Company: San Diego Gas & Electric Company (U 902 M)
Proceeding: 2019 General Rate Case
Application: A.17-10-___
Exhibit: SDG&E-43

SDG&E

DIRECT TESTIMONY OF KENNETH J. DEREMER

(POST-TEST YEAR RATEMAKING)

October 6, 2017

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

A Sempra Energy utility®

317229

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SUMMARY

My testimony for San Diego Gas & Electric Company's (SDG&E's) post-test year (PTY) ratemaking framework proposes:

- A four-year term (2019-2022) for this general rate case (GRC) cycle, with SDG&E's next test year in 2023.
- A PTY ratemaking mechanism to adjust authorized revenue requirements for:
    - Labor and non-labor costs based on IHS Markit Global Insight's forecast,
    - Medical costs based on Willis Towers Watson's forecast, and
    - Capital investments based on an escalated 5-year average of capital additions.
- Continuation of the currently authorized Z-factor mechanism.
- An attrition year revenue requirement increase of:[1]

($ in millions)	2020		2021		2022	
Revenue Requirements Increase	7.13%	$159.9	5.11%	$122.7	4.99%	$126.0

[1] A late reduction in SDG&E's proposed TY 2019 revenue requirement is reflected in the Summary of Earnings testimony of Khai Nguyen (SDG&E-42). Due to the timing of the TY 2019 revenue requirement change, SDG&E has updated only certain witness testimonies to reflect this reduction prior to filing its application. SDG&E's PTY testimony proposal has not yet been updated to reflect this reduction. The PTY revenue requirement reduction will be provided and updated in testimony and workpapers at SDG&E's earliest opportunity.

SDG&E DIRECT TESTIMONY OF KENNETH J. DEREMER
(POST-TEST YEAR RATEMAKING)

I. INTRODUCTION

A. Summary of Request

The purpose of my prepared direct testimony is to request that the California Public Utilities Commission (Commission) approve SDG&E's PTY ratemaking framework proposal to provide an appropriate level of authorized revenues for years 2020, 2021 and 2022. The mechanism would provide sufficient revenues to implement the policies and initiatives described in the prepared direct testimony of SDG&E policy witness Ms. Caroline Winn (Exhibit SDG&E-01) and the direct testimonies of several other functional witnesses in this application, while providing shareholders a reasonable opportunity to earn the rate of return (ROR) previously authorized by this Commission. SDG&E proposes:

(1) a four-year term (2019-2022) for this GRC cycle;

(2) a PTY ratemaking mechanism to adjust authorized revenue requirements for operating and capital related expenditures:

- using IHS Markit Global Insight's utility cost escalation factors to determine PTY Operations and Maintenance (O&M) escalation (excluding medical expenses).
- adopting Willis Towers Watson's actuarial forecasts to determine PTY medical expenses.
- calculating PTY capital-related revenue requirements using an escalated 5-year average of capital additions.

(3) continuation of the currently authorized Z-factor mechanism.

This proposal is designed to align PTY revenue requirements: (a) to account for unique cost escalation issues, such as the expected higher growth medical costs,[2] and (b) to account for SDG&E's capital investments that mitigate risk and improve safety and reliability of the utility infrastructure. This proposal does not cover all anticipated expenses and capital-related investments, but provides a reasonable level of funding necessary to maintain operational and financial stability while holding SDG&E accountable for productivity improvements.

[2] Escalation is proposed to be applied to net medical expenses (i.e., after reassignments to capital).

SDG&E's proposal would yield attrition-year revenue increases of $159.9 million (7.13 percent) in 2020, $122.7 million (5.11 percent) in 2021 and $126.0 million (4.99 percent) in 2022.

II. SDG&E'S PROPOSED GRC TERM

SDG&E proposes a four-year GRC term of 2019-2022, with its next GRC cycle beginning with Test Year (TY) 2023. SDG&E was granted a four-year GRC term in its 2004, 2008 and 2012 proceedings.[3] In A.14-11-003/-004 (cons.), Office of Ratepayer Advocates (ORA) recommended that SDG&E be granted a four-year GRC term to allow for "better utility financial and operational management of spending and investment."[4] In September 2015, the ORA, SDG&E and SoCalGas entered into a separate settlement agreement in A.14-11-003/-004 (cons.)[5] and jointly filed a related petition for modification of D.14-12-025, to change the current three-year GRC cycle in the rate case plan to a four-year GRC cycle. The Commission did not adopt the separate settlement agreement,[6] and denied the petition,[7] but directed Energy Division to hold a workshop to explore "whether a longer GRC cycle is worth pursuing."[8]

As presented at the GRC cycle workshop held on January 11, 2017, SDG&E supports the adoption of the 4-year GRC term because it would free up resources needed to litigate a GRC every three years and allow the utility to maintain focus on clean, safe, and reliable operations and customer service. Over the last several years, the GRC process has become more complex and subject to extended delays, which is now compounded by new processes, reviews, and reporting required by the Risk OIR decisions incorporating Safety Model Assessment Proceeding (S-MAP) and Risk Assessment and Mitigation Phase (RAMP).

Moving to a four-year GRC cycle would give both the Commission and the utilities more flexibility to manage the integrated S-MAP, RAMP and GRC proceedings. The four-year GRC term would reduce the administrative burden on all parties, and allow the utility to more

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[3] In decisions D.04-12-015, D.08-07-046, and D.13-05-010, respectively.

[4] D.16-06-054 at 225 (citing ORA Hearing Exhibit 398, ORA/Tang at 13).

[5] *See* D.16-06-054 at 32-35.

[6] *See* D.16-06-054 at 4.

[7] *See* D.16-06-005.

[8] *Id.* at 6.

effectively operate its business while implementing new risk mitigation and accountability structures, processes and reporting requirements.

III. POST-TEST YEAR RATEMAKING MECHANISM

A. Background

The traditional GRC framework provides for an annual attrition mechanism for interim adjustments to the test-year revenue requirements in the post-test years. Attrition mechanisms should provide reasonable and consistent funding for operating expenses and capital investments. These base margin adjustments are needed to recover increases in costs during the post-test years due to inflation and capital investments. Without a revenue adjustment to offset these PTY cost increases, SDG&E would not have a reasonable opportunity to earn its authorized ROR after TY 2019.

In the TY 2016 GRC application, SDG&E proposed a PTY ratemaking mechanism that would adjust its gas and electric authorized revenue requirements by applying separate attrition rates to O&M and capital-related revenue requirements, consistent with the current proposal. Ultimately, the Commission approved a comprehensive settlement between SDG&E, ORA and other parties that included a fixed 3.5% attrition year escalation for 2017 and 2018 post-test years. Although the adopted settlement contained a specific attrition rate, ORA did not oppose a post-test year ratemaking mechanism consistent with SDG&E's initial proposal to include a separate escalation factor for O&M and capital-related costs.[9]

In Pacific Gas and Electric Company's (PG&E) 2014 and 2017 GRC proceedings, the Commission adopted a two-part post-test year mechanism that escalates O&M and capital expenditures by separate attrition factors.[10] PG&E's 2017 application stated that "a critical element of a fundamentally sound attrition mechanism is the recognition that expense escalation and growth in rate base are separate and distinct drivers for Post-Test Year cost growth and should be reflected in the attrition mechanism accordingly."[11] The Commission ultimately approved a settled fixed dollar amount for PG&E's post-test year period; however the underlying

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[9] A.14-11-003/004, Hearing Exhibit 398, ORA/Tang at 4.

[10] D.14-08-032 at 653; *see also* D.17-05-013 at 246; *see also Report on the Results of Operations for Pacific Gas & Electric Company, Test Year 2017, General Rate Case, Post-Test Year Ratemaking*, ORA-21, A.15-09-001 at 22-24.

[11] D.17-05-013 at 49.

mechanism used to determine the attrition amounts recognized the unique drivers for O&M and capital-related costs.

SDG&E expects to make significant annual capital investments in the TY 2019 GRC. As described in the testimony of SDG&E witness Ms. Diana Day (Exhibit SDG&E-02), SDG&E's capital program will continue to focus on investments necessary to build and maintain safe and reliable infrastructure and to mitigate safety risks identified in the RAMP proceeding. This theme and content is emphasized throughout the testimony of SDG&E witnesses sponsoring TY 2019 cost forecasts, and aligns with SDG&E's mission to maintain and enhance its safety-focused culture. Consequently, the level of estimated capital expenditures leading up to and including TY 2019, should not be considered a one-time investment program, but rather a part of an ongoing effort, which will continue beyond the test-year period. Therefore, the post-test year attrition mechanism should reflect the anticipated growth in capital additions in excess of depreciation in the PTY period.

B. Proposed PTY Ratemaking Mechanism

SDG&E's PTY ratemaking mechanism comprises two adjustment components:

- O&M escalation (Labor and Non-Labor and Medical)
- Capital additions

SDG&E proposes to absorb increased operating costs from customer growth through productivity improvements. SDG&E does not seek escalation of miscellaneous revenues and franchise fees & uncollectibles. Miscellaneous revenues are treated as fixed amounts without escalation for the post-test year periods. Franchise fees and uncollectible expense items are not subject to escalation (as they are proposed to be applied as fixed rates for the post-test year period). Appendix A provides a calculation of the 2020 through 2022 SDG&E revenue requirements using the current IHS Markit Global Insight's forecasts of O&M and capital cost escalation factors.

1. O&M Escalation

a. Labor and Non-Labor

SDG&E is proposing a post-test year ratemaking mechanism that escalates labor costs using IHS Markit Global Insight's Power Planner (Global Insight) forecast as described in the testimony of Scott Wilder (Exhibit SDG&E-39). Mr. Wilder explains how the Global Insight data is weighted to incorporate "Utility Service Workers," "Managers and Administrators," and "Professional and Technical Workers" to arrive at the appropriate escalation rate for SDG&E.

Consistent with labor, non-labor (O&M and administrative) adjustments are calculated using escalation rates described in Mr. Wilder's testimony, where he explains how the various Global Insight cost series are combined and weighted to develop escalation indexes for non-labor costs.

As discussed in Mr. Wilder's testimony, for simplicity in calculating PTY escalation, the labor and non-labor rates have been weighted proportionately to the total costs and combined into a single factor. The weighted results of labor and non-labor and the associated revenue requirement are:

($ in millions)	2020		2021		2022	
Labor and Non-Labor Adjustment	2.66%	$21.6	2.59%	$21.6	2.55%	$21.8

The Commission's Rate Case Plan, D.07-07-004, requires SDG&E to update its cost escalation forecasts (as part of the GRC Update Testimony) within 280 days of its Application filing. SDG&E therefore proposes that the latest IHS Markit Global Insight forecast available in June 2018 be used to determine the TY 2019 labor and non-labor O&M escalation indexes and will continue into the Post Test Year period.

b. Medical Cost Adjustment

The second component of the O&M PTY ratemaking mechanism is an adjustment to medical costs. Medical costs have grown at a higher rate than the broad-based inflation in the general economy. Because SDG&E's medical costs are expected to increase above general utility cost inflation, medical costs are escalated separately based on actuarial forecasts, as described in the direct testimony of SDG&E witness Ms. Debbie Robinson (Exhibit SDG&E-28). The actuarial forecast by Willis Towers Watson, which is based on preliminary 2017 renewal rates, is more reflective of the cost trends in Southern California. SDG&E notes that this forecasted rate is similar to the post-test year medical expense escalation rate (7.0%) that Southern California Edison (SCE) proposed in its TY 2018.[12] The proposed medical cost

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[12] *SCE Workpapers: RO- Post-Test Year Ratemaking, SCE-09 Volume 01, Chapter X* at 8, A.16-09-001 (Sept. 2016).

escalation based on Willis Towers Watson's actuarial forecast and the associated revenue requirement is:

($ in millions)	2020		2021		2022	
Medical Cost Adjustment	6.50%	$1.8	6.00%	$1.8	5.50%	$1.8

2. Capital Additions

The final component of the proposed PTY ratemaking mechanism is the adjustment to capital-related revenue requirements to reflect the cost of plant additions. The capital-related portion of the revenue requirement consists of authorized return on rate base, depreciation expense, and taxes. SDG&E proposes that during the post-test years its rate base and associated revenue requirements be adjusted to reflect the impact of forecasted capital additions. SDG&E is not proposing to adjust the rate base elements of materials and supplies, customer advances, or working cash. Rate base adjustments are made for the phase down of Internal Revenue Code (IRC) section 168(k) bonus depreciation and the repairs deduction as ordered in D.16-06-054.[13]

SDG&E bases its PTY computation on a five-year (2015-2019) recorded and forecasted average of capital additions. This methodology is similar to the PTY mechanism approved in the 2014 & 2017 PG&E GRC proceedings, which relied on a seven-year average of capital additions to derive attrition adjustments for its capital revenue requirement.[14] SDG&E also requested a seven-year average PTY methodology in its TY 2016 GRC application, and although it was not

[13] The repairs deduction rate base adjustment represents the reduction to rate base as ordered in D.16-06-054 at 192. The rate base component reduction is identified in D.16-06-054, Appendix B at 3.

[14] D.14-08-032 at 656, 659-660; *see also* D.17-05-013 at 50; *see also Report of the Results of Operations for Pacific Gas and Electric Company, Test Year 2017 General Rate Case*, ORA-21 at 3, A.15-09-001 ("To estimate post-test year capital additions, ORA recommends that the Commission adopt the same methodology from PG&E's 2014 GRC. Thus, for this GRC, post-test year capital additions would be based on using an escalated 7-year (2011-2017) average level of capital additions as a proxy for the post-test year (2018, 2019, and 2020) levels of capital additions.").

ultimately settled on, the methodology was not opposed by ORA.[15] In this application, SDG&E is requesting to use a five-year average of capital additions in place of a seven-year average, because doing so better captures the current utility business environment. SDG&E's capital program is continuing to evolve, with a primary focus on increasing investment in utility safety and reliability, while supporting California's clean energy and environmental initiatives. The five-year average includes recorded and forecasted capital additions, which incorporate the company's recent historical capital trend but is also forward looking – focusing on the critical improvements within our service territory that are aimed at mitigating safety risk and providing clean and reliable energy. A five-year average is long enough to normalize year-to-year variability in utility spending and eliminates the administrative burden of conducting line-by-line reviews of forecasted capital expenditures.

Capital additions by major plant category for each year are escalated to PTY dollars based on Global Insight indices, as described in the testimony of Mr. Wilder. For example, the recorded (2015 through 2016) and forecasted (2017 through 2019) additions from this application would be escalated to 2019 dollars and then averaged. To determine the capital additions for 2020-2022, the five-year average capital addition is escalated using the above-mentioned Global Insight Indices. This established method accounts for inflation specific to the type of plant additions SDG&E will be making during the PTY periods.[16]

As more fully described in my workpapers, a weighting factor is applied to the plant additions to determine the weighted average plant additions included in the rate base for the post-test years. Incremental net depreciation, amortization, and deferred taxes are also calculated using TY ratios in order to determine the weighted average rate base for each PTY. The

[15] *Joint Motion of San Diego Gas and Electric Company, Southern California Gas Company, and Office of Ratepayer Advocates for Adoption of Settlement Agreement Re the Post-Test Year Period* at 3, fn 6, A.14-11-003/004 ("ORA did not oppose Applicants' proposal to use an escalated 7-year average of capital additions as a proxy for the 2016 and 2017 post-test years, but recommended using recorded 2014 and authorized 2015 and 2016 capital additions to calculate the 7-year average.") (*citing* Hearing Exhibit 398, ORA/Tang at 21:17-20).

[16] *Report of the Results of Operations for Pacific Gas and Electric Company, Test Year 2017 General Rate Case*, ORA-21 at 22, A.15-09-001 (As adopted as part of PG&E's 2017 settlement "ORA also recommends using the capital escalation rates from IHS Markit Global Insight in developing the escalated post-test year capital additions consistent with the methodology adopted in D.14-08-032.").

resulting 2020 through 2022 capital-related revenue requirements associated with the methodology described above yield:

($ in millions)	2020	2021	2022
Capital-Related Revenue Requirement[17]	$135.6	$98.5	$101.6

IV. Z-FACTOR MECHANISM

SDG&E proposes to keep in place the current Z-factor process for the 2019-2022 GRC term. The Z-factor mechanism uses a series of eight criteria[18] outlined in D.94-06-011 to identify exogenous cost changes that qualify for rate adjustments prior to the next GRC test year. If all eight criteria are met, the Z-factor mechanism allows for rate adjustments for only the portion of the Z-factor costs not already contained in SDG&E's annual revenue requirement and only for costs that exceed a $5 million deductible per event. SDG&E proposes no changes to the current identification of Z-factors.

SDG&E proposes to continue the "Z-factor memorandum account" procedure. In the case of a potential Z-factor event, SDG&E will notify the Commission's Executive Director of the event by letter, providing all relevant and available information about the event, and will activate the Z-factor Memorandum Account for potential entries. Following this notification, SDG&E would have the option to file an application for a revenue requirement supplement if the Z-factor event exceeds the $5 million per event deductible.

V. REGULATORY FILINGS

Currently, SDG&E updates PTY revenue requirements through an annual advice letter filing. SDG&E proposes to continue this process of implementing PTY revenue requirement adjustments annually after the test year through an advice letter process. Consistent with current

[17] Annual revenue requirement adjustments include the rate base impacts of the subject attrition year estimated capital additions plus the residual weighting of the prior year estimated capital additions.

[18] *Decision on Southern California Gas Company and San Diego gas & Electric Company's Phase 2 Post-Test Year 2004 Ratemaking, Earnings Sharing, Incentive Proposals, and 2004 Incentive Proposals* ("SDG&E/SoCalGas 2004 COS Phase II Decision"), D.05-03-023 at 78, OP 2 (authorizing SDG&E and SoCalGas to file for rate adjustments using the mechanism described in the Settlement Agreement); *see also id.*, Appendix C at 12. The eliminated criteria provided that the costs and events are not part of the rate update mechanism.

treatment, SDG&E will make an annual PTY advice letter filing on or before November 1 (beginning November 1, 2019) to update the authorized revenue requirements, per the adopted PTY ratemaking mechanism. The resulting customer rate adjustments to recover the updated revenue requirement would be effective the following January 1. The advice letter will contain all calculations necessary to update the revenue requirement for the subsequent year.

VI. CONCLUSION

SDG&E's proposal is a fair and reasonable mechanism to provide the foundation for operational and financial stability in the post-test years. This proposal accounts for the major cost drivers impacting the Company, which allows SDG&E to provide safe and reliable service to its customers, comply with regulations, and manage its operations as prudent financial stewards.

This concludes my prepared direct testimony.

VII. WITNESS QUALIFICATIONS

My name is Kenneth J. Deremer and my business address is 8330 Century Park Court, San Diego, California 92123. I am currently employed by SDG&E as the Director of Asset Management. My current responsibilities include the development, implementation and oversight of SDG&E's asset management policies, procedures and plans. I assumed my current position in June 2017. Prior to this, I served as the Director of Financial Planning and Regulatory Accounts where I was responsible for the preparation, analysis and oversight of SDG&E's multi-year financial planning process and regulatory account and cost recovery mechanisms since May 2011. Previously, I served as Director of Financial Analysis since January 2009, where my responsibilities included overseeing the financial evaluation of major projects, the development and implementation of financing strategies and the oversight of regulatory account and cost recovery mechanisms for SDG&E and SoCalGas. Previously, I was the Director of Tariffs and Regulatory Accounts since May 2007, where my responsibilities included the implementation and oversight of the utilities' tariffs and regulatory compliance process. Prior to May 2007, I served as the Regulatory Accounts Manager since April 2002. In that position, I managed the process for implementing and maintaining regulatory accounts.

Over the past years, I have served testimony in several regulatory proceedings, including the General Rate Case, Cost of Capital and Electric Commodity Cost Recovery (i.e., ERRA).

I have been employed by SDG&E and Sempra Energy since 1991. In addition to my work experience described above, I worked from 1999 through 2002 as a Regulatory Tariff Administrator and held various positions in the Financial Reporting Department.

I received a Bachelor's of Science in Business Administration from the University of California, Riverside in June 1987. I also received a Master's in Business Administration, with an emphasis in Finance, from the University of California, Riverside in December 1989.

I have previously testified before this Commission.

APPENDIX A – POST TEST YEAR ESCALATION EXAMPLES

SAN DIEGO GAS & ELECTRIC

Exemplary Calculation of 2020, 2021, and 2022 Revenue Requirements Assuming No Z-Factor Adjustment

For Illustrative Purposes Only

Line No.	Description	($ in Millions) Rev Req*	Escalation
1	**2019 Total Revenue Requirement**	**$ 2,243.0**	
2	Less: 2019 Misc. Revenues	$ 18.0	
3	Less: 2019 Capital Related Costs (Depreciation, Taxes, Return)	$ 1,310.0	
4	Less: 2019 Medical Expense	$ 28.2	
5	Less: 2019 Franchise & Uncollectible	$ 74.7	
6	2019 Escalatable O&M Margin	$ 812.2	
7	2020 O&M Escalation Rate %	*2.66%*	
8	2020 O&M Escalation $ (L6 * L7)	$ 21.6	$ 21.6
9	2020 Medical Escalation Rate %	*6.50%*	
10	2020 Medical Escalation $ (L4 * L9)	$ 1.8	$ 1.8
11	2020 Capital Related Costs (Depreciation, Taxes, Return)	$ 135.6	$ 135.6
12	2020 O&M Margin (L6 + L8)	$ 833.8	
13	2020 Medical Expense (L4 + L10)	$ 30.1	
14	2020 Capital Related Costs (as Proposed) (L3 + L11)	$ 1,445.6	
15	2020 Misc. Revenue (L2)	$ 18.0	
16	2020 FF&U	$ 75.5	$ 0.8
17	**2020 Revenue Requirement (Sum of Lines 12 through 16)**	**$ 2,402.9**	**$ 159.9**
18	Less: 2020 Misc. Revenues	$ 18.0	
19	Less: 2020 Capital Related Costs (Depreciation, Taxes, Return)	$ 1,445.6	
20	Less: 2020 Medical Expense	$ 30.1	
21	Less: 2020 Franchise & Uncollectible	$ 75.5	
22	2020 Escalatable O&M Margin	$ 833.8	
23	2021 O&M Escalation Rate %	*2.59%*	
24	2021 O&M Escalation $ (L22 * L23)	$ 21.6	$ 21.6
25	2021 Medical Escalation Rate %	*6.00%*	
26	2021 Medical Escalation $ (L20 * L25)	$ 1.8	$ 1.8
27	2021 Capital Related Costs (Depreciation, Taxes, Return)	$ 98.5	$ 98.5
28	2021 O&M Margin (L22 + L24)	$ 855.4	
29	2021 Medical Expense (L20 + L26)	$ 31.9	
30	2021 Capital Related Costs (L19 + L27)	$ 1,544.0	
31	2021 Misc. Revenue (L18)	$ 18.0	
32	2021 FF&U	$ 76.3	$ 0.8
33	**2021 Revenue Requirement (Sum of lines 28 through 32)**	**$ 2,525.6**	**$ 122.7**

34	Less: 2021 Misc. Revenues	$	18.0		
35	Less: 2021 Capital Related Costs (Depreciation, Taxes, Return)	$	1,544.0		
36	Less: 2021 Medical Expense	$	31.9		
37	Less: 2021 Franchise & Uncollectible	$	76.3		
38	2021 Escalatable O&M Margin	$	855.4		
39	2022 O&M Escalation Rate %		*2.55%*		
40	2022 O&M Escalation $ (L38 * L39)	$	21.8	$	21.8
41	2022 Medical Escalation Rate %		*5.50%*		
42	2022 Medical Escalation $ (L36 * L41)	$	1.8	$	1.8
43	2022 Capital Related Costs (Depreciation, Taxes, Return)	$	101.6	$	101.6
44	2022 O&M Margin (L38 + L40)	$	877.2		
45	2022 Medical Expense (L36 + L42)	$	33.6		
46	2022 Capital Related Costs (L35 + L43)	$	1,645.6		
47	2022 Misc. Revenue (L34)	$	18.0		
48	2022 FF&U	$	77.1	$	0.8
49	**2022 Revenue Requirement (Sum of lines 44 through 48)**	**$**	**2,651.6**	**$**	**126.0**

***** *Differences due to rounding.*

APPENDIX B – GLOSSARY OF TERMS

Commission	California Public Utilities Commission
ERRA	Electric Commodity Cost Recovery
GRC	General Rate Case
IRC	Internal Revenue Code
O&M	Operations and Maintenance
ORA	Office of Ratepayer Advocates
PG&E	Pacific Gas and Electric Company
PTY	Post-Test Year
RAMP	Risk Assessment and Mitigation Phase
ROR	Rate of Return
SCE	Southern California Edison Company
SDG&E	San Diego Gas & Electric Company
S-MAP	Safety Model Assessment Proceeding
SoCalGas	Southern California Gas Company
TY	Test Year