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

PG&E Information Request No.:	CPUC-PGE-AU.144		
PG&E File Name:	FERC-TO21_IR_CPUC-PGE_04-AU.144		
Request Date:	August 30, 2024	Response Date:	October 3, 2024
Requesting Party:	California Public Utilities Commission	PG&E Respondent:	Scott Toback

QUESTION CPUC-PGE-AU.144

Referring to the attachment "FERC-TO21-IR-CPUC-PGE-COS-02-AU.01_Atch01," please

a. Explain why Wright Solar SS indicates a large increase in interest in June of 2023.

b. Explain PG&E's methodology for attributing interest to the Network Upgrade Credit calculations (e.g., when and why only some of the projects incur new interest in column M in the monthly tabs of Draft WP_15-NUC_TO21_RY2025).

ANSWER CPUC-PGE-AU.144

a. The increase of interest on Wright Solar SS in June 2023 is a result of an accrual true-up that was based on the interest calculation performed at settlement. This true-up occurred in June due to resource constraints which have since been remediated, and PG&E has reinstated quarterly interest accruals this year.

b. In 2023, we switched our accrual methodology from project-level to high-level. Interest previously calculated at project-level was left on the respective projects (column K). Any new interest that was accrued was left unallocated. As and when the projects with the accrued interest were repaid, the interest was drawn down and any over/under accrual was cleared out to "Other Interest Exp". These over/under accruals have been shown in column M. For example, in June 2023 an adjustment was posted for Wright Solar to clear an under accrual of $1.57M in unaccrued interest based on settlement calculations. This adjustment brought the total interest in line with refunded interest.

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Data Response

PG&E Information Request No.:	CPUC-PGE-AU.145		
PG&E File Name:	FERC-TO21_IR_CPUC-PGE_04-AU.145		
Request Date:	August 30, 2024	Response Date:	September 17, 2024
Requesting Party:	California Public Utilities Commission	PG&E Respondent:	Eunice Li

QUESTION CPUC-PGE-AU.145

Referring to Schedule 21-NPandS, line 206, the SBA Amortization revenue is indicated as $32,197,614, the attachment "FERC-TO21-IR-CPUC-PGE-COS-02-AU.11_Atch01" indicates an amount of $66,072,614 for all of Natural Account 4560052, which includes CPUC, FERC and Shareholder shares of the SBA Amortization. Please explain how PG&E separates the total amount into the CPUC, FERC and Shareholder categories.

ANSWER CPUC-PGE-AU.145

The proceeds from the SBA transaction were allocated based on the Adjusted Net Operating Income (ANOI) (*i.e*., the rental income from leasing the cell sites) to each jurisdiction on a site-by-site basis. The proportion is approximately 15% and 85% for CPUC jurisdiction and FERC jurisdiction. In the 2023 General Rate Case (GRC), the CPUC approved refunding the full proceeds to distribution customers equally during the 2023 GRC period (*i.e*. $33.875 million annually for 2023 to 2026).

PG&E explained the accounting treatment of the proceeds allocated to FERC jurisdictional customers and its subsequent amortization as other operating income in the Petition for Declaratory Order in Docket No. EL21-98-000. At a high level, the proceeds allocated to FERC jurisdictional customers will be amortized using the effective interest method over the term of the lease.

Our accounting team will include an indicator "Assignment Field" in SAP system whether the recorded amount relates to CPUC or FERC jurisdiction.

The allocation to shareholders is done through the TO Model, Schedule 21-NPandS by providing credit to FERC customers as a reduction to the revenue requirement based on a 50/50 after tax basis. The net revenue allocated to FERC jurisdiction customers is calculated on Line 200 of Schedule 21-NPandS. Refer to Line 300-304 for the allocation split so that each dollar of net revenue is allocated between shareholders and customers on a 50/50 after tax basis. Please note that the credit to customers is a 100% directly offset to the revenue requirement while the shareholders will have to pay taxes. Therefore, the allocation percentage on Line 303 for shareholder is higher than on Line 304 for customers. Refer to Lines 400 to 403 for which shows the amount of credit allocated to shareholders and customers based on the allocation percentage on Line 303 and 304 and that the shareholders' credit after tax (Line 402) is the same as the credit allocated to customers (Line 403).

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PG&E File Name:	FERC-TO21_IR_CPUC-PGE_04-AU.146		
Request Date:	August 30, 2024	Response Date:	September 11, 2024
Requesting Party:	California Public Utilities Commission	PG&E Respondent:	Alex Quintana, Eileen Liu

QUESTION CPUC-PGE-AU.146

Referring to the response to CPUC-PGE-COS-AU.12, please provide the specific funding identifiers or major work category labels of those costs that are not excluded from labor costs.

ANSWER CPUC-PGE-AU.146

PG&E understands this question to be asking which costs are not included in labor costs. Please refer to the Table below for costs that PG&E excludes from labor:

	Cost Categories Not Recovered in Rates	**Cost Assignment Determination**
1	Environmental Hazardous Substance Mechanism (HSM)	Determined using FID: "EVHSM"
2	Mobile Home Park (MHP)	Determined using MWC Description: "Mobile Home Park"
3	Shareholder Funded Gas Transmission (SHFGT)	Determined using FID Description: "Shareholder Funded Gas Transmission"
4	Shareholder Funded Gas Distribution (SHFGD)	Determined using FID Description: "Shareholder Funded Gas Distribution"
5	Below The Line (BTL)	Determined using FID Description: "Below the Line Other"
6	Other – Shareholder Funded	Determined using FID: "SHFATL" & "SHFAG"

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PG&E File Name:	FERC-TO21_IR_CPUC-PGE_04-AU.147		
Request Date:	August 30, 2024	Response Date:	September 11, 2024
Requesting Party:	California Public Utilities Commission	PG&E Respondent:	George Kataoka

QUESTION CPUC-PGE-AU.147

Referring to attachment "FERC-TO21-IR-CPUC-PGE-MISC-02-AU.01_Atch01," please explain how PG&E can spend $524,129,886 in General Plant costs that are labeled as "not assigned."

ANSWER CPUC-PGE-AU.147

PG&E is interpreting that this data request question was intending to identify the subtotal of plant retirements (Excel Column H) of $495,590,719 for Planning Order Description "Not Assigned" (Excel Column B). That is, instead of the $524,129,886, which is the grand total of all planning orders.

The $495,590,719 in plant retirements for Planning Order Description "Not Assigned" is for plant retirements that are associated with assets being retired in mass and not individually tied to each asset's orders. This includes vintage retirements of Common, General, and Intangible (CGI) Plant, which are automatically retired within PowerPlan (fixed asset subledger) based on vintage year. This also includes retirements of CGI Plant identified by asset location and due to asset sales or donations.

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Data Response

PG&E Information Request No.:	CPUC-PGE-AU.148		
PG&E File Name:	FERC-TO21_IR_CPUC-PGE_04-AU.148		
Request Date:	August 30, 2024	Response Date:	September 11, 2024
Requesting Party:	California Public Utilities Commission	PG&E Respondent:	George Kataoka

QUESTION CPUC-PGE-AU.148

Referring to attachment "FERC-TO21_AU_NCPA-PGE_01-1.24_Atch01," please explain how the CWIP related to cancelled projects is included or addressed in PG&E's formula rate template. Are these costs expensed, and if so, to what FERC Account(s)?

ANSWER CPUC-PGE-AU.148

During 2023 and prior, when capital projects were cancelled, the costs (including any recorded to CWIP) were written off as non-operating expense (below-the-line) to be absorbed by PG&E shareholders and recorded to FERC Account 426.5 (Other Deductions).

For TO21-RY2025, CWIP is only included on a recorded end-of-year basis for purposes of calculating the Incremental Transmission Revenue Requirement (ITRR), as presented in WP_9-PlantAdditions. Any write offs or reversals recorded before the period of the recorded CWIP (e.g., December 31, 2023 for RY2025) are included (as reductions) within the amounts presented in WP_9 and PG&E's FERC Form 1.

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PG&E File Name:	FERC-TO21_IR_CPUC-PGE_04-AU.149		
Request Date:	August 30, 2024	Response Date:	September 11, 2024
Requesting Party:	California Public Utilities Commission	PG&E Respondent:	George Kataoka

QUESTION CPUC-PGE-AU.149

Referring to attachment "FERC-TO21_AU_NCPA-PGE_01-1.26_Atch01," please:

a. Confirm that the cancelled projects included in this file include all of the cancelled projects included in FERC-TO21_AU_NCPA-PGE_01-1.24_Atch01.

b. Confirm that the cancelled projects in 1.26 that are not listed in 1.24 did not have CWIP associated with them.

c. Provide the PO numbers and commercial operation dates of the deferred projects identified in 1.26.

ANSWER CPUC-PGE-AU.149

a. All the orders from FERC-TO21_AU_NCPA-PGE_01-1.24_Atch01 are in the list from FERC-TO21_AU_NCPA-PGE_01-1.26_Atch01.

b. The cancelled projects in 1.26 that are not listed in 1.24 did not have 2023 recorded CWIP associated with them.

c. Refer to FERC-TO21-IR-CPUC-PGE-04-AU.149_Atch01. The Planned Operative Dates are the dates as reflected in SAP as of July 2024. PG&E is interpreting "commercial operation dates" as the most updated planned operative dates as reflected in its systems.

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Data Response

PG&E Information Request No.:	CPUC-PGE-AU.150		
PG&E File Name:	FERC-TO21_IR_CPUC-PGE_04-AU.150		
Request Date:	August 30, 2024	Response Date:	September 17, 2024
Requesting Party:	California Public Utilities Commission	PG&E Respondent:	Eunice Li

QUESTION CPUC-PGE-AU.150

Referring to the Draft TO20 RY2025 Model and the Draft TO21 RY2025 Model, please list in general terms the differences between the two models, particularly with regard to expenses.

ANSWER CPUC-PGE-AU.150

PG&E objects to this request as overbroad and burdensome. The information requested is equally available to parties and requesting that PG&E describe all differences is burdensome. Subject to and without waiving this objection, the TO20 Model and TO21 Model are not identical because the former is the result of settlement in TO20 rate case (Docket No. ER19-13) while the latter is prepared under the currently pending TO21 rate case (Docket No. ER24-96), which was accepted by FERC and authorized to be in effect (subject to refund) as of 1/1/2024.

The differences between the TO20 RY2025 Model and TO21 RY2025 Model are a result of using two different Models, which can be found by comparing the two models side by side. Refer to PG&E Testimony in Docket No. ER24-96-000, Exhibit PGE-0004 (Table PGE-0004-1), for a list of the changes in TO21 Model compared to TO20 Model. In addition, changes to specific schedules in the TO21 Formula rate Model, as compared to the TO20 Formula Rate Model, are described in exhibits submitted by PG&E in Docket No. ER24-96-000. *See e.g.* Exhibit PGE-0010, Table PGE-0010-1 (describing changes from the TO20 Formula Rate Model to the TO21 Formula rate Model) and Exhibit PGE-0018, Table PGE-0018-1 (same).

Finally, PG&E notes that the TO20 RY2025 Model is no longer used except for the calculation of the RY2023 ATA, which has been incorporated in the Draft TO21 RY2025.

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PG&E Information Request No.:	CPUC-PGE-AU.151		
PG&E File Name:	FERC-TO21_IR_CPUC-PGE_04-AU.151		
Request Date:	August 30, 2024	Response Date:	September 17, 2024
Requesting Party:	California Public Utilities Commission	PG&E Respondent:	Eunice Li

QUESTION CPUC-PGE-AU.151

Referring to the Draft TO20 (RY2024 for 2022 True Up) file, tab "4-ATA v1," please explain why cell E91 has not been adjusted to reflect a zero in cell I90.

ANSWER CPUC-PGE-AU.151

Cell E91 has not been adjusted because the amount is irrelevant in determining the difference in revenue requirement due to corrections. The purpose of providing a copy of this file is to determine the difference in the revenue requirement due to corrections with interest as of December 2022 which will then be included in the TO21 RY2025 filing, Schedule 4-ATA, Line 201, Col 5 and 8.