

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

PG&E Information Request No.:	NCPA-PGE-1.2		
PG&E File Name:	FERC-TO21 AU NCPA-PGE 01-1.2		
Request Date:	August 7, 2024	Response Date:	September 16, 2024
Requesting Party	Northern California Power Agency	PG&E Respondent:	Marco Rios, George Kataoka

QUESTION NCPA-PGE-1.2

Please provide a list of all transmission projects projected in service during 2024 and 2025 for which incentive rate treatment was requested in accordance with Order No. 679. For each such project, please include:

- a. The docket under which incentive rate treatment was requested by PG&E,
- b. A description of the project(s) for which incentive rate treatment was requested,
- c. A description of the incentive rate treatment requested, and
- d. An explanation of how any allowed incentive rate treatment is reflected in the RY2025 formula rate.

ANSWER NCPA-PGE-1.2

a - d. There is no incentive rate amount for the CWIP Incentive included in the TO21-RY2025 Formula Model. Schedule 32-CWIP Incentive from the TO21 Formula Model is only for recorded amounts.

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PG&E Information Request No.:	NCPA-PGE-1.3		
PG&E File Name:	FERC-TO21_AU_NCPA-PGE_01-1.3		
Request Date:	August 7, 2024	Response Date:	September 10, 2024
Requesting Party	Northern California Power Agency	PG&E Respondent:	George Kataoka, Nick Medina, Lorenzo Thompson

QUESTION NCPA-PGE-1.3

Please provide a detailed list of transmission investments recorded to functional group network electric transmission plant (ETP) and network electric transmission land (ETPL), by UCC, including the following information:

- a. ID of facility
- b. Description of facility
- c. FERC Account
- d. Balance of investment on 12/31/2022
- e. Balance of Investment on 12/31/2023
- f. Voltage of facility (e.g., 69kV)
- g. Indication of whether facility is controlled by CAISO (and identify “mixed control” facilities, as applicable).
- h. Indication of facility is radial or looped –
- i. Indication of whether power flow on facility is directly metered by PG&E.

OBJECTION TO NCPA-PGE-1.3

PG&E objects to subparts f, h, and i of this data request on the basis that they are overly burdensome and not reasonable calculated to lead to the discovery of evidence relevant to the scope of the draft annual update filing

ANSWER NCPA-PGE-1.3

Subject to and without waiving its objection, PG&E is providing the following information. Refer to FERC-TO21_AU_NCPA-PGE_01-1.3_Atch01. These amounts by facility are prior to the necessary adjustments explained below.

Note that SAP High-Level Adjustments, the carve out for Direct Connects, and “Unidentified Location Allocated to Non-CAISO carve out” are not tracked by facility. Instead, they are tracked by Asset Class and Unbundled Cost Categories (UCCs); or Maintenance Activity Types (MAT) for Direct Connects.

For 12/31/2022 balances, refer to FERC-TO21_AU_NCPA-PGE_01-1.3_Atch02, which is PG&E's response to a similar request from TO21-RY2024 discovery. Note that the process for preparing the data for presentation purposes for these data requests is manual and very labor intensive requiring the mapping of facilities among more than 300,000 rows of data into the specific format requested by these data requests. Thus, the nomenclature may not be identical if comparing the 2022 and 2023 balances side-by-side. An illustrative example is for Table Mountain Substation assets, which may be presented as "Table Mtn Sub" or "Table Mountain Sub". Additionally, the categorization for these data for "Unidentified Locations" are mapped differently (impacting presentation only). Please be advised that there may be other small discrepancies in the presentation for these specific formats and different time periods.

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PG&E Information Request No.:	NCPA-PGE-1.4		
PG&E File Name:	FERC-TO21_AU_NCPA-PGE_01-1.4		
Request Date:	August 7, 2024	Response Date:	September 3, 2024
Requesting Party	Northern California Power Agency	PG&E Respondent:	George Kataoka

QUESTION NCPA-PGE-1.4

Please provide an itemized list of Nuclear Transmission Plant, Generation Interconnections, Direct Connects, Mirant/Gateway, Other Assets Not Under CAISO Control, and Other Adjustments (See WP_7-PlantInService 1) including the following information:

- a. ID of facility
- b. Description of facility
- c. FERC Account
- d. Balance of investment on 12/31/2022
- e. Balance of Investment on 12/31/2023
- f. Voltage of facility (e.g., 69kV)
- g. Indication of whether facility is controlled by CAISO (and identify “mixed control” facilities, as applicable).

OBJECTION NCPA-PGE-1.4

PG&E objects to this data request as it is overly burdensome and not in scope of TO21-RY2025 because the requested facilities are excluded from the TO21 Formula Rate.

ANSWER NCPA-PGE-1.4

Subject to and without waiving this objection, PG&E is providing the following information:

Generation Interconnections, Direct Connects, Other Assets Not Under CAISO Control are all excluded from and do not impact TO rate base. Refer to FERC-TO21_AU_NCPA-PGE_01.1.4_Atch01 for details of these facilities. For Plant balances at 12/31/2022, refer to FERC-TO21_AU_NCPA-PGE_01.1.4_Atch02, FERC-TO21_AU_NCPA-PGE_01.1.4_Atch03, and FERC-TO21_AU_NCPA-PGE_01.1.4_Atch04, which are PG&E’s responses to similar data requests from TO21-RY2024 discovery.

Nuclear Transmission Plant is excluded from and does not impact TO rate base. It is tracked by asset class. Refer to the table below.

FERC Plant Account	Asset Class	Plant as of December 31, 2022	Plant as of December 31, 2023
352.01 - Struct and improve - DCP	NTP35201	\$ 4,680,758	\$ 4,680,758
352.01 - Struct and improve - DCP	NTP35202	\$ 310,025	\$ 310,025
353.01 - Station equipment - DCP	NTP35301	\$ 5,965,527	\$ 5,940,024
353.01 - Station equipment - DCP	NTP35302	\$ 84,039,559	\$ 84,039,559
	Total:	\$94,995,869	\$94,970,366

Mirant/Gateway is excluded from TO rate base and does not impact TO rate base. It is tracked by asset class. Refer to the table below.

FERC Plant Account	Asset Class	Plant as of December 31, 2022	Plant as of December 31, 2023
353.00 - Station equipment	ETP35303	\$ 1,886,565	\$ 1,886,565
354 - Towers and fixtures	ETP35401	\$93,214	\$93,214
356 - Overhead conductors, devices	ETP35601	\$46,108	\$46,108
	Total:	\$2,025,887	\$2,025,887

“Other Adjustments” are for SAP high level adjustments to reclassify costs from 2018. Refer to Draft WP_7-PlantinService, tab 3, column 12 for asset class detail.

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PG&E Information Request No.:	NCPA-PGE-1.5		
PG&E File Name:	FERC-TO21 AU NCPA-PGE 01-1.5		
Request Date:	August 7, 2024	Response Date:	August 23, 2024
Requesting Party	Northern California Power Agency	PG&E Respondent:	George Kataoka

QUESTION NCPA-PGE-1.5

In reference to depreciation of “Other Assets Not Under CAISO Control” totaling \$(56,752,872) on WP_10-AccDEP 1, please address the following:

- a. Provide a monthly calculation of accumulated depreciation during 2023.
- b. Identify the depreciation rate(s) used to quantify accumulated depreciation recorded in 2023.
- c. Explain why accumulated depreciation increased from \$35,220,591 in 2022 to \$56,752,872 in 2023.

ANSWER NCPA-PGE-1.5

PG&E objects to this request because the depreciation expense nor Accumulated Depreciation for “Other Assets Not Under CAISO Control” are not in scope of the transmission revenue requirements in the TO21 Formula Model. This request is burdensome and outside the scope of the Rate Year 2025 Annual Update.

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PG&E Information Request No.:	NCPA-PGE-1.6		
PG&E File Name:	FERC-TO21_AU_NCPA-PGE_01-1.6		
Request Date:	August 7, 2024	Response Date:	August 23, 2024
Requesting Party	Northern California Power Agency	PG&E Respondent:	George Kataoka

QUESTION NCPA-PGE-1.6

In reference to accumulated depreciation shown on 10-AccDep at lines 200-212 (HV) and 300-312 (LV), please address the following:

- a. Provide workpapers and calculations supporting the monthly accumulated depreciation values,
- b. Identify the rates that were used to determine 2023 accruals of accumulated depreciation reflected in the inputs, and
- c. Explain whether the depreciation rates used to determine the 2023 accruals of accumulated depreciation are the same as the depreciation rates that were authorized for recovery of depreciation expense during 2023.

ANSWER NCPA-PGE-1.6

- a. Refer to FERC-TO21_AU_NCPA-PGE_01-1.6_Atch01.
- b. Refer to Schedule 12-DepRates, Lines 200-210, Column 9 of the Draft TO21-RY2025 Formula Model for the depreciation rates used to determine the recorded depreciation expense in 2023.
- c. Yes, the depreciation rates used to determine the 2023 recorded depreciation expense from accumulated depreciation are the same as the depreciation rates that were authorized for recovery of depreciation expense during 2023, which were the TO20 authorized depreciation rates.

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PG&E Information Request No.:	NCPA-PGE-1.7		
PG&E File Name:	FERC-TO21_AU_NCPA-PGE_01-1.7		
Request Date:	August 7, 2024	Response Date:	September 3, 2024
Requesting Party	Northern California Power Agency	PG&E Respondent:	George Kataoka, Lorenzo Thompson

QUESTION NCPA-PGE-1.7

Please provide an itemized list of all Generator Step-up investments (included in rate base as well as directly assigned), by UCC, including the following information:

- a. ID of facility
- b. Description of facility
- c. FERC Account
- d. Balance of investment on 12/31/2022
- e. Balance of Investment on 12/31/2023
- f. Voltage of facility (e.g., 69kV)
- g. Indication of whether facility is controlled by CAISO (and identify “mixed control” facilities, as applicable).

ANSWER NCPA-PGE-1.7

Refer to FERC-TO21_AU_NCPA-PGE_01-1.7_Atch01 for assets recorded to asset class ETP35302 (Transmission Plant: Step Up Transformers) that are subject to the CAISO’s operational control and are included in Network Transmission rate base.

Note that PG&E performed an additional review for this data request for the facilities and assets recorded to asset class ETP35302 and included in Network Transmission. This additional review resulted in an identified \$6.2 million of December 31, 2023 Plant (see attachment, sum of lines 12-16) that were inadvertently included in TO rate base. PG&E will remove the applicable amounts through December 2023 in the formula models, including in Schedules 7-PlantinService, 10-AccDep, and 11-Depreciation.

An additional finding was for an identified \$24.6 million of Plant (sum of lines 7-10) that was identified to have been correctly included in TO rate base but recorded to the incorrect transmission asset classes. PG&E will make asset class transfers where necessary. These amounts will appropriately remain in TO rate base.

The remaining \$143 million (line 11) of December 31, 2023 Plant in asset class ETP35302 is excluded from Network Transmission rate base and not in scope for TO21-RY2025. An additional \$68 million (line 17) Plant is recorded to asset class ETP35303 (Post 2008 Fossil

Generation: Plant Step Up Transformers) and is also excluded from Network Transmission rate base and not in scope.

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PG&E Information Request No.:	NCPA-PGE-1.8		
PG&E File Name:	FERC-TO21_AU_NCPA-PGE_01-1.8		
Request Date:	August 7, 2024	Response Date:	August 23, 2024
Requesting Party	Northern California Power Agency	PG&E Respondent:	George Kataoka

QUESTION NCPA-PGE-1.8

Please provide a list of all transmission plant retirements during 2023, by facility, including:

- a. ID of facility
- b. Description of facility
- c. Date of retirement
- d. Gross cost of retired facility
- e. Accumulated Depreciation on 12/31/2022
- f. Accumulated Depreciation before recording retirement.

ANSWER NCPA-PGE-1.8

For subparts a through d, refer to FERC-TO21_AU_NCPA-PGE_01-1.8_Atch01.

Note for subpart d, recorded retirements are generally for the original gross cost of the assets and are processed by crediting (reducing) Plant and debiting (reducing) Accumulated Depreciation for the same original cost of the assets.

For subparts e and f, the requested data are not readily available. PG&E does not record or track depreciation expense or Accumulated Depreciation by each asset in each facility. Instead, PG&E records depreciation expense and Accumulated Depreciation using group depreciation by asset class, which is a subcategory of FERC Plant Account. For recorded retirements for Accumulated Depreciation by asset class, refer to WP_10-AccDep, tab 3, Column 3.

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PG&E Information Request No.:	NCPA-PGE-1.13		
PG&E File Name:	FERC-TO21 AU NCPA-PGE 01-1.13		
Request Date:	August 7, 2024	Response Date:	September 10, 2024
Requesting Party	Northern California Power Agency	PG&E Respondent:	Paul Hunt, Divya Raman, Ivana Tamburrino

QUESTION NCPA-PGE-1.13

In reference to prepayments listed on lines 200-212 of 13-WorkCap, please provide reference to all workpapers supporting the input values for monthly prepayments, and address the following:

- a. Provide an itemized list of Property Insurance prepayments by month,
- b. Provide an itemized list of Liability Insurance prepayments by month, including a description of why each prepayment was made.
- c. Provide an itemized list of Misc prepayments by month including a description of each prepayment.
- d. Provide a copy of journal entries used to record changes in prepayments during 2023, including a summary of amounts credited and debited by FERC account, and a description of each journal entry.

OBJECTIONS NCPA-PGE-1.13

- a. No objection
- b. No objection
- c. Descriptions of prepayments are limited to the information provided. PG&E objects to providing more detail on the basis that it is not reasonably calculated to lead to the discovery of information relevant to the review of the draft annual update and is unduly burdensome and overly broad.
- d. Descriptions of journal entries are limited to the information provided. PG&E objects to providing more detail on the basis that it is not reasonably calculated to lead to the discovery of information relevant to the review of the draft annual update and is unduly burdensome and overly broad.

ANSWER NCPA-PGE-1.13

Subject to and without waiving the above objections, PG&E provides the following:

Since the lines 200-212 of 13-WorkCap are end-of-month balances, so that line 200, labeled December 2022 contains the beginning balances for 2023, PG&E has limited this response to data from 2023.

- a. Please see the file FERC-TO21_AU_NCPA-PGE_01-1.13_Atch01. Rows 9-32 contain a summary of the prepayments for Property Insurance and Liability Insurance.
- b. Please see the response to part a of this information request.
- c. Please see the file FERC-TO21_AU_NCPA-PGE_01-1.13_Atch02. Tab “Response C and D” summarizes total miscellaneous prepayments by month and by account. The following tabs provide additional information by account.
- d. Please see the file FERC-TO21_AU_NCPA-PGE_01-1.13_Atch02. Rows 31-38 in tab “Response C and D” identify the tab and prepayment type. Regarding prepayment type “Various”, please see the file FERC-TO21_AU_NCPA-PGE_01-1.13_Atch03 that provides additional detail.

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PG&E Information Request No.:	NCPA-PGE-1.14		
PG&E File Name:	FERC-TO21_AU_NCPA-PGE_01-1.14		
Request Date:	August 7, 2024	Response Date:	August 23, 2024
Requesting Party	Northern California Power Agency	PG&E Respondent:	George Kataoka

QUESTION NCPA-PGE-1.14

In reference to Network Transmission Materials and Supplies listed on lines 100-113, col 2 of 13-WorkCap, please provide reference to all workpapers supporting the input values for monthly Total Network Transmission Materials and Supplies, and address the following:

- a. Provide a detailed list of Network Transmission Materials and Supplies on December 31, 2025 including a description, voltage rating (as applicable), and Major Work Category for each Material or Supply.

OBJECTION TO NCPA-PGE-1.14

PG&E objects to this data request as it is overly burdensome. Providing detailed listings and comprehensive workpapers for each of the 12 months of 2023 is onerous.

ANSWER NCPA-PGE-1.14

Subject to and without waiving this objection, PG&E is providing detailed workpapers, calculations, and explanations for the derivation of the December 31, 2023 Materials and Supplies balance. Refer to FERC-TO21_AU_NCPA-PGE_01-1.14_Atch01. Note that voltage rating is not applicable and/or not readily available for this set of data. Additionally, refer to the below for an explanation of how Network Transmission Materials and Supplies are derived.

PG&E's supply chain management team uses recorded Materials and Supplies balances at the Major Work Category level by warehouse to assign balances to functional areas. For warehouses that are exclusively purposed for a specific facility or generation station, PG&E assigns all the associated Materials and Supplies balance to the respective functional area. For warehouses that serve as distribution centers for multiple functional areas, PG&E allocates each warehouse's balance across all functional areas based on historical consumption data. This historical consumption data is currently set at 10 years of data by warehouse and is updated annually.

For corporate services and other organizations that support all functional areas, Materials and Supplies balances are further allocated to functional areas based on recorded O&M labor costs. Examples of this include inventories for information technology, customer care, and fleet. A portion of these balances are allocated to Electric Transmission.

For each functional area, Construction (capital) and Operations & Maintenance (O&M) (expense) allocations are calculated based on five-year historical total inventory consumption data at the Major Work Category level.

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PG&E Information Request No.:	NCPA-PGE-1.15		
PG&E File Name:	FERC-TO21_AU_NCPA-PGE_01-1.15		
Request Date:	August 7, 2024	Response Date:	September 13, 2024
Requesting Party	Northern California Power Agency	PG&E Respondent:	Nalini Webster

QUESTION NCPA-PGE-1.15

In reference to tab 18-OandM, please provide a detailed list of journal entries recorded to Account No. 560 through 573, by FERC Account, by labor/non-labor including:

- a. FERC Account
- b. Amount
- c. Labor or non-labor designation
- d. A description of each itemized amount
- e. The portion of each itemized amount included in Adjustments reflected in cols 6 through 8 of 18-OandM.

ANSWER NCPA-PGE-1.15

a-e. Please refer to FERC-TO21_AU_NCPA-PGE_01-1.15_Atch01.xlsx for Planning Order (PO) level detail for adjustments and recorded adjusted amounts by labor/non-labor for FERC Accounts 560 through 573.

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PG&E Information Request No.:	NCPA-PGE-1.16		
PG&E File Name:	FERC-TO21 AU NCPA-PGE 01-1.16		
Request Date:	August 7, 2024	Response Date:	September 16, 2024
Requesting Party	Northern California Power Agency	PG&E Respondent:	Nalini Webster, Steve Koenig

QUESTION NCPA-PGE-1.16

In reference to tab 18-OandM, please explain how labor related expense is identified or determined.

ANSWER NCPA-PGE-1.16

With reference to Schedule 18-OandM, labor related expense is determined by using cost element and order settlement rules. The labor costs are booked to labor related cost elements which settle as labor costs.

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Data Response

PG&E Information Request No.:	NCPA-PGE-1.17		
PG&E File Name:	FERC-TO21_AU_NCPA-PGE_01-1.17		
Request Date:	August 7, 2024	Response Date:	September 3, 2024
Requesting Party	Northern California Power Agency	PG&E Respondent:	Ivana Tamburrino

QUESTION NCPA-PGE-1.17

In reference to tab 19-AndG, please provide a detailed list of journal entries recorded to Account No. 920 through 935 by FERC Account including:

- a. FERC Account
- b. Amount
- c. A description of each itemized amount, and
- d. The portion of each itemized amount included in Adjustments reflected in col 3 of 19-AandG.

ANSWER NCPA-PGE-1.17

Please refer to the following attachments for the year 2023 A&G FERC account activity and the recorded adjusted amounts included in the TO21 formula rate:

- FERC accounts 920, 921 and 923: FERC-TO21_AU_NCPA-PGE_01-1.17_Atch01
- FERC account 922: FERC-TO21_AU_NCPA-PGE_01-1.17_Atch02
- FERC account 924: FERC-TO21_AU_NCPA-PGE_01-1.17_Atch03
- FERC account 925: FERC-TO21_AU_NCPA-PGE_01-1.17_Atch04
- FERC account 926: FERC-TO21_AU_NCPA-PGE_01-1.17_Atch05
- FERC account 930: FERC-TO21_AU_NCPA-PGE_01-1.17_Atch06
- FERC account 931: FERC-TO21_AU_NCPA-PGE_01-1.17_Atch07
- FERC account 935: FERC-TO21_AU_NCPA-PGE_01-1.17_Atch08

Notes:

1. Please refer to the adjustments columns for the adjustments included and shown on Schedule 19 A&G.

2. In 2023, PG&E recorded Corporate Real Estate (CRESS) Oakland General Office (OGO) rent costs to FERC Account 931. In prior years, these rent costs were recorded to FERC Accounts 921 and 923.

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PG&E Information Request No.:	NCPA-PGE-1.18		
PG&E File Name:	FERC-TO21 AU NCPA-PGE 01-1.18		
Request Date:	August 7, 2024	Response Date:	August 23, 2024
Requesting Party	Northern California Power Agency	PG&E Respondent:	Ivana Tamburrino

QUESTION NCPA-PGE-1.18

Please provide a list of all employee incentive and bonus award costs recorded during 2023, by FERC Account, by incentive or bonus award program.

ANSWER NCPA-PGE-1.18

The only incentive plan costs included in the TO formula rate are for the Short-Term Incentive Plan (STIP). Please refer to the Tables below for the year 2023 recorded STIP costs by FERC account that are included or excluded from the TO21 RY2025 Annual Update:

FF1 Amounts

Officer STIP	FERC Account	RY2025 (2023)	TO Formula Rate	TO21 RY2025 WP 19 AandG Ref
UTIL SEC 3b-7 Officers	920	2,781,573	Excluded	Line 110
CORP SEC 3b-7 Officers	923	4,206,188	Excluded	Line 424
Subtotal		6,987,761		
UTIL Non-SEC 3b-7 Officers	920	11,610,576	Included	Line 100
Total		18,598,337		

FF1 Amounts

Non-Officer STIP	FERC Account	RY2025 (2023)	TO Formula Rate	TO21 RY2025 WP 19 AandG Ref
UTIL Non-Officer	920	251,614,196	Included	Line 100
CORP Non-Officer	923	168,873	Included	Line 400
Total		251,783,069		

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PG&E Information Request No.:	NCPA-PGE-1.19		
PG&E File Name:	FERC-TO21 AU NCPA-PGE 01-1.19		
Request Date:	August 7, 2024	Response Date:	September 3, 2024
Requesting Party	Northern California Power Agency	PG&E Respondent:	Ivana Tamburrino

QUESTION NCPA-PGE-1.19

Please provide a list of all wildfire-related legal fees recorded during 2023, by FERC Account, by event, and explain how such cost is reflected in RY2025.

ANSWER NCPA-PGE-1.19

Wildfire related external legal fees are recorded to FERC Account 923. Please refer to the Table below for the FERC Form 1 Electric year 2023 wildfire external legal fees that are either included or excluded from the TO21 RY2025 formula rate:

FERC Account	Fire Event	Year FF1 Elec Amount	Incl or Excl from TO21 Formula Rate	WP_19-AandG Reference
923	2015 Butte	(2,628)	Excluded	Line 413
	2017 North Bay	596,308	Excluded	Line 412
	2018 Camp	2,901,112	Excluded	Line 411
	2019 Kincade	5,374,955	Included	Line 400
	2020 Zogg	2,328,800	Included	Line 400
	2021 Dixie	33,466,785	Included	Line 400
	2021 Fly	8,315	Included	Line 400
	2022 Mosquito	11,988,988	Included	Line 400

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PG&E Information Request No.:	NCPA-PGE-1.20		
PG&E File Name:	FERC-TO21_AU_NCPA-PGE_01-1.20		
Request Date:	August 7, 2024	Response Date:	August 23, 2024
Requesting Party	Northern California Power Agency	PG&E Respondent:	Ivana Tamburrino, Nalini Webster

QUESTION NCPA-PGE-1.20

Please provide a list of all donations recorded to Account Nos. 560-573, 920-935 during 2023, and explain whether such items have been excluded from the determination of TRR under RY2025.

ANSWER NCPA-PGE-1.20

Donations are recorded to Below-the-Line (BTL) FERC Account 426 and excluded from the TO21 formula rate.

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PG&E Information Request No.:	NCPA-PGE-1.21		
PG&E File Name:	FERC-TO21_AU_NCPA-PGE_01-1.21		
Request Date:	August 7, 2024	Response Date:	August 23, 2024
Requesting Party	Northern California Power Agency	PG&E Respondent:	Ivana Tamburrino, Nalini Webster

QUESTION NCPA-PGE-1.21

Please provide a list of all payments for life insurance policies, for which PG&E is the beneficiary, recorded to Account Nos. 560-573, 920-935 during 2023, and explain whether such costs have been excluded from the determination of TRR under RY2025.

ANSWER NCPA-PGE-1.21

Life insurance policies are recorded to Below-the-Line (BTL) FERC Account 426 and excluded from the TO21 formula rate.

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PG&E Information Request No.:	NCPA-PGE-1.22		
PG&E File Name:	FERC-TO21 AU NCPA-PGE 01-1.22		
Request Date:	August 7, 2024	Response Date:	August 23, 2024
Requesting Party	Northern California Power Agency	PG&E Respondent:	Ivana Tamburrino, Nalini Webster

QUESTION NCPA-PGE-1.22

Please provide a list of all penalties recorded to Account Nos. 560-573, 920-935 during 2023, and explain whether such items have been excluded from the determination of TRR under RY2025.

ANSWER NCPA-PGE-1.22

Penalties are recorded to Below-the-Line (BTL) FERC Account 426 and excluded from the TO21 formula rate.

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

PG&E Information Request No.:	NCPA-PGE-1.23		
PG&E File Name:	FERC-TO21_AU_NCPA-PGE_01-1.23		
Request Date:	August 7, 2024	Response Date:	August 23, 2024
Requesting Party	Northern California Power Agency	PG&E Respondent:	Ivana Tamburrino, Nalini Webster

QUESTION NCPA-PGE-1.23

Please provide a list of all civic or political (including lobbying) costs recorded to Account Nos. 560-573, 920-935 during 2023, and explain whether such items have been excluded from the determination of TRR under RY2025.

ANSWER NCPA-PGE-1.23

Civic and political costs, including lobbying, are recorded to Below-the-Line (BTL) FERC Account 426 and excluded from the TO21 formula rate.

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

PG&E Information Request No.:	NCPA-PGE-1.24		
PG&E File Name:	FERC-TO21_AU_NCPA-PGE_01-1.24		
Request Date:	August 7, 2024	Response Date:	August 23, 2024
Requesting Party	Northern California Power Agency	PG&E Respondent:	George Kataoka

QUESTION NCPA-PGE-1.24

Please provide a list of all projects cancelled during 2023 for which amounts were recorded in Account No. 107 prior to cancellation of the project.

ANSWER NCPA-PGE-1.24

Refer to FERC-TO21_AU_NCPA-PGE_01-1.24_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.:	NCPA-PGE-1.25		
PG&E File Name:	FERC-TO21_AU_NCPA-PGE_01-1.25		
Request Date:	August 7, 2024	Response Date:	August 23, 2024
Requesting Party	Northern California Power Agency	PG&E Respondent:	George Kataoka

QUESTION NCPA-PGE-1.25

Please provide a list of all amounts written off from Account No. 107 to an expense account during 2023.

ANSWER NCPA-PGE-1.25

Refer to the response to FERC-TO21_AU_NCPA-PGE_01-1.24.

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

PG&E Information Request No.:	NCPA-PGE-1.26		
PG&E File Name:	FERC-TO21_AU_NCPA-PGE_01-1.26		
Request Date:	August 7, 2024	Response Date:	August 23, 2024
Requesting Party	Northern California Power Agency	PG&E Respondent:	George Kataoka

QUESTION NCPA-PGE-1.26

Please provide a list of all projects that were canceled or postponed during 2023.

ANSWER NCPA-PGE-1.26

FERC-TO21_AU_NCPA-PGE_01-1.26_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.:	NCPA-PGE-1.27		
PG&E File Name:	FERC-TO21_AU_NCPA-PGE_01-1.27		
Request Date:	August 7, 2024	Response Date:	September 3, 2024
Requesting Party	Northern California Power Agency	PG&E Respondent:	Eileen Liu, Megan Rodriguez

QUESTION NCPA-PGE-1.27

In reference to 20-RevenueCredits, please provide a detailed description of each type of revenue included in the following revenue categories and an explanation of why such revenues should or should not be included as a revenue credit within RY2025:

- a. In 302 - Miscellaneous Service Revenues
- b. In 303 - NRD Revenue Other
- c. In 304 - Miscellaneous Service Electric Customer Fund Management - RES
- d. In 305 - Miscellaneous Service Electric Customer Fund Management Non-RES
- e. In 306 - Miscellaneous Service Revenues - Reimbursable
- f. In 502 - Rent from Electric Property
- g. In 503 - New Revenue Development Rent
- h. In 504 - New Revenue Development Fee Revenue
- i. In 602 - Other Electric Revenues
- j. In 603 - MCI Rights-of-Way (B)
- k. In 604 - Recreation Facilities Revenue
- l. In 605 - Timber Sales - Utility
- m. In 606 - Other Revenue - Affiliate
- n. In 607 - Revenue Damage Claims Electric
- o. In 608 - Mobile Home Park Electric
- p. In 609 - NEBS TCRA
- q. In 610 - New Revenue Development - Electric Revenue
- r. In 611 - Unbilled Electric Revenue
- s. In 612 - Reimbursed Electric Revenue
- t. In 613 - Reimbursed Electric Revenue Joint Poles
- u. In 614 - Reimbursed Electric Revenue Customer Care and Billing (CC&B)
- v. In 615 - Other Electric Revenue - Calif Department of Water & Resources (DWR)

- w. In 616 - Reimbursed Electric Revenue - CPUC
- x. In 617 - Other Utility Operating Income
- y. In 618 - Other Transmission Revenue - Wheeling
- z. In 619 - Other Electric Revenues

ANSWER NCPA-PGE-1.27

Please refer to the attachment FERC-TO21_AU_NCPA-PGE_01-1.27_Atch01 for the detailed descriptions and explanations on why such revenues are included or excluded as a revenue credit within TO21 RY2025.

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

PG&E Information Request No.:	NCPA-PGE-1.28		
PG&E File Name:	FERC-TO21_AU_NCPA-PGE_01-1.28		
Request Date:	August 7, 2024	Response Date:	August 23, 2024
Requesting Party	Northern California Power Agency	PG&E Respondent:	Eileen Liu, Megan Rodriguez

QUESTION NCPA-PGE-1.28

In reference to 20-RevenueCredits, please provide a list of revenues included in Account 456 – Other Electric Revenues totaling approximately \$66 million.

ANSWER NCPA-PGE-1.28

The FERC608 report is pulled from SAP and is used to identify revenues at the FERC Account detail for recorded Revenue Credits. Please refer to the attachment FERC-TO21_AU_NCPA-PGE_01-1.28_Atch01.xlsx for the list of revenues included in FERC Account 456 – Other Electric Revenues that totals to approximately \$66 million.

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

PG&E Information Request No.:	NCPA-PGE-1.29		
PG&E File Name:	FERC-TO21_AU_NCPA-PGE_01-1.29		
Request Date:	August 7, 2024	Response Date:	August 23, 2024
Requesting Party	Northern California Power Agency	PG&E Respondent:	Eileen Liu, Megan Rodriguez

QUESTION NCPA-PGE-1.29

In reference to 20-RevenueCredits, please provide workpapers and calculations supporting the assignment or allocation of revenue credits between HV and LV.

ANSWER NCPA-PGE-1.29

Plant Factors are applied to allocate revenue credits between Electric Transmission High and Low Voltage. Please refer to Line 126 and 127 in Schedule 24-Allocators in the TO Formula Rate Model for the allocation factors used, which are derived by dividing the total High and Low Voltage Plant into the Network ET Plant.