

**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.01		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.01		
Request Date:	August 13, 2024	Response Date:	October 14, 2024
Requesting Party	Six Cities	PG&E Respondent:	Moshreq Sobhy

**QUESTION SIXCITIES-PGE-AU.01**

Please provide a copy of all responses to data requests submitted to Pacific Gas & Electric Company (“PG&E”) by all parties regarding the draft TO21 RY2025 Annual Update (“Draft Update” or “Formula Rate”). Please provide this information on a continuing basis.

**ANSWER SIXCITIES-PGE-AU.01**

PG&E will continue to send all responses to information requests it receives to all interested parties in the annual update filing process.

**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.02		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.02		
Request Date:	August 13, 2024	Response Date:	October 7, 2024
Requesting Party	Six Cities	PG&E Respondent:	Eunice Li

**QUESTION SIXCITIES-PGE-AU.02**

Please provide a list of any accounting or financial reporting errors in PG&E’s Draft Update or its 2023 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 PGE 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-AU.02**

Please refer to attachment FERC-TO21\_DR\_SixCities-PGE-01-AU.02\_Atch01.

**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.03		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.03		
Request Date:	August 13, 2024	Response Date:	October 7, 2024
Requesting Party	Six Cities	PG&E Respondent:	Kerry Hegarty

**QUESTION SIXCITIES-PGE-AU.03**

Six Cities-1-3: Referring to PG&E’s revised 2023 FERC Form No. 1 filed on May 22, 2024, please provide a detailed explanation of the revisions made to the FERC Form No. 1 as compared to the initial FERC Form No. 1 filed on April 17, 2024.

**ANSWER SIXCITIES-PGE-AU.03**

In its original 2023 FERC Form 1 submission, PG&E incorrectly grouped all balances related to Common, General and Intangible (CGI) Plant into one “Common” category. PG&E resubmitted its 2023 FERC Form 1 on May 22, 2024 to restate the electric, gas and common balances to correctly show plant by FERC account separately for CGI plant accounts. Please note that PG&E’s updated submission did not change the total Plant balance shown on PG&E’s FERC Form 1 balance sheet and does not have any impact on customer rates.

PG&E revised the following pages in the 2023 FERC Form 1:

Form No. 1 Page Number	Form No. 1 Schedule Description
200-201	Summary of Utility Plant and Accumulated Provisions for Dep, Amort & Dep
204-207	Electric Plant in Service (A/c 101, 102, 103 and 106)
219	Accumulated Provision for Depreciation of Electric Utility Plant
336	Depreciation and Amortization of Electric Plant (A/c 403, 404, 405)
356	Common Utility Plant and Expenses

**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.18		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.18		
Request Date:	August 13, 2024	Response Date:	October 7, 2024
Requesting Party	Six Cities	PG&E Respondent:	Eunice Li

**QUESTION SIXCITIES-PGE-AU.18**

Referring to the 2023 FERC Form No. 1 at page 232, Other Regulatory Assets (Account 182.3), Line 397, Unamortized Financial Hedging Cost, please describe the nature and purpose of the recorded financing hedging costs.

**ANSWER SIXCITIES-PGE-AU.18**

Line 397, Unamortized Financial Hedging Cost, were unamortized cost from the interest rate hedging activities related to the bankruptcy in 2001.

**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.20		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.20		
Request Date:	August 13, 2024	Response Date:	November 26, 2024
Requesting Party	Six Cities	PG&E Respondent:	Mia Gilbert/Johnny Wong

**QUESTION SIXCITIES-PGE-AU.20**

Referring to the 2023 FERC Form No. 1 at page 233, Miscellaneous Deferred Debits (Account 186) at Line 11, Land Surplus, Footnote Note “(g)”, please:

- a. Explain the nature and purpose of the amounts recorded to Land Surplus; and
- b. Provide the basis for crediting \$191,710 to FERC Account 233 Notes Payable to Associated Companies.

**ANSWER SIXCITIES-PGE-AU.20**

The balance of \$1,873,955 represents improvement costs incurred to increase the value of property for sale.

The FERC Form No. 1 should have reported the credits of \$191,710 as being posted to FERC Account 232, Accounts Payable rather than FERC Account 233 Notes Payable to Associated Companies.

**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.26		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.26		
Request Date:	August 13, 2024	Response Date:	October 18, 2024
Requesting Party	Six Cities	PG&E Respondent:	Mia Gilbert

**QUESTION SIXCITIES-PGE-AU.26**

Referring to the 2023 FERC Form No. 1 at page 232, Line 312, Miscellaneous Gas Reg Asset – Current, column d, footnote (b), please provide a detailed listing of the expense amount(s) and the journal entries credited to FERC Account 925 Injuries and Damages.

**ANSWER SIXCITIES-PGE-AU.26**

Refer to attachment FERC-TO21\_DR\_SixCities-PGE-01-AU.26\_Atch01.

**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.27		
PG&E File Name:	FERC-TO21_DR_SixCities-PGE_01-AU.27		
Request Date:	August 13, 2024	Response Date:	October 18, 2024
Requesting Party	Six Cities	PG&E Respondent:	Mia Gilbert

**QUESTION SIXCITIES-PGE-AU.27**

Referring to the 2023 FERC Form No. 1 at page 232, Line 334, Miscellaneous Electric Reg Asset – Current, Column d, Footnote (c), please provide a detailed listing of the expense amount(s), and the journal entries, credited to FERC Account 925 Injuries and Damages.

**ANSWER SIXCITIES-PGE-AU.27**

Refer to FERC-TO21\_DR\_SixCities-PGE-01-AU.26\_Atch01 as the activity crosses both line items requested.