in the future.
- b. See Table below:

<b>Mosquito Fire</b>	DR FERC 925 \$14.5 million	True-down of Mosquito Fire regulatory asset deferral due to additional estimated insurance recoveries.
	CR FERC 182.3 \$14.5 million	
<b>Dixie Fire</b>	DR FERC 182.3 \$38.1 million	True-up of Dixie Fire regulatory asset deferral is driven by: <ul style="list-style-type: none"> <li>• \$4 million less estimated insurance recoveries</li> <li>• \$29 million to increase the portion of claims costs probable of recovery from CPUC vs FERC TO customers</li> <li>• \$5 million for the portion of Grizzly claims costs probable of recovery from CPUC customers</li> </ul>
	CR FERC 925 \$38.1 million	

Wildfire Event	Journal Entry	Explanation
<b>Total Third Party Claims</b>	<b>\$23.6 million</b>	WP_19-AandG_TO20_RY2025 Tab 1, Line 616

c. The regulatory asset deferral true-up and true-down adjustments for third party claims costs were recorded in 2023.



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PG&E Information Request No.:	SixCities-PGE-AU.09		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.09		
Request Date:	August 13, 2024	Response Date:	September 10, 2024
Requesting Party	Six Cities	PG&E Respondent:	Pauline Lui/ Ivana Tamburrino/

**QUESTION SIXCITIES-PGE-AU.09**

Referring to the spreadsheet “Draft WP\_19-AandG\_TO20\_RY2025” at Tab 1, Line 612, and the \$425 million in estimated recoveries, please respond to the following questions:

- a. State which wildfire events the estimated \$425 million of third party claims are related to;
- b. Describe how the estimated third party claims amount of \$425 million was determined; and
- c. State whether PG&E has submitted a claim to the Wildfire Fire Fund. If yes, please provide details regarding that claim (including, but not limited to, submittal date of the claim(s) and the date recovery is expected).

**ANSWER SIXCITIES-PGE-AU.09**

- a. The estimated AB 1054 Wildfire Fund recoveries are for the Dixie Fire.
- b. The estimated third-party claims recovery amount of \$425 million represents additional Dixie Fire claims cost above \$1 billion that are probable for recovery from the AB 1054 Wildfire Fund.
- c. PG&E submitted a claim to the Wildfire Fund on 7/12/24 to request a reimbursement of costs above \$1 billion paid in June of 2024. A second claim was submitted on 8/1/2024 for costs above \$1 billion paid in July of 2024. PG&E plans to submit claims on a monthly basis until all Dixie Fire claims costs have been paid. PG&E expects to recover funds monthly starting in September 2024 through completion of the claims process.

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**Data Response**

PG&E Information Request No.:	SixCities-PGE-AU.10		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.10		
Request Date:	August 13, 2024	Response Date:	September 3, 2024
Requesting Party	Six Cities	PG&E Respondent:	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-AU.10**

Referring to the spreadsheet “Draft WP\_19-AandG\_TO21\_RY2025” at Tab 1, Line 211, please:

- a. Describe the cost(s) involved; and
- b. Explain how “Not Seeking Recovery - SEC 3b-7 Officer Compensation and Benefits” increases the adjustments to Account 921 by \$13.2 million.

**ANSWER SIXCITIES-PGE-AU.10**

- a. 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 FERC Form 1 electric 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
		<b>Subtotal</b>	<b>2,338,829</b>		
921	5068129	Non-SEC 3b-7	15,096,645	N/A	
		<b>Total</b>	<b>17,435,474</b>		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.

- b. The \$13.2M removal adjustment amount to FERC account 921 is positive because the SEC 3b-7 officer costs should have been reclassified and recorded to FERC 920 instead of to 921 (i.e. the offsetting costs are in FERC account 920). On a net basis PG&E removed from FERC accounts 920 and 921 in the TO21 formula rate \$2.3 million in SEC 3b-7 officer labor. As noted above in the response to part (a), the use of FERC account 921 instead of 920 does not affect customers because both FERC accounts 920 and 921 recorded adjusted amounts are allocated to transmission customers using labor factors.

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PG&E Information Request No.:	SixCities-PGE-AU.11		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.11		
Request Date:	August 13, 2024	Response Date:	September 24, 2024
Requesting Party	Six Cities	PG&E Respondent:	Nalini Webster, Steve Koenig

**QUESTION SIXCITIES-PGE-AU.11**

Referring to the spreadsheet “Draft WP\_18-OandM\_TO20RY2025” at Tab 2, Column 9, for each item marked with an “x”, please provide an explanation of the mechanism used to recover the referenced cost.

**ANSWER SIXCITIES-PGE-AU.11**

- CAISO Grid Management Charges (GMC) recovered through General Rate Case
- COVID
  - o An error and is recovered through General Rate Case
- Energy Storage
  - o Recovered through Energy Resource Recovery Account (ERRA)
- New Product and Service (NP&S)
  - o Recovered through General Rate Case
- Hazardous Substance Mechanism
  - o Recovered through HSM Balancing Account

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PG&E Information Request No.:	SixCities-PGE-AU.12		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.12		
Request Date:	August 13, 2024	Response Date:	September 16, 2024
Requesting Party	Six Cities	PG&E Respondent:	Nalini Webster, Steve Koenig

**QUESTION SIXCITIES-PGE-AU.12**

Referring to the spreadsheet “Draft TO20 2023 True-Up Model” at Tab 18-OandM, Line 115, Column 5, FERC Account 566 Miscellaneous Transmission Expenses, please:

- a. Provide a detailed listing, including the journal entries and expense amount, to support the total cost; and
- b. Indicate which items are removed from the 2023 True-up TRR.

**ANSWER SIXCITIES-PGE-AU.12**

- a. Please refer to FERC-TO21\_AU\_SixCities-PGE-AU.12\_Atch01.xlsx for Planning Order (PO) level detail for FERC Form 1, adjustments and recorded adjusted amounts by labor/non-labor for FERC Account 566.
- b. Items that were removed from the 2023 True-up TRR are highlighted in orange.

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

PG&E Information Request No.:	SixCities-PGE-AU.13		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.13		
Request Date:	August 13, 2024	Response Date:	September 24, 2024
Requesting Party	Six Cities	PG&E Respondent:	Nalini Webster, Steve Koenig

**QUESTION SIXCITIES-PGE-AU.13**

Referring to the spreadsheet “Draft WP\_18-OandM\_TO20RY2025” at Tab 2, Line 112, FERC Account 566, Major Work Category Description, Manage Var Bal Acct Processes, Total \$15,256,107, please:

- a. Provide a detailed explanation of the nature and purpose of the activities resulting in this expense; and
- b. Provide a detailed listing, including the expense amount and offsetting FERC account, supporting the total cost.

**ANSWER SIXCITIES-PGE-AU.13**

- a. In 2022, an entry was booked to accrue Temp Generation costs into various areas and approximately \$15 million was erroneously booked into Electric Transmission. In the previous TO Annual Update PG&E adjusted out that booking. PG&E then made an entry in SAP in 2023 removing those costs from Electric Transmission (so it shows as a \$15 million credit on the books). This adjustment is to remove the credit, so it mirrors the entry made in 2022.
- b. See FERC-TO21\_DR\_SixCities-PGE\_01-AU.13\_Atch01 for the journal entries for the total cost. Note that the debits are listed to a number of orders as shown in column and the credit is to the holding orders see highlights.

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**Data Response**

PG&E Information Request No.:	SixCities-PGE-AU.14		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.14		
Request Date:	August 13, 2024	Response Date:	September 16, 2024
Requesting Party	Six Cities	PG&E Respondent:	rang Luu/Joe Metcalf Nalini Webster

**QUESTION SIXCITIES-PGE-AU.14**

Regarding PG&E’s reservations for generators or costs associated with temporary generation facilities that were allocated to transmission and included in TO21-RY2025 Model, please respond to the following items:

- a. Provide a copy of the generation reservation contract(s).
- b. Describe in detail the terms and conditions of the generation reservation contract(s) (e.g., description of the service or product being procured, payment terms, additional charges to utilize a generator etc.).
- c. State the service period for each generation reservation contract(s).
- d. Identify the counter party(ies) with whom PG&E signed the generation reservation contract(s).
- e. Describe the technical characteristics of the generators that are provided for under the referenced reservation contract(s) (e.g., generation capacity, fuel source etc.), and state the technical characteristics of the generators that are used for transmission purposes.
- f. Explain whether any specific modification to the transmission system (e.g. substations) is necessary to accommodate the temporary generation. If yes, describe the modifications and provide the cost of the modifications that have been undertaken.
- g. Identify and describe the specific instances where the temporary generation was employed during the 2023 year, identify whether the use was for distribution or transmission purposes, and provide the amount of generation capacity and duration provided.
- h. Explain how the temporary generation is used to provide transmission network service during emergencies.
- i. Regarding the use of the temporary generation during planned work, is this (1) generation that is being used exclusively by PG&E to perform transmission maintenance, or (2) generation that is used to provide electric service to customers (i.e., keep customers online) while PG&E performs planned maintenance.
- j. Explain how the temporary generation is used to provide transmission network service during planned work.
- k. Define the term “emergency” in the context of PG&E’s response.
- l. Regarding the use of the temporary generation during emergencies, is this generation that is (1) being used exclusively by PG&E to perform transmission maintenance during an

emergency, or (2) generation that is used to provide electric service to customers (i.e., keep customers online) while PG&E performs maintenance during an emergency.

- m. Provide a breakdown of the 2023 expenses, by FERC account, related to the temporary generation (e.g. fuel cost, reservation contract etc.), and explain which costs PG&E removed from the formula rate template. If removed, please specify the manner in which PG&E removed these costs.
- n. Describe the allocation methodology used to assign temporary generation costs to distribution and transmission.
- o. Provide a narrative discussion on changes in the use of temporary generation between 2022 and 2023, if any.

#### **ANSWER SIXCITIES-PGE-AU.14**

- a. Note contracts terms and condition are confidential, temporary generation contract is with a vendor Vince Sigal, who holds a master service agreement. See Attachment -FERC-TO21\_DR\_SixCities-PGE\_01-AU.14\_Atch01\_CONF.
- b. See response on page 108 in attachment to part (a)
- c. The service period is from August 26, 2022 to July 31, 2025.
- d. The counter party is Vince Sigal
- e. See page 580 in the attachment to part (a)
- f. No specific modification to the transmission system (e.g. substations) is necessary to accommodate the temporary generation. Temporary generation feeds into the distribution system while work on the transmission system is being performed.
- g. See response to FERC-TO21\_DR\_SixCities-PGE-01.AU.14\_Atch02
- h. Temporary generation was used during emergencies to provide temporary power to customers while replacement or repairs to impacted assets are performed.
- i. Temporary generation during planned work is used to provide electric service to customers while PG&E performs planned maintenance.
- j. Temporary generation feeds into the distribution system while planned work is being performed on the transmission system to provide electric service to customers.
- k. For purposes of this situation, PG&E defines the term “emergency” as follows based:
  - Substation: replacing transmission substation equipment on an emergency basis just prior to failure, or just after failure, related to either:
    - Safely and quickly replace substation equipment that fails or is forced out of service; and



- Quickly determine and implement the most economic short- and long-term solutions to the problems created by the emergency loss of facilities.
  - Transmission Line: replacing damaged transmission line-related equipment that has resulted in an outage or is a highly priority emergency due to safety considerations and requires an immediate response.
- l. Please refer to subpart i above.
  - m. See response to, FERC-TO21\_DR\_SixCities-PGE-01-AU.14\_Atch03.
  - n. Temporary generation costs are allocated to either transmission or distribution based on if the need is driven by a transmission project or a distribution project.
  - o. There are no changes in the use of temporary generation between 2022 and 2023.

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PG&E Information Request No.:	SixCities-PGE-AU.15		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.15		
Request Date:	August 13, 2024	Response Date:	August 23, 2024
Requesting Party	Six Cities	PG&E Respondent:	George Kataoka

**QUESTION SIXCITIES-PGE-AU.15**

Referring to the transmittal letter entitled “Summary Description of Rate Year 2025 Draft Annual Update” at page 5, item 3, “Functional Plant Related Rate Base,” please provide:

- a. A detailed explanation as to whether depreciation expense in respect to the removed non-Network Transmission assets was included as part of the 2022 True-up TRR; and
- b. Supporting workpapers that demonstrate that the depreciation expense was included or excluded.

**ANSWER SIXCITIES-PGE-AU.15**

- a. PG&E is confirming depreciation expense was already removed for these non-Network Transmission assets. The errors identified in Item 3 relate only to the January through November 2022 recorded Plant and Accumulated Depreciation input amounts in the TO20-RY2024 Formula Model.
- b. Refer to FERC-TO21\_DR\_SixCities-PGE-01-AU.15\_Atch01 for the December 2022 derivation of the Unidentified Location Allocation. The final Plant balances by asset class and Unbundled Cost Category (UCC), including the allocations in this attachment, result in the assignment of UCC for the amounts for total 2022 depreciation expense. Thus, the errors identified for January through November 2022 did not impact 2022 depreciation expense.

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PG&E Information Request No.:	SixCities-PGE-AU.17		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.17		
Request Date:	August 13, 2024	Response Date:	September 10, 2024
Requesting Party	Six Cities	PG&E Respondent:	Ivana Tamburrino

**QUESTION SIXCITIES-PGE-AU.17**

Referring to the 2023 FERC Form No. 1 at page 232, Other Regulatory Assets (Account 182.3), Line 312, Miscellaneous Gas Reg Asset – Current, footnote “(b)”, and the amount that was charged to Account 925 Injuries and Damages, please:

- a. State the amount charged to Account 925;
- b. Describe the nature and purpose of the charge to Account 925;
- c. Explain whether the amount charged to Account 925 is included or excluded in the TO20 2023 True-up. If excluded, please provide supporting workpapers or documentation demonstrating the removal.

**ANSWER SIXCITIES-PGE-AU.17**

- a. Of the amounts recorded to the miscellaneous regulatory asset balance shown on the FERC Form 1 page 232, Line 312, \$16 million pertains to gas regulatory asset amounts recorded to FERC account 925.
- b. The purpose of the \$16 million charge to FERC Account 925 is to amortize the Risk Transfer Balancing Account (RTBA) regulatory asset for insurance premiums.
- c. The amount charged to FERC Account 925 is excluded from the TO21 RY2025 formula rate. The amount charged is 100% allocated to Gas (FERC Form 2). PG&E bases its A&G electric transmission cost request solely on FERC Form 1, pursuant to the TO20 global settlement agreement.

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PG&E Information Request No.:	SixCities-PGE-AU.19		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.19		
Request Date:	August 13, 2024	Response Date:	September 3, 2024
Requesting Party	Six Cities	PG&E Respondent:	Marques Cruz/Irene Liu

**QUESTION SIXCITIES-PGE-AU.19**

Referring to the 2023 FERC Form No. 1 at pages 114-117, Lines 63-65, Column c, please provide a detailed listing of the expense amount(s) and the journal entries recorded to each referenced FERC account.

**ANSWER SIXCITIES-PGE-AU.19**

The number reported on the 2023 FERC Form No. 1 at pages 114-117, Lines 63, Column c, is \$51,605,911, which represents the amortization of debt discount and expense recorded in FERC account 428. Attachment “FERC-TO21\_DR\_SixCities-PGE-01-AU.19\_Atch01” provide the detailed journal entry.

The number reported on the 2023 FERC Form No. 1 at pages 114-117, Lines 64, Column c, is \$11,215,211, which represents the amortization of loss on reacquired debt recorded in FERC account 428.1. Attachment “FERC-TO21\_DR\_SixCities-PGE-01-AU.19\_Atch02” provide the detailed journal entry.

The number reported on the 2023 FERC Form No. 1 at pages 114-117, Lines 65, Column c, is \$1,326,141, which represents the amortization of premium on debt-credit recorded in FERC account 429. Attachment “FERC-TO21\_DR\_SixCities-PGE-01-AU.19\_Atch03” provide the detailed journal entry.

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

PG&E Information Request No.:	SixCities-PGE-AU.21		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.21		
Request Date:	August 13, 2024	Response Date:	August 23, 2024
Requesting Party	Six Cities	PG&E Respondent:	Paul Hunt/Divya Raman

**QUESTION SIXCITIES-PGE-AU.21**

Referring to PG&E’s 2023 FERC Form No. 1 at pages 110-111, Line 57, Columns (c) and (d), please:

- a. Categorize the amounts reported at this cite to the most granular level possible (e.g., by subaccount number);
- b. List the individual prepayments in each category identified in subpart (a) above and provide the monthly balances for each beginning December 31, 2022, and ending December 31, 2023; and
- c. Identify the account number(s) to which SCE expenses the prepayments listed in subpart (b) above.

**OBJECTION SIXCITIES-PGE-AU.21**

To the extent that part c requests information that PG&E has not previously compiled, such as the accounts prepayments are ultimately expensed to (e.g., accounts 924, 925, and 408.1 for prepayments related to insurance), PG&E objects to part c on the basis that is not reasonably calculated to lead to the discovery of information relevant to the review of the draft annual update, is unduly burdensome and overly broad, as identifying the accounts where prepayments are expensed requires review of underlying contracts and associated accounting entries, which would require extensive time and effort.

**ANSWER SIXCITIES-PGE-AU.21**

- a. Please see the attachment FERC-TO21\_DR\_SixCities-PGE-01-AU.21\_Atch01.xlsx.
- b. The requested information is provided for the following subaccounts:  
1650080 – Prepaid Miscellaneous Assets  
1650082 – NonCurrent Miscellaneous Prepaid Assets  
Please see the attachment FERC-TO21\_DR\_SixCities-PGE-01-AU.21\_Atch02.xlsx.

Attachment FERC-TO21\_DR\_SixCities-PGE-01-AU.21\_Atch03.xlsx contains a list of transactions for accounts 1650020, 1650025, 1650026, 1650070, and 1650084.

- c. PG&E assumes that “SCE” in this question is intended to be “PG&E.” Please see the objection stated above. Notwithstanding that objection, prepayments in account 1650100, “Prepaid Insurance,” are expensed to Accounts 924, 925, and 408.1.

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

PG&E Information Request No.:	SixCities-PGE-AU.22		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.22		
Request Date:	August 13, 2024	Response Date:	August 23, 2024
Requesting Party	Six Cities	PG&E Respondent:	George Kataoka/ Nick Medina

**QUESTION SIXCITIES-PGE-AU.22**

Please provide a Microsoft Excel spreadsheet, with all working formulas, identifying all non-hydro energy storage assets that are in service and recorded in Transmission or CGI Plant, along with the associated gross plant and accumulated depreciation included in the Formula Rate.

**ANSWER SIXCITIES-PGE-AU.22**

There are no non-hydro energy storage assets that are in service and recorded to Network Transmission Functional Plant as of December 31, 2023.

There is only \$5,989 of CGI Plant recorded to asset class EGP39700 as of December 31, 2023. Accumulated Depreciation is not tracked by facility and thus this data is not readily available. PG&E records depreciation expense and Accumulated Depreciation using group depreciation and specifically by asset class, which is a subcategory of FERC Plant Account.

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

PG&E Information Request No.:	SixCities-PGE-AU.23		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.23		
Request Date:	August 13, 2024	Response Date:	August 23, 2024
Requesting Party	Six Cities	PG&E Respondent:	George Kataoka

**QUESTION SIXCITIES-PGE-AU.23**

WP\_AFUDC\_TO21\_RY2025,” please provide:

- a. An equivalent workpaper supporting the AFUDC rate charged during each month of the 2023 year; and
- b. Supporting documentation and calculations verifying the derivation of the long-term debt rate.

**OBJECTION TO SIXCITIES-PGE-AU.23**

PG&E objects to this information request. Providing an equivalent workpaper for each month in 2023 as it is unduly burdensome to prepare and reasonably calculated to lead to the discovery of information relevant to the review of the draft annual update

**ANSWER SIXCITIES-PGE-AU.23**

Subject to and without waiving the objection, PG&E is providing the values and inputs used in the derivation of each month’s annualized AFUDC rate. Refer to FERC-TO21\_DR\_SixCities-PGE-01-AU.23\_Atch01.

For subpart b, refer to the table below for the long-term debt cost rate as used for the December 2023 AFUDC rate (which is derived from recorded November 2023 balances) (in \$ millions):

**Long-Term Debt Cost Rate Calculation Details for December 2023**

Line #	Long-Term Debt	Net Proceeds (\$M)	Annual Charge (\$M)
1	Exchanged Debt	11,766	515
2	New Debt	18,072	817
3	Reinstated Debt	8,336	333
4	Other Long-Term Debt	(117)	16
5	<b>Total</b>	<b>38,056</b>	<b>1,681</b>



Line #	Long-Term Debt	Net Proceeds (\$M)	Annual Charge (\$M)
6	Effective Annual Rate		4.42%

Note 1: "Other Long-Term Debt" is negative for Net Proceeds due to unamortized discounts.

Note 2: Effective Rate is calculated by dividing Net Proceeds total by the Annual Charge total (= \$1.7M / \$38.1M).

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

PG&E Information Request No.:	SixCities-PGE-AU.24		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.24		
Request Date:	August 13, 2024	Response Date:	August 23, 2024
Requesting Party	Six Cities	PG&E Respondent:	George Kataoka

**QUESTION SIXCITIES-PGE-AU.24**

Please provide monthly transmission plant construction work in progress balances for the 13 months ending December 2023.

**ANSWER SIXCITIES-PGE-AU.24**

Refer to the table below for ending monthly electric transmission CWIP balances. Note that this data is for both Network and Non-Network assets—balances are not readily available that are categorized and separated. Also, note that these balances do not include any SAP high level adjustments.

<b>Period</b>	<b>ET CWIP Balance (PowerPlan subledger)</b>
<b>Dec 2022</b>	\$1,634,229,714
<b>Jan 2023</b>	\$1,676,335,997
<b>Feb 2023</b>	\$1,707,521,933
<b>Mar 2023</b>	\$1,698,830,720
<b>Apr 2023</b>	\$1,618,624,628
<b>May 2023</b>	\$1,595,969,542
<b>Jun 2023</b>	\$1,547,455,884
<b>Jul 2023</b>	\$1,584,943,125
<b>Aug 2023</b>	\$1,618,249,384
<b>Sep 2023</b>	\$1,633,316,623
<b>Oct 2023</b>	\$1,638,947,703
<b>Nov 2023</b>	\$1,682,503,730
<b>Dec 2023</b>	\$1,674,742,165

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

PG&E Information Request No.:	SixCities-PGE-AU.25		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.25		
Request Date:	August 13, 2024	Response Date:	August 23, 2024
Requesting Party	Six Cities	PG&E Respondent:	Mia Gilbert/Johnny Wong

**QUESTION SIXCITIES-PGE-AU.25**

Referring to PG&E's 2023 FERC Form No. 1, Notes to the Financial Statements, Trade Receivables, PG&E states that there was a FERC noncurrent regulatory asset balance of \$78 million as of December 31, 2023 regarding credit losses. Please:

- a. Describe the nature of the underlying credit loss;
- b. State the FERC account used to record the regulatory asset;
- c. Identify the FERC account number(s) to which PG&E records offsetting entries related to the regulatory asset; and
- d. Quantify the amount of the regulatory asset balance that was credited to an expense account and confirm whether the amount is recovered in the 2022 true-up.

**ANSWER SIXCITIES-PGE-AU.25**

- a. The underlying credit losses are PG&E's estimate of billed revenues that will not be collect from customers.
- b. FERC Account 182.3 Other Regulatory Assets
- c. FERC Account 904 Uncollectible accounts
- d. There is \$70M credited to the expense account in 2023. The balance represents an offset to the expected credit losses to fairly value our trade receivables. The amount was not recovered in the 2022 true-up.

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

PG&E Information Request No.:	SixCities-PGE-AU.28		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.28		
Request Date:	August 13, 2024	Response Date:	August 23, 2024
Requesting Party	Six Cities	PG&E Respondent:	Amara Hayashida

**QUESTION SIXCITIES-PGE-AU.28**

Please provide the following workpapers in a Microsoft Excel spreadsheet, with all working formulas:

- a. Draft WP\_Tax Support\_RY2025;
- b. Draft WP\_Tax Support2\_RY2025; and
- c. Draft WP\_Tax Support3\_RY2025.

**ANSWER SIXCITIES-PGE-AU.28**

The above referenced workpapers are not available in excel format. They are only available in the PDF format provided as support in this filing.

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

PG&E Information Request No.:	SixCities-PGE-AU.29		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.29		
Request Date:	August 13, 2024	Response Date:	September 3, 2024
Requesting Party	Six Cities	PG&E Respondent:	Amara Hayashida

**QUESTION SIXCITIES-PGE-AU.29**

Referring to “Draft WP\_14\_ADIT\_TO21\_RY2025\_Draft Filing” at Tab 2, Note 1, please provide the PowerPlan Provision – Account 190 Report in a Microsoft Excel spreadsheet, with all working formulas.

**ANSWER SIXCITIES-PGE-AU.29**

Please see FERC-TO21\_DR\_SixCities-PGE-01-AU.29\_Atch01.xlsx” for the PowerPlan Provision reports.

Also please note, the correct Tab 2 amount for FERC Form 1 Page 234 (Account 190) should be \$11,997,801,007. The Tab 2 total for Account 190 inadvertently had a miskey to show \$11,987,801,007 but this does not impact the Formula Rate because only certain inputs for Account 190 flow-up to rate base. E.g, Vacation Pay (\$27,207,653) and Property Taxes (\$62,713,184).

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

PG&E Information Request No.:	SixCities-PGE-AU.30		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.30		
Request Date:	August 13, 2024	Response Date:	August 23, 2024
Requesting Party	Six Cities	PG&E Respondent:	Amara Hayashida

**QUESTION SIXCITIES-PGE-AU.30**

Referring to "Draft-TO21-RY2025-Model" Schedule 14-ADIT at Line 205, Column 5 and "Draft WP\_14\_ADIT\_TO21\_RY2025\_Draft Filing" at Tab 2, Note 2, please:

- a. Provide the detailed computation of California Corporation Franchise Tax net of shareholder activity, together with detailed narrative discussions supporting the inputs and reasoning for the computation;
- b. Define what qualifies as "shareholder activity"; and
- c. Provide a detailed report itemizing the "shareholder activity" included in the computation.

**ANSWER SIXCITIES-PGE-AU.30**

- a. Please see "FERC-TO21-DR\_SixCities-PGE-AU.30\_Atch01.xlsx". Column E contains the explanations for the adjustments. As background, the shareholder losses that PG&E incurred from wildfire-related events caused California tax losses for state income tax purposes. A significant portion of these California taxable losses in past years were related to shareholder funded deductions that should not be factored into the rate case because ratepayers did not pay for those costs. The attachment shows the various shareholder-categories that are removed to re-calculate the "ratemaking" (ratepayer-funded) portion of the California Corporation Franchise Tax (CCFT) rate base amount.
- b. "Shareholder activity" are costs that are borne by PG&E shareholders and that should not enter ratemaking for various reasons, such as a finding of unreasonableness, lack of prudence, regulatory disallowance, policy or the underlying nature of the activity as not being related to core utility business. For example, it is not the Utility's core business activity to incur significant third-party claims related to wildfire events. Because PG&E shareholders are paying for these costs (instead of ratepayers), "shareholder activities" are excluded from ratemaking. Often, this exclusion of shareholder activity is intended to prevent ratepayers from unfairly funding shareholder expenses and liabilities. However, the converse is also true, ratepayers should not benefit from costs that they did not bear in ratemaking either.
- c. See Lines 6 through 10 in the attachment to subpart (a).

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

PG&E Information Request No.:	SixCities-PGE-AU.31		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.31		
Request Date:	August 13, 2024	Response Date:	August 23, 2024
Requesting Party	Six Cities	PG&E Respondent:	Amara Hayashida

**QUESTION SIXCITIES-PGE-AU.31**

Referring to "Draft TO20 2023 True-Up Model" Schedule 5-1, Schedule 5-3, and Schedule 14-ADIT at Line 400, please provide a detailed explanation why ADIT associated with losses on reacquired debt is excluded from Col 4-6 of Schedule 14-ADIT, Line 400.

**ANSWER SIXCITIES-PGE-AU.31**

PG&E does not allocate FERC Account 283 amounts to Schedule 14-ADIT, consistent with its General Rate Case (GRC) treatment of Electric Distribution Plant (EDP) Account 283 ADIT which is not factored into rate base. Generally, the adjustments to rate base are plant and capital related; the items recorded to Account 283 are non-plant related deferred tax amounts.

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

PG&E Information Request No.:	SixCities-PGE-AU.32		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.32		
Request Date:	August 13, 2024	Response Date:	August 23, 2024
Requesting Party	Six Cities	PG&E Respondent:	Amara Hayashida

**QUESTION SIXCITIES-PGE-AU.32**

Referring to "Draft TO20 2023 True-Up Model" Schedule 14-ADIT, please identify any ADIT included on Line 301 associated with utility plant properly recorded in Accounts 350 – 359 or 389 – 399.

**ANSWER SIXCITIES-PGE-AU.32**

Schedule 14-ADIT, Line 301 for "Property/Non-ISO" contains amounts for all the functional groups that are not ETP or Common. All the non-ETP direct costs are not part of the Formula Rate model.

Additionally, amounts recorded to FERC Accounts 350 – 359 (Transmission Plant) are represented on Line 300, col. 4. Amounts recorded to FERC Accounts 389 – 399 (General Plant) are represented on Line 302, col. 5.



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

PG&E Information Request No.:	SixCities-PGE-AU.33		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.33		
Request Date:	August 13, 2024	Response Date:	August 23, 2024
Requesting Party	Six Cities	PG&E Respondent:	Amara Hayashida

**QUESTION SIXCITIES-PGE-AU.33**

Referring to "Draft TO20 2023 True-Up Model" Schedule 14-ADIT at Line 104, Column 2, representing the total ADIT balance to include in rate base, please identify any amounts included therein which is not reported in PG&E's FERC Form No. 1 in Accounts 190, 282, 283, or 255.

**ANSWER SIXCITIES-PGE-AU.33**

The TO portion of total accumulated deferred income taxes (ADIT) for Account 190, 282, 283 and 255 shown on Model Schedule 14-ADIT, Line 104, are all captured on FERC Form 1, which captures total company activity.

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

PG&E Information Request No.:	SixCities-PGE-AU.34		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.34		
Request Date:	August 13, 2024	Response Date:	August 23, 2024
Requesting Party	Six Cities	PG&E Respondent:	Amara Hayashida

**QUESTION SIXCITIES-PGE-AU.34**

Please identify any adjustments to FERC Accounts 190, 282, or 283 affecting the inputs to the RY2025 Formula Rate as a result of any amended income tax returns, IRS Revenue Agent Report, IRS Notice of Proposed Adjustment, or changes in tax positions.

**ANSWER SIXCITIES-PGE-AU.34**

There are no adjustments to FERC Accounts 190, 282 or 283 for any of the circumstances listed above.