

**PACIFIC GAS AND ELECTRIC COMPANY  
Transmission Owner Tariff (TO21)  
FERC Docket Nos. ER24-96-000, et. al.  
Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_IR_SixCities-PGE_02-AU.01
<b>Request Date:</b>	October 31, 2024
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	November 14, 2024
<b>PG&amp;E Respondent(s):</b>	Pauline Lui/Ivana Tamburrino

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

Referring to the response to SixCities-PGE-01-AU.05, please provide a detailed explanation of the Third Party Claim for the Account 925, Injuries and Damages, line item 2019 Kincade with a value of \$100 million that is included in the 2023 true-up filing. Please also provide supporting documentation and workpapers.

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

The \$100 million represents an additional Kincade fire claims accrual recorded in 2023. The details of the accrual are covered by the attorney-client and attorney work product privileges.

**PACIFIC GAS AND ELECTRIC COMPANY  
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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
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<b>Request Date:</b>	October 31, 2024
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	November 14, 2024
<b>PG&amp;E Respondent(s):</b>	Pauline Lui/Ivana Tamburrino

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

Referring to the response to SixCities-PGE-01-AU.05, please provide a detailed explanation of the Third Party Claim for the Account 925, Injuries and Damages, line item 2021 Dixie with a value of \$425 million that is included in the 2023 true-up filing. Please also provide supporting documentation and workpapers.

**ANSWER SIXCITIES-PGE-AU.02**

The \$425 million in represents an additional Dixie fire claims accrual recorded in 2023. The details of the accrual are covered by the attorney-client and attorney work product privileges.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
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**Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_IR_SixCities-PGE_02-AU.03
<b>Request Date:</b>	October 31, 2024
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	November 14, 2024
<b>PG&amp;E Respondent(s):</b>	George Kataoka/Victoria Shu/Nalini Webster/Ivana Tamburrino

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

Please quantify by FERC account number: (1) all amortizations; (2) write-offs; (3) and other charges to expense accounts related to costs deferred to CPUC memoranda accounts that PG&E included in its 2023 TO20 True-Up and TO21 RY2025 Draft Annual Update. For each such charge, please clarify whether PG&E obtained FERC approval to subsequently recover the deferred costs.

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

**Plant**

For Functional Electric Transmission Plant, no costs deferred to CPUC memoranda accounts were included in PG&E’s 2023 TO20 True-Up or TO21 RY2025 Draft Annual Update. For Common, General, and Intangible (CGI) Plant, approximately \$2 million was included for the Gas Statutes, and Rules and Regulations Memorandum Account. Of this \$2 million Plant, approximately 9.5% was allocated to Network Transmission using Operations & Maintenance (O&M) labor factors as part of the core functionality and calculation within PG&E’s TO20 and TO21 Formula Models.

**A&G**

Please refer to the Table below for the year 2023 A&G costs that were deferred to CPUC memorandum accounts in the TO20 2023 True-up TRR and the TO21 RY2025 formula rate. A&G common costs recorded to FERC Accounts 920, 921, and 923 are allocated to the functional areas using O&M labor factors. The CPUC jurisdictional portion of costs is included in the memorandum accounts shown on the Table. The FERC allocated portion of costs is included in the TO20 2023 True-up TRR and TO21 formula rate on a FERC Form 1 recorded adjusted basis consistent with the TO formula rate protocols.

Memo and FERC Accounts	FERC Form 1		
	2023 Recorded	2023 Adjustments	2023 Recorded Adjusted
<b>Climate Adaptation Vulnerability Assessment Memorandum Account - CAVAMA</b>	<b>728,633</b>		<b>728,633</b>
920	200,830		200,830
921	26,250		26,250
923	501,553		501,553
<b>Catastrophic Event MA - CEMA</b>	<b>5,247</b>		<b>5,247</b>
920	811		811
921	2,717		2,717
923	1,719		1,719
<b>COVID-19 Pandemic MA costs - in CEMA</b>	<b>49,605</b>		<b>49,605</b>
920	191		191
921	1,225		1,225
923	48,189		48,189
<b>COVID-19 Pandemic Protections MA - CPPMA</b>	<b>19,432</b>		<b>19,432</b>
920	3,971		3,971
921	54		54
923	15,407		15,407
<b>General Office Sale MA – GO Sales MA</b>	<b>5,316,579</b>		<b>5,316,579</b>
920	205,069		205,069
921	1,625,979		1,625,979
923	3,485,530		3,485,530
<b>Interruption Cost Estimate MA - ICEMA</b>	<b>209,250</b>		<b>209,250</b>
923	209,250		209,250
<b>Regionalization MA - RPMA</b>	<b>781,192</b>		<b>781,192</b>
920	709,603		709,603
921	71,590		71,590
<b>Wildfire Mitigation Plan MA - WMPMA</b>	<b>1,522,972</b>		<b>1,522,972</b>
920	25		25
921	9,222		9,222
923	1,513,726		1,513,726
<b>Grand Total</b>	<b>8,632,911</b>		<b>8,632,911</b>

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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_IR_SixCities-PGE_02-AU.04
<b>Request Date:</b>	October 31, 2024
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	November 14, 2024
<b>PG&amp;E Respondent(s):</b>	Ivana Tamburrino

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

Referring to the spreadsheet “Draft TO20 2023 True-Up Model”, at: (1) Tab 19-AandG, Line 306, FERC Account 923, Outside Services Employed; (2) Tab 19-AandG, Line 308, FERC Account 925, Injuries and Damages; and (3) Tab 19-AandG, Line 314, FERC Account 930.2, Miscellaneous General Expense, please:

- a. Provide a detailed listing, including the journal entries and expense amount, to support the total cost of each account; and
- b. Indicate which, if any, items are removed from the 2023 true-up transmission revenue requirement.

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

- a. PG&E provides the FERC 609 reports used to prepare year 2023 A&G costs for the TO20 2023 True-up TRR. Please refer to the following attachments for recorded FERC Form 1, adjustments and recorded adjusted amounts by FERC account:
  1. FERC account 923  
FERC-TO21\_DR\_SixCities-PGE-02-AU.04\_Atch01
  2. FERC account 925  
FERC-TO21\_DR\_SixCities-PGE-02-AU.04\_Atch02
  3. FERC account 930  
FERC-TO21\_DR\_SixCities-PGE-02-AU.04\_Atch03
- b. The attachments referred to in part (a) above have columns (in red font) showing manual regulatory adjustments made to FERC Form 1 amounts. The recorded adjusted amounts are included in the TO20 2023 True-up TRR. The net adjustment amounts on Sched 19-AandG, Column E, lines 306, 308 and 314 are removed from the True-up TRR.

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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_IR_SixCities-PGE_02-AU.05
<b>Request Date:</b>	October 31, 2024
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	November 15, 2024
<b>PG&amp;E Respondent(s):</b>	Steve Koenig and Nalini Webster

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

Referring to the responses to SixCities-PGE-01-AU.13 and SixCities-PGE-01-AU.14, please confirm that the 2022 and 2023 true-up does not include any costs associated with temporary generation. If it cannot be confirmed, please describe the FERC accounts where the costs are recorded and refer to the template to demonstrate their inclusion in each respective year.

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

For clarification, this response concerns temporary generation costs that are treated as Operations & Maintenance (O&M) costs. With that clarification, please see FERC-TO21\_IR\_SixCities-PGE\_02-AU.05\_Atch01 for temporary generation O&M costs for 2022 and 2023 and the FERC Accounts. The amounts shown in column is the amount of temporary generation O&M costs for transmission and included respectively in the true up for each year. The amounts in column H are accounting adjustments and error corrections for each respective year, these amounts are also included in the true up for each year.

**PACIFIC GAS AND ELECTRIC COMPANY**  
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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_IR_SixCities-PGE_02-AU.06
<b>Request Date:</b>	October 31, 2024
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	November 15, 2024
<b>PG&amp;E Respondent(s):</b>	Steve Koenig/Nalini Webster

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

Referring to “FERC-TO21\_DR\_SixCities-PGE-01-AU.12\_Atch01” provided by PG&E in response to SixCities-PGE-01-AU.12, please describe the nature and purpose of the following expenses. In doing so, please also describe the basis for recording the expenses to FERC Account 566 Miscellaneous Transmission Expenses:

Planning Order	Planning Order Description	2023 FF1 Labor	2023 FF1 Non-Labor	2023 FF1 Total
5050532	Compl Gov & Rept - Type B PCC Flow	\$ 2,287,996	\$ 44,799	\$ 2,332,795
5064131	SVP Contract Cure Settlement		\$ 2,000,000	\$ 2,000,000
5042350	PCC-10421-ETR Suppt FERC Rate Case	\$ 1,643,890	\$ 28,580	\$ 1,672,470
5059612	North Coast Electric TO	\$ 1,278,843	\$ 98,930	\$ 1,377,773
5060811	Compliance and Investigation - Charge	\$ 1,443,478	\$ 31,839	\$ 1,475,316
5251472	EEl Dues	\$ 398,647	\$ 466,083	\$ 864,729
5064649	Electric Curriculum Development		\$ 708,427	\$ 708,427
5059611	Central Valley Electric TO	\$ 563,823	\$ 31,875	\$ 595,698
5011129	PC&ERD-ET-ISO Settlements M&O Support	\$ 549,233	\$ 12,491	\$ 561,723
5059131	Engineering Training		\$ 450,303	\$ 450,303
5212694	WPA-Coordination-Non-Reimbursable	\$ 243,045	\$ 120,429	\$ 363,474
5059574	Bay Area Electric TO	\$ 339,499	\$ 16,843	\$ 356,342
5065449	Comp & Goven TO Contracts		\$ 334,244	\$ 334,244
5042179	DOT Exp - Elec Tran	\$ 293,627	\$ 6,479	\$ 300,106
5059613	Sierra Electric TO	\$ 258,499	\$ 8,631	\$ 267,129
5042351	ETR Support FERC Rate Case- Eric	\$ 242,116	\$ 6,222	\$ 248,338
5053511	ET Wildfire Sfty Publ Enga - Type B Flow	\$ 213,705	\$ 7,206	\$ 220,911
5059610	Central Coast Electric TO	\$ 187,059	\$ 14,086	\$ 201,145
5224959	Elec Transmission Billing - Complex Bill	\$ 190,562	\$ 2,543	\$ 193,105
5043888	SCV-TO-13545-Substation Construction Ins	\$ 144,108	\$ 7,042	\$ 151,150
5061769	ProEnergyInspectors Holding Order 2022		\$ 118,740	\$ 118,740
5054210	Exponent Contract for Wildfire T		\$ 22,828	\$ 22,828
5243034	Electric Curriculum Development 2	\$ (73)	\$ 19,823	\$ 19,750
5042352	PCC-10373-ETR Suppt FERC Rate Case	\$ 11,131	\$ (1,242)	\$ 9,888
5017090	ET Hydro FERC Fees		\$ 9,518	\$ 9,518

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

See response to FERC-TO21\_IR\_SixCities-PGE\_02-AU.06\_Atch01 for nature and purpose and basis for using FERC Account 566. FERC Account 566 is the default account used for costs that do not fall into the other O&M FERC Accounts.



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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_IR_SixCities-PGE_02-AU.07
<b>Request Date:</b>	October 31, 2024
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	November 14, 2024
<b>PG&amp;E Respondent(s):</b>	Nalini Webster

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

Referring to “FERC-TO21\_DR\_SixCities-PGE-01-AU.12\_Atch01” provided by PG&E in response to SixCities-PGE-01-AU.12, at Excel Row 148, Planning Order #5251472, Planning Order Description “EEI Dues”, please explain the basis for:

- a. Recording EEI Dues as a transmission functional expense in FERC Account 566; and
- b. Allocating a portion of this expense to “Labor” and “Non-Labor”.

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

- a. EEI dues are recorded in FERC Account 566 because the dues do not fall into other Operations and Maintenance FERC accounts. FERC Account 566 is the default account to record expenses that do not have a specific FERC account.
- b. The allocation portion of this expense to labor and non-labor is due to three actual orders under planning order number 5251472. One of the order numbers (order number 8208908) is for internal Transmission Line support cost, thus considered internal labor in the amount of \$398,646.64 and \$466,082.82 is considered non-labor.

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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_IR_SixCities-PGE_02-AU.08
<b>Request Date:</b>	October 31, 2024
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	November 14, 2024
<b>PG&amp;E Respondent(s):</b>	Eunice Li/Ivana Tamburrino

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

Regarding any industry association dues, fees, or other amounts remitted to any industry association, please identify the amount of such billings identified as supporting lobbying or charity activities included in the TO20 2023 True-Up. Please also list the applicable industry association and FERC account for each.

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

There are no industry association dues associated with lobbying or charity activities in the TO20 2023 True-up TRR.

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

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_IR_SixCities-PGE_02-AU.09
<b>Request Date:</b>	October 31, 2024
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	November 14, 2024
<b>PG&amp;E Respondent(s):</b>	George Kataoka

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

Referring to the response to SixCities-PGE-01-AU.23, subpart b, please provide the complete computation of the December 2023 Long-Term Debt Cost Rate of 4.42% by FERC Account in a Microsoft Excel spreadsheet, with all working formulas.

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

Refer to FERC-TO21\_DR\_SixCities-PGE-02-AU.09\_Atch01.

**PACIFIC GAS AND ELECTRIC COMPANY**  
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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_IR_SixCities-PGE_02-AU.10
<b>Request Date:</b>	October 31, 2024
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	November 14, 2024
<b>PG&amp;E Respondent(s):</b>	George Kataoka

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

Referring to the response to SixCities-PGE-01-AU.23 and attachment entitled “FERC-TO21\_DR\_SixCities-PGE-01-AU.23\_Atch01”, please confirm that the cost of debt reported for each month of 2023 is calculated using debt balances and interest expenses from the prior month.

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

Yes, the cost of debt reported in FERC-TO21\_DR\_SixCities-PGE-01-AU.23\_Atch01 for each month of 2023 is calculated using debt balances and interest expenses from the respective prior month.

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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_IR_SixCities-PGE_02-AU.11
<b>Request Date:</b>	October 31, 2024
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	November 14, 2024
<b>PG&amp;E Respondent(s):</b>	George Kataoka

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

Refer to the response to SixCities-PGE-01-AU.23, subpart b. Regarding the computation of the long-term debt cost rate used as part of the computation of the AFUDC rate, does PG&E include amounts recorded to FERC Account 223, Advances From Associated Companies, and FERC Account 430, Interest on Debt To Associated Companies?

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

PG&E does not include amounts recorded to FERC Accounts 223 or 430 as part of the computation of the long-term debt cost rate for purposes of the AFUDC rate in TO21.

**PACIFIC GAS AND ELECTRIC COMPANY**  
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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_IR_SixCities-PGE_02-AU.12
<b>Request Date:</b>	October 31, 2024
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	November 19, 2024
<b>PG&amp;E Respondent(s):</b>	Lina Chen/Irene Liu/Nicholas Manuel/Ted Ockels

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

Referring to “FERC-TO21\_DR\_SixCities-PGE-01-AU.19\_Atch01” provided by PG&E in response to SixCities-PGE-01-AU.19, at Tab 5050110\_2023, please describe the nature and purpose of the line items with the following Assignment text:

- a. Adv fee & int
- b. \$125M TL (FRMB)
- c. \$2.1B Bridge TL
- d. \$400M TL (FRMB)
- e. \$4.4B Revolver
- f. March 2021 FMB
- g. BAML TL \$400M

Please also provide the term length of any loans applicable to the line items with the above Assignment text.

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

On November 12, 2024, PG&E requested clarification from Six Cities, noting that descriptions of each line item can be found on FERC-TO21\_DR\_SixCities-PGE-01-AU.19\_Atch01, Tab 5050110\_2023, Columns I and K. The following day, November 13, Six Cities provided the following clarifications.

Please provide:

- a. Identify and describe the specific loan (including the term length)
- b. Identify and describe the revolver arrangement and identify the agreement’s term.
- c. Identify and describe what the “Adv fee & int” costs specifically relate to and describe the purpose of expending those funds related to BK
- d. Referring to Columns I and K descriptions of the identified spreadsheet and tab, for the items “BAML TL \$400M” and “March 2021 FMB”, the Column I states “M9SH” and there is no

description provided in Column K. Please provide a full explanation of the specific loans (including the term length) and what the costs were in relation to.

PG&E Response:

- a. The specific loan details, including term length can be found in PG&E's 2023 Annual Report (10-K) to the Securities and Exchange Commission, Note 4 Debt.
- b. The revolver arrangement can also be found in PG&E's 2023 Annual Report (10-K) to the Securities and Exchange Commission, Note 4 Debt.
- c. These advisory fees and escrow interest costs<sup>1</sup> are associated with PG&E's 2001 bankruptcy. The costs are amortized monthly to Account 428 through April 2034.
- d. For the \$18,820.25 line item, see response to FERC-TO21\_IR\_SixCities-PGE\_02-AU.13, part e. For the \$17,767.50, this is a printing fee related to the \$400 million Term Loan.

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<sup>1</sup> CUC decision D.04-12-047 authorized recovery of these cost through PG&E's cost of debt.

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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_IR_SixCities-PGE_02-AU.13
<b>Request Date:</b>	October 31, 2024
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	November 19, 2024
<b>PG&amp;E Respondent(s):</b>	Lina Chen/Irene Liu/Nicholas Manuel/Ted Ockels

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

Referring to the 2023 FERC Form No. 1 at page 110-111, Line 69, Unamortized Debt Expenses, please provide a detailed listing of the amounts and journal entries recorded in this FERC Account 181. Please also identify the specific lines items that represent the unamortized balances for the following items that were charged to FERC Account 428 (see FERC-TO21\_DR\_SixCities-PGE-01-AU.19\_Atch01”) provided by PG&E in response to SixCities-PGE-AU.19 at tab 5050110\_2023, with the following Assignment text:

- a. \$125M TL (FRMB)
- b. \$2.1B Bridge TL
- c. \$400M TL (FRMB)
- d. \$4.4B Revolver
- e. March 2021 FMB
- f. BAML TL \$400M

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

On November 12, 2024, PG&E requested clarification from Six Cities, noting that the Account 181 Unamortized Debt Expenses represent a cumulative balance over the years. To provide the journal entries showing the cumulative balance can be quite labor-intensive. The following day, November 13, Six Cities confirmed to PG&E that it would be adequate to provide the journal entries related to the 2023 activities in Account 181. See attachment “FERC-TO21\_DR\_SixCities-PGE-02-AU.13\_Atch01”

The unamortized balances for the following items that were charged to FERC Account 428 can be found on PG&E’s 2023 FERC Form 2, Page 258-259:

- a. Refer to Line 34 for the \$125M TL (FRMB)
- b. Refer to Line 36 for the \$2.1B Bridge TL
- c. Refer to Line 31 for the \$400M TL (FRMB)
- d. Refer to Line 35 for the \$4.4B Revolver



- e. For the March 2021 FMB, PG&E expensed the printing fees of \$18,820.25 from R R Donnelley related to the \$2.4 billion First Mortgage Bond (FMB) issued in March 2021. PG&E chose not to defer these fees over the life of the FMBs because the invoice was paid two years after the debt issuance and was considered immaterial. Additionally, the aforementioned printing fee can be found in PG&E FERC Form 1, Footnote (D), Page 258 Line 93.
- f. Refer to response to item c for BAML TL \$400M.

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<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_IR_SixCities-PGE_02-AU.14
<b>Request Date:</b>	October 31, 2024
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	November 25, 2024
<b>PG&amp;E Respondent(s):</b>	Lina Chen/Irene Liu/Nicholas Manuel/Ted Ockels

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

Referring to “FERC-TO21\_DR\_SixCities-PGE-01-AU.19\_Atch01” provided by PG&E in response to SixCities-PGE-01-AU.19 at Tab 5050110\_2023, line item with the Document Header text of “RCF Bank & \$75M LC Fee”, please describe the nature and purpose of the letter of credit.

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

The fees referenced in the “FERC-TO21\_DR\_SixCities-PGE-01-AU.19\_Atch01” at Tab 5050110\_2023, line item with the Document Header text of “RCF Bank & \$75M LC Fee” is for a Bi-Lateral letter of credit facility with Wells Fargo for an outstanding letter of credit associated with the Oakland General Office (300 Lakeside Dr.).

The outstanding \$75 million letter of credit associated with 300 Lakeside Dr. is required under PG&E’s 300 Lakeside Dr. Lease and serves essentially as a security deposit - it provides our landlord with protection for the performance of our obligations under the Lease and for certain losses/damages our landlord is entitled to under the Lease.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER24-96-000, et. al.**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_IR_SixCities-PGE_02-AU.15
<b>Request Date:</b>	October 31, 2024
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	November 25, 2024
<b>PG&amp;E Respondent(s):</b>	Lina Chen/Irene Liu/Nicholas Manuel/Ted Ockels

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

Referring to “FERC-TO21\_DR\_SixCities-PGE-01-AU.19\_Atch01” provided by PG&E in response to SixCities-PGE-01-AU.19, at Tab 5050110\_2023, line item with the Document Header text of “Amort Fin Hedge”, please:

- a. Describe the nature and purpose of the financial hedge;
- b. Explain whether the amount being amortized represents debt expenses or the gain or loss related to the financial hedge. If the costs are debt expenses, please explain which FERC account the gain or loss was recorded in and the year those recordings were made;
- c. Provide the FERC account these items are being amortized from;
- d. Provide the annual amortization profile of the hedging costs since inception through the end of the amortization period; and
- e. If these items involve the amortization of a regulatory asset(s), please provide the CPUC and FERC orders authorizing the treatment of these costs as a regulatory asset that can be recovered from CPUC and FERC ratepayers.

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

- a. Transactions denoted with Document Header text of “Amort Fin Hedge” represent monthly amortization of financial hedging costs related to PG&E’s 2001 bankruptcy. The financial interest rate hedges provided protection to PG&E’s customers against higher interest rates and the recovery method was approved by the CPUC.
- b. Cost associated with interest rate hedges represent debt expense and are amortized to FERC Account 428 Amortization of Debt Discount and Expense. There are no associated gain or loss.
- c. These items are being amortized from FERC Account 182.3 Other Regulatory Asset
- d. See attachment “FERC-TO21\_DR\_SixCities-PGE\_02-AU.15\_Atch01” for annual amortization schedule.
- e. CPUC Decision 04-12-047 authorized recovery of these cost through PG&E’s cost of debt.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER24-96-000, et. al.**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_IR_SixCities-PGE_02-AU.16
<b>Request Date:</b>	October 31, 2024
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	November 25, 2024
<b>PG&amp;E Respondent(s):</b>	Lina Chen/Irene Liu/Nicholas Manuel/Ted Ockels

**QUESTION SIXCITIES-PGE-AU.16**

Referring to the response to SixCities-PGE-01-AU.18, which discusses a regulatory asset related to a financial hedging cost, please provide the CPUC and FERC orders authorizing the treatment of these financial hedging costs as a regulatory asset that can be recovered from CPUC and FERC ratepayers.

**ANSWER SIXCITIES-PGE-AU.16**

See attachment FERC-TO21\_DR\_SixCities-PGE-02-AU.16\_Atch01 for CPUC Decision 04-12-047 authorizing recovery of financial hedging cost through PG&E's cost of debt.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER24-96-000, et. al.**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_IR_SixCities-PGE_02-AU.17
<b>Request Date:</b>	October 31, 2024
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	November 25, 2024
<b>PG&amp;E Respondent(s):</b>	Lina Chen/Irene Liu/Nicholas Manuel/Ted Ockels

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

Referring to “FERC-TO21\_DR\_SixCities-PGE-01-AU.19\_Atch01” provided by PG&E in response to SixCities-PGE-01-AU.19, at Tab 5050110\_2023, line items with the Document Header text of “Amort Reg Asset” and the Assignment text of “Debt Financing”, please:

- a. Describe the nature and purpose of the debt financing;
- b. Provide the FERC account these items are being amortized from;
- c. Provide the annual amortization profile of the hedging costs since inception through the end of the amortization period; and
- d. Provide the CPUC and FERC orders authorizing the treatment of these costs as a regulatory asset that can be recovered from CPUC and FERC ratepayers.

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

- a. Transactions denoted with Document Header text of “Amort Reg Asset” and the Assignment text of “Debt Financing” represent monthly amortization of debt bridge fees, professional and other fees for exchanged debt and reinstated debt rating agency fees. The cost are associated with 2001 Bankruptcy exit financing and are amortized monthly starting July 1, 2020 through July 1, 2038.
- b. These items are being amortized from FERC Account 182.3 Other Regulatory Asset.
- c. See attachment “FERC-TO21\_DR\_SixCities-PGE\_02-AU.17\_Atch01” for annual amortization schedule of these fees.
- d. These costs are authorized by CPUC Decision 20-05-053 and Advice Letter (AL) 4275-G/5887-E, approved by the CPUC on August 20, 2020. See FERC-TO21\_DR\_SixCities-PGE-02-AU.17\_Atch02

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER24-96-000, et. al.**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_IR_SixCities-PGE_02-AU.18
<b>Request Date:</b>	October 31, 2024
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	November 25, 2024
<b>PG&amp;E Respondent(s):</b>	Lina Chen/Irene Liu/Nicholas Manuel/Ted Ockels

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

Referring to “FERC-TO21\_DR\_SixCities-PGE-01-AU.19\_Atch01” provided by PG&E in response to SixCities-PGE-01-AU.19, at Tab 5050110\_2023, line items with the Document Header text of “Amort 4F option agt”, and Assignment “96D option pur” and “97C option pur”, please:

- a. Describe the nature and purpose of the option agreement and purchased options;
- b. Provide the FERC account these items are being amortized from;
- c. Provide the annual amortization profile of these items from inception through the end of the amortization period;
- d. Explain whether the amount being amortized represents debt expenses or the gain or loss related to the options. If the costs are debt expenses, please explain which FERC account the gain or loss was recorded in and the year those recordings were made; and
- e. If these items involve the amortization of a regulatory asset(s), please provide the CPUC and FERC orders authorizing the treatment of these costs as a regulatory asset that can be recovered from CPUC and FERC ratepayers.

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

- a. Transactions denoted with Document Header text of “Amort 4F option agt”, and Assignment “96D option pur” and “97C option pur” represent monthly amortization of cost related to Option Purchase Agreement for Class 4F pollution control bond series 96D and 97C. The cost is associated with 2001 Bankruptcy exit financing and are amortized monthly starting April 12, 2024 through November 1, 2026.
- b. These items are amortized from FERC Account 182.3 Other Regulatory Asset
- c. See attachment “FERC-TO21\_DR\_SixCities-PGE\_02-AU.18\_Atch01” for annual amortization schedule.

- d. Cost associated with Option Purchase Agreement represent debt expense and are amortized to FERC Account 428 Amortization of Debt Discount and Expense. There are no associated gain or loss.
- e. CPUC Decision 04-12-047 authorized recovery of these cost through PG&E's cost of debt. (provided as attachment in response to AU.16)

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER24-96-000, et. al.**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_IR_SixCities-PGE_02-AU.19
<b>Request Date:</b>	October 31, 2024
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	November 25, 2024
<b>PG&amp;E Respondent(s):</b>	Lina Chen/Irene Liu/Nicholas Manuel/Ted Ockels

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

Referring to “FERC-TO21\_DR\_SixCities-PGE-01-AU.19\_Atch02” provided by PG&E in response to SixCities-PGE-01-AU.19, at Tab 5050200\_2023, line items with the Document Header text of “W/O issue costs”, please explain why these amounts were written-off in December 2023.

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

In December 2023, PG&E redeemed the 3.25% \$1 billion First Mortgage Bond, which was originally due in February 2024. As part of this early repayment, the unamortized issuance costs and discounts related to the bond were written off and recorded as an extinguishment loss. Since this bond is classified as temporary and the associated costs are non-recoverable, the loss on redemption was not recognized as a regulatory asset and was written off immediately.



**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER24-96-000, et. al.**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_IR_SixCities-PGE_02-AU.20
<b>Request Date:</b>	October 31, 2024
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	November 26, 2024
<b>PG&amp;E Respondent(s):</b>	Lina Chen/Irene Liu/Nicholas Manuel/Ted Ockels

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

Referring to “FERC-TO21\_DR\_SixCities-PGE-01-AU.19\_Atch01” provided by PG&E in response to SixCities-PGE-01-AU.19, at Tab 5050100\_2023, line items with the Document Header text of “Reg Asset Amortization” and description under the Text header of “Discount Amortization on Retired Debt”, please:

- a. Describe the nature and purpose of the regulatory asset treatment of the discount amortization on retired debt;
- b. Provide the FERC account these items are being amortized from;
- c. Provide the annual amortization profile of these items from inception through the end of the amortization period;
- d. Explain whether the regulatory asset amortization periods differ to the remaining term of the retired debt; and
- e. If these items involve the amortization of a regulatory asset(s), please provide the CPUC and FERC orders authorizing the treatment of these items as a regulatory asset that can be recovered from CPUC and FERC ratepayers.

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

- a. A regulatory asset has been established for Pre-Petition Debt Issuance Costs in accordance with regulatory accounting guidance (ASC 980-340-25-1). PG&E has recorded all unamortized issuance costs, discounts, and premiums as a regulatory asset. This regulatory asset will be amortized over the period during which the costs are recovered from customers, adhering to the original amortization schedule.
- b. These items are being amortized from FERC Account 182.3 Other Regulatory Asset
- c. See attachment “FERC-TO21\_IR\_SixCities-PGE\_02-AU.20\_Atch01” for annual amortization schedule.
- d. No, the amortization periods for the regulatory asset do not differ from the remaining term of the retired debt.

- e. The California Public Utilities Commission (CPUC) approved the recovery through Reorganization Plan Decision 20-05-053 on May 28, 2020. Subsequently, PG&E submitted a Tier 2 Advice Letter 4275G/5887E to the CPUC Energy Division on July 22, 2020, which was accepted on the same day. This letter authorized an update to PG&E's jurisdictional return on rate base, including the associated debt costs.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER24-96-000, et. al.**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_IR_SixCities-PGE_02-AU.21
<b>Request Date:</b>	October 31, 2024
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	November 19, 2024
<b>PG&amp;E Respondent(s):</b>	Lina Chen/Irene Liu/Nicholas Manuel/Ted Ockels

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

Referring to the 2023 FERC Form No. 1 at pages 114-117, Lines 66-68, Column c, by debt issuance, please provide a detailed listing of the expense and amortization amount(s) and the journal entries recorded to each referenced FERC account.

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

Refer to the attachment “FERC-TO21\_DR\_SixCities-PGE-02-AU.21\_Atch01” for the journal entries related to FERC accounts 429.1, 430, and 431, as outlined in the 2023 FERC Form No. 1 on pages 114-117, specifically lines 66-68.

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER24-96-000, et. al.**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_IR_SixCities-PGE_02-AU.22
<b>Request Date:</b>	October 31, 2024
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	November 14, 2024
<b>PG&amp;E Respondent(s):</b>	Amara Hayashida/Dawna Lewski

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

Referring to the spreadsheet “Draft TO20 2023 True-Up Model”, at Tab 14-ADIT, Line 202 “Vacation Timing Differences”, Col 2, please explain whether the ADIT ending general ledger balance (“END BAL per G/L”) has been adjusted to remove the effects of the permanent accounting adjustment included at Tab 16-UnfundedReserves, Line 201. If the answer confirms that the ADIT ending general ledger balance has been so adjusted, please demonstrate how this was accomplished. If the answer indicates that the ADIT ending general ledger balance has not been so adjusted, please explain why not.

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

No, the “Vacation Timing Differences” ADIT on Model Schedule 14-ADIT, Line 202, Column 2, represents the cumulative book/tax differences for Vacation for Electric and Gas. The book/tax differences for Vacation are based on recorded book Vacation Accrual amounts (which tax cannot recognize – results in an unfavorable “addback”) and actual Vacation taken and/or paid (which Tax can subsequently deduct at a later time). Therefore, Tax would not again reflect another adjustment for this \$45.7 million permanent accounting adjustment because it was already factored into the Vacation book/tax difference when it was initially recorded for financial statement purposes in the relevant prior years.

It should be noted that the Vacation Timing book/tax difference is considered a temporary difference. Therefore, the ADIT related to this item should be fully reversed by this time, since this adjustment relates to pre-2003 activities (i.e., vacation should have been actually taken and/or paid-out).

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER24-96-000, et. al.**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_IR_SixCities-PGE_02-AU.23
<b>Request Date:</b>	October 31, 2024
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	November 15, 2024
<b>PG&amp;E Respondent(s):</b>	Dawna Lewski and Amara Hayashida

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

Referring to the spreadsheet “Draft TO20 2023 True-Up Model”, at Tab 16-UnfundedReserves, Line 201, please provide the computation of the ADIT tax effect of the permanent accounting adjustment.

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

The \$45.7 million cumulative adjustment(s) represented an increase in book Vacation Accrual<sup>1</sup>, which is not recognized for tax purposes (i.e. unfavorable adjustment). The ADIT deferred tax asset impact is generally the Vacation Accrual amount multiplied by 27.984% (applicable combined federal and state corporate income tax rate).

For example, if the \$45.7 million Vacation Accrual adjustment was recorded all in one year, then the ADIT impact would have increased by \$12,788,688 (\$45.7 million x 27.984%). However, since this adjustment relates to pre-2003 activity, the ADIT impact of this adjustment has fully reversed for tax purposes.

Also, Note 2 in Tab 16-UnfundedReserves explains that shareholders absorbed this Vacation Accrual expense, so the related ADIT likely should not be factored into ratemaking.

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<sup>1</sup> Model Schedule 16-UnfundedReserves Footnote 2, which describes the Permanent Accounting Adjustment, states, “Note 2: Amount represents a one-time accounting adjustment to increase the vacation accrual that was never reflected in operating expenses, never recovered from customers and was instead absorbed by shareholders. Amount is a permanent deduction from the vacation accrual since the dollars were not collected in revenue requirements and should not be considered in rate base. This was affirmed by the CPUC in Decision 14-08-032.”

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Transmission Owner Tariff (TO21)**  
**FERC Docket Nos. ER24-96-000, et. al.**  
**Data Response**

<b>PG&amp;E Data Request No.:</b>	SixCities-PGE-02
<b>PG&amp;E File Name:</b>	FERC-TO21_IR_SixCities-PGE_02-AU.24
<b>Request Date:</b>	October 31, 2024
<b>Requesting Party:</b>	Six Cities
<b>Response Date:</b>	November 14, 2024
<b>PG&amp;E Respondent(s):</b>	Amara Hayashida

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

Referring to the spreadsheet “Draft TO20 2023 True-Up Model”, at Tab 14-ADIT, Line 202 “Vacation Timing Differences”, Col 2-6, please provide the detailed supporting worksheet for the computation of the amounts in Col 2, 3, and 6.

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

Please refer to WP\_14\_ADIT, tab 2, which is supported by FERC Form 1 (FF1), Page 234 (Accumulated Deferred Income Taxes Account 190 activity).

- Model Schedule 14-ADIT, Line 202, Column 2: represents the total Utility amount for Vacation Timing Differences, inclusive of both Electric and Gas activity from FF1, Page 234, Account 190.
  - See the following Line references from WP\_14-ADIT, Tab 2 for the supporting input:
    - Line 102, Column 2 for the \$38,557,572, which is the sum of \$27,207,653 and \$11,349,919, electric and gas “Vacation Paid” amounts from FF1 Page 234 Notes details.
    - Line 113, Column 2 for the \$27,207,653 for Electric Vacation Pay Timing Differences (input into the Model for allocation)
    - Line 124, Column 2 for the \$11,349,919 for Gas Vacation Pay Timing Differences (not factored into the model because Gas related)
- Model Schedule 14-ADIT, Line 202, Column 6: represents the Electric portion of the Vacation Timing Differences from FF1 (\$27,207,653), which is allocated to the Model.
  - See WP\_14\_ADIT, Tab 2, Line 113, Column 2, which is supported by FF1, Page 234 Notes detail.
- Model Schedule 14-ADIT, Line 202, Column 3: represents Non-FERC activities (i.e. gas line of business) that should not be factored into the Model.
  - See WP\_14\_ADIT, Tab 2, Line 124, Column 2, which is supported by FF1, Page 234 Notes detail.