

In the Matter of the Application of San Diego Gas & Electric Company (U 902 E) for Approval of its Proposals for Dynamic Pricing and Recovery of Incremental Expenditures Required for Implementation.

Application 10-07-009
(Filed July 6, 2010)

Application of San Diego Gas & Electric Company (U 902 E) for Authority to Update Marginal Costs, Cost Allocation, and Electric Rate Design

Application 19-03-002
(Filed March 4, 2019)

Application: 10-07-009/A.19-03-002
Exhibit No.: _____

CHAPTER 7

PREPARED REBUTTAL TESTIMONY OF

WILLIAM G. SAXE

ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

MAY 4, 2020



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**PREPARED REBUTTAL TESTIMONY OF
WILLIAM G. SAXE
(CHAPTER 7)**

I. OVERVIEW AND PURPOSE

The purpose of this prepared rebuttal testimony is to address the following direct testimony submitted on street lighting issues by:

- California City County Street Light Association (“CALSLA”), submitted as prepared direct testimony of Alison M. Lechowicz, dated April 6, 2020;
- City of San Diego (“The City”), submitted as direct testimony of William A. Monsen, dated April 6, 2020; and
- San Diego Airport Parking Company (“SDAP”), submitted as opening testimony of Robert Levin and Lisa McGhee, dated April 6, 2020.

Specifically, my prepared rebuttal testimony will address recommendations raised by CALSLA and The City to hold a workshop on the dimmable street lighting (Schedule LS-2 DS) and ancillary device (Schedule LS-2 AD) tariffs. I will also address issues raised by SDAP on the Schedule OL-1 tariff.

In this prepared rebuttal testimony, failure to address any individual issue does not imply any agreement by SDG&E with the proposal made by these or other parties.

II. WORKSHOP ON SCHEDULES LS-2 DS AND LS-2 AD RATES

Both CALSLA and The City proposed having workshops on Schedules LS-2 DS and LS-2 AD to work collaboratively to develop possible improvements to these rates.

CALSLA proposes that SDG&E hold a workshop prior to filing its next GRC Phase 2 in order to develop possible changes to the Schedules LS-2 DS and LS-2 AD rate design that

1 could be incorporated into the next GRC Phase 2.¹ The City proposes having annual
2 workshops with parties to identify appropriate adjustments to the Schedules LS-2 DS and
3 LS-2 AD rates, such as offering a rate option for customers with ancillary devices that are on
4 during all hours.²

5 SDG&E agrees with CALSLA and The City that having a workshop on Schedules
6 LS-2 DS and LS-2 AD to evaluate possible improvements that could be made to these rates
7 could be very useful. However, because there are currently no customers taking service on
8 Schedules LS-2 DS and LS-2 AD, SDG&E's questions the benefits that could be gained
9 from having a workshop today to discuss possible changes to these rates. CALSLA
10 indicated that it is aware of continued interest from customers to take service on Schedules
11 LS-2 DS and LS-2 AD;³ and thus, in the near future we might have customers on these rates
12 that could provide valuable information on possible improvements. For this reason,
13 assuming there are customers taking electric service on these rates, SDG&E is amenable to
14 CALSLA's proposal for SDG&E to have a workshop on Schedules LS-2 DS and LS-2 AD
15 rates prior to the filing of its next GRC Phase 2, to discuss changes that could be made to
16 these rates.

17 **III. SCHEDULE OL-1**

18 SDAP proposes that the CPUC examine the cost of service for Schedule OL-1,
19 address the length of time outages for repair occur on these lights and establish a system for
20 requesting repairs, and set standards for upgrading lighting equipment.⁴

¹ CALSLA Prepared Direct Testimony, pp. 1-2 and 15-16.

² The City Direct Testimony, pp. 5 and 21-23.

³ CALSLA Prepared Direct Testimony, p. 14.

⁴ SDAP Opening Testimony, pp. 71-76.

1 SDG&E believes that many of the lighting issues that SDAP raises are outside the
2 scope of this GRC Phase 2 proceeding. For instance, SDAP requests that the CPUC
3 examine the repair work done on the Schedule OL-1 lights serving SDAP, establish a system
4 for requesting repairs, and establish a standard for getting lights upgraded. GRC Phase 2
5 proceedings address the electric rates charged lighting customers for existing equipment and
6 not the repairs and upgrades requested to be performed on the lights. For this reason,
7 SDG&E believes these issues should be disregarded because these issues are outside the
8 scope of this proceeding. However, SDG&E is always willing to discuss lighting issues
9 with SDAP and in fact has provided SDAP with direct phone numbers and emails of
10 personnel in SDG&E's lighting group that can be contacted to discuss repairs and other
11 lighting issues.

12 SDAP also raised issues regarding what costs are being recovered in Schedule OL-1
13 rates. In its prepared direct testimony, SDG&E explained the current process for examining
14 the cost of service for street lights, including Schedule OL-1.⁵ As explained in this
15 testimony, SDG&E performs a cost study to examine the change in street lighting
16 determinants, facilities and maintenance costs, marginal distribution customer and demand
17 costs, and revenue allocation. These cost studies are used to update the street lighting rates
18 based on more current data. For this reason, SDAP's request to have the costs being
19 recovered in Schedule OL-1 rates examined can be disregarded because this work is already
20 being performed in the SDG&E lighting cost study.

⁵ A.19-03-002, Chapter 7 Prepared Direct Testimony of William G. Saxe on Behalf of San Diego Gas & Electric Company (March 2019), pp. WGS-5 – WGS-7.

1 **IV. SDG&E PROPOSED UPDATED CURRENT STREET LIGHTING RATES**

2 Attachments A, B and C present SDG&E’s proposed updated current street lighting
3 rates based on the proposed changes to the marginal distribution customer and demand
4 costs, as addressed in the Chapter 5 Prepared Rebuttal Testimony of William G. Saxe and
5 presented in the Lighting Model.

6 **V. SDG&E PROPOSED UPDATED LS-1 LED STREET LIGHTING RATES**

7 Attachments D, E and F present the SDG&E’s proposed updated LS-1 LED street
8 lighting rates based on the proposed changes to the marginal distribution customer and
9 demand costs, as addressed in the Chapter 5 Prepared Rebuttal Testimony of William G.
10 Saxe and presented in the Lighting Model.

11 **VI. SUMMARY AND CONCLUSION**

12 For the reasons stated above, the CPUC should adopt: (a) SDG&E’s updated
13 illustrative proposed current street lighting rates in this rebuttal testimony, as presented in
14 Attachments A, B and C; and (b) SDG&E’s updated illustrative proposed LS-1 LED street
15 lighting rates in this rebuttal testimony, as presented in Attachments D, E and F. Assuming
16 customers begin taking electric service on Schedules LS-2 DS and/or LS-2 AD, SDG&E
17 does not take issue with CALSLA’s proposal for SDG&E to have a workshop on Schedules
18 LS-2 DS and LS-2 AD rates prior to the filing of its next GRC Phase 2, to discuss changes
19 that could be made to these rates.

20 This concludes my prepared rebuttal testimony.

**ATTACHMENTS PRESENTING PRESENT AND PROPOSED
CURRENT STREET LIGHTING RATES**

ATTACHMENT A

Comparison of Present and Illustrative Proposed Street Lighting Distribution Rates

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT A - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING DISTRIBUTION RATES**

LINE NO.	DESCRIPTION		1/1/2020	PROPOSED	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)	PRESENT DISTRIBUTION RATE (\$/Lamp) (C)	2021 DISTRIBUTION RATE (\$/Lamp) (D)		
1	LS-1, Mercury Vapor, Class A, Reactor Ballast					
2	175	7000	11.74	12.73	0.99	8.4%
3	LS-1, Mercury Vapor, Class A, Regulator Ballast					
4	175	7000	12.10	13.22	1.12	9.3%
5	400	20000	19.97	22.64	2.67	13.4%
6	LS-1, HPSV, Class A, Reactor Ballast					
7	70	5800	9.52	9.02	(0.50)	-5.3%
8	100	9500	10.39	10.09	(0.30)	-2.9%
9	150	16000	11.45	11.55	0.10	0.9%
10	LS-1, HPSV, Class A, Regulator Ballast					
11	200	22000	13.74	14.16	0.42	3.1%
12	250	30000	15.71	16.48	0.77	4.9%
13	400	50000	18.67	20.78	2.11	11.3%
14	LS-1, HPSV, Class B, 1-Lamp, Reactor Ballast					
15	70	5800	9.66	9.38	(0.28)	-2.9%
16	100	9500	10.59	10.51	(0.08)	-0.8%
17	150	16000	11.51	11.81	0.30	2.6%
18	LS-1, HPSV, Class B, 1-Lamp, Regulator Ballast					
19	200	22000	13.78	14.32	0.54	3.9%
20	250	30000	15.76	16.66	0.90	5.7%
21	400	50000	18.61	20.89	2.28	12.3%
22	LS-1, HPSV, Class B, 2-Lamp, Reactor Ballast					
23	70	5800	8.51	8.21	(0.30)	-3.5%
24	100	9500	9.41	9.29	(0.12)	-1.3%
25	150	16000	10.44	10.75	0.31	3.0%
26	LS-1, HPSV, Class B, 2-Lamp, Regulator Ballast					
27	200	22000	12.73	13.35	0.62	4.9%
28	250	30000	14.79	15.76	0.97	6.6%
29	400	50000	17.66	19.97	2.31	13.1%
30	LS-1, HPSV, Class C, 1-Lamp, Reactor Ballast					
31	70	5800	14.35	13.17	(1.18)	-8.2%
32	100	9500	15.10	14.19	(0.91)	-6.0%
33	150	16000	16.05	15.51	(0.54)	-3.4%
34	LS-1, HPSV, Class C, 1-Lamp, Regulator Ballast					
35	200	22000	19.33	18.90	(0.43)	-2.2%
36	250	30000	20.70	20.78	0.08	0.4%
37	400	50000	25.66	26.60	0.94	3.7%
38	LS-1, HPSV, Class C, 2-Lamp, Reactor Ballast					
39	70	5800	9.38	9.09	(0.29)	-3.1%
40	100	9500	10.07	10.35	0.28	2.8%
41	150	16000	11.42	11.61	0.19	1.7%
42	LS-1, HPSV, Class C, 2-Lamp, Regulator Ballast					
43	200	22000	13.10	13.61	0.51	3.9%
44	250	30000	15.74	16.59	0.85	5.4%
45	400	50000	18.10	20.32	2.22	12.3%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT A - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING DISTRIBUTION RATES**

LINE NO.	DESCRIPTION		1/1/2020	PROPOSED	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)	PRESENT DISTRIBUTION RATE (\$/Lamp) (C)	2021 DISTRIBUTION RATE (\$/Lamp) (D)		
46	LS-1, LPSV, Class A					
47	55	8000	13.62	12.01	(1.61)	-11.8%
48	90	13500	15.75	14.27	(1.48)	-9.4%
49	135	22500	17.43	16.64	(0.79)	-4.5%
50	180	33000	19.95	18.51	(1.44)	-7.2%
51	LS-1, LPSV, Class B, 1-Lamp					
52	55	8000	13.80	12.32	(1.48)	-10.7%
53	90	13500	15.92	14.58	(1.34)	-8.4%
54	135	22500	17.56	16.80	(0.76)	-4.3%
55	180	33000	20.08	18.68	(1.40)	-7.0%
56	LS-1, LPSV, Class B, 2-Lamp					
57	55	8000	13.15	11.69	(1.46)	-11.1%
58	90	13500	15.28	13.95	(1.33)	-8.7%
59	135	22500	17.16	16.52	(0.64)	-3.7%
60	180	33000	19.67	18.39	(1.28)	-6.5%
61	LS-1, LPSV, Class C, 1-Lamp					
62	55	8000	16.88	15.19	(1.69)	-10.0%
63	90	13500	18.33	17.02	(1.31)	-7.1%
64	135	22500	21.27	19.96	(1.31)	-6.2%
65	180	33000	22.35	21.15	(1.20)	-5.4%
66	LS-1, LPSV, Class C, 2-Lamp					
67	55	8000	13.26	11.73	(1.53)	-11.5%
68	90	13500	15.41	14.01	(1.40)	-9.1%
69	135	22500	17.49	16.80	(0.69)	-3.9%
70	180	33000	19.74	18.41	(1.33)	-6.7%
71	LS-1, Metal Halide, Class A					
72	100	8500	8.53	9.30	0.77	9.0%
73	175	12000	10.03	11.35	1.32	13.2%
74	250	18000	11.73	13.65	1.92	16.4%
75	400	32000	15.41	18.43	3.02	19.6%
76	LS-1, Metal Halide, Class B					
77	100	8500	8.98	9.96	0.98	10.9%
78	175	12000	10.48	12.01	1.53	14.6%
79	250	18000	12.19	14.32	2.13	17.5%
80	400	32000	15.86	19.09	3.23	20.4%
81	LS-1, Metal Halide, Class C					
82	100	8500	20.76	20.16	(0.60)	-2.9%
83	175	12000	22.26	22.21	(0.05)	-0.2%
84	250	18000	23.97	24.52	0.55	2.3%
85	400	32000	27.64	29.29	1.65	6.0%
86	LS-1 Pole in Non-Standard Position					
87	30-foot		8.26	5.86	(2.40)	-29.1%
88	35-foot		8.63	5.90	(2.73)	-31.6%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
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**ATTACHMENT A - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING DISTRIBUTION RATES**

LINE NO.	DESCRIPTION		1/1/2020 PRESENT DISTRIBUTION RATE (\$/Lamp) (C)	PROPOSED 2021 DISTRIBUTION RATE (\$/Lamp) (D)	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)				
89	LS-1, LED, Rate A, Energy, 1-Lamp					
90	2.5		10.47	10.73	0.26	2.5%
91	7.5		10.47	10.73	0.26	2.5%
92	12.5		10.47	10.73	0.26	2.5%
93	17.5		10.47	10.73	0.26	2.5%
94	22.5		10.47	10.73	0.26	2.5%
95	27.5		10.47	10.73	0.26	2.5%
96	32.5		10.47	10.73	0.26	2.5%
97	37.5		10.47	10.73	0.26	2.5%
98	42.5		10.47	10.73	0.26	2.5%
99	47.5		10.47	10.73	0.26	2.5%
100	52.5		10.47	10.73	0.26	2.5%
101	57.5		10.47	10.73	0.26	2.5%
102	62.5		10.47	10.73	0.26	2.5%
103	67.5		10.47	10.73	0.26	2.5%
104	72.5		10.47	10.73	0.26	2.5%
105	77.5		10.47	10.73	0.26	2.5%
106	82.5		10.47	10.73	0.26	2.5%
107	87.5		10.47	10.73	0.26	2.5%
108	92.5		10.47	10.73	0.26	2.5%
109	97.5		10.47	10.73	0.26	2.5%
110	102.5		10.47	10.73	0.26	2.5%
111	107.5		10.47	10.73	0.26	2.5%
112	112.5		10.47	10.73	0.26	2.5%
113	117.5		10.47	10.73	0.26	2.5%
114	122.5		10.47	10.73	0.26	2.5%
115	127.5		10.47	10.73	0.26	2.5%
116	132.5		10.47	10.73	0.26	2.5%
117	137.5		10.47	10.73	0.26	2.5%
118	142.5		10.47	10.73	0.26	2.5%
119	147.5		10.47	10.73	0.26	2.5%
120	152.5		10.47	10.73	0.26	2.5%
121	157.5		10.47	10.73	0.26	2.5%
122	162.5		10.47	10.73	0.26	2.5%
123	167.5		10.47	10.73	0.26	2.5%
124	172.5		10.47	10.73	0.26	2.5%
125	177.5		10.47	10.73	0.26	2.5%
126	182.5		10.47	10.73	0.26	2.5%
127	187.5		10.47	10.73	0.26	2.5%
128	192.5		10.47	10.73	0.26	2.5%
129	197.5		10.47	10.73	0.26	2.5%
130	202.5		10.47	10.73	0.26	2.5%
131	207.5		10.47	10.73	0.26	2.5%
132	212.5		10.47	10.73	0.26	2.5%
133	217.5		10.47	10.73	0.26	2.5%
134	222.5		10.47	10.73	0.26	2.5%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT A - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING DISTRIBUTION RATES**

LINE NO.	DESCRIPTION		1/1/2020 PRESENT DISTRIBUTION RATE (\$/Lamp) (C)	PROPOSED 2021 DISTRIBUTION RATE (\$/Lamp) (D)	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)				
135	227.5		10.47	10.73	0.26	2.5%
136	232.5		10.47	10.73	0.26	2.5%
137	237.5		10.47	10.73	0.26	2.5%
138	242.5		10.47	10.73	0.26	2.5%
139	247.5		10.47	10.73	0.26	2.5%
140	252.5		10.47	10.73	0.26	2.5%
141	257.5		10.47	10.73	0.26	2.5%
142	262.5		10.47	10.73	0.26	2.5%
143	267.5		10.47	10.73	0.26	2.5%
144	272.5		10.47	10.73	0.26	2.5%
145	277.5		10.47	10.73	0.26	2.5%
146	282.5		10.47	10.73	0.26	2.5%
147	287.5		10.47	10.73	0.26	2.5%
148	292.5		10.47	10.73	0.26	2.5%
149	297.5		10.47	10.73	0.26	2.5%
150	302.5		10.47	10.73	0.26	2.5%
151	307.5		10.47	10.73	0.26	2.5%
152	312.5		10.47	10.73	0.26	2.5%
153	317.5		10.47	10.73	0.26	2.5%
154	322.5		10.47	10.73	0.26	2.5%
155	327.5		10.47	10.73	0.26	2.5%
156	332.5		10.47	10.73	0.26	2.5%
157	337.5		10.47	10.73	0.26	2.5%
158	342.5		10.47	10.73	0.26	2.5%
159	347.5		10.47	10.73	0.26	2.5%
160	352.5		10.47	10.73	0.26	2.5%
161	357.5		10.47	10.73	0.26	2.5%
162	362.5		10.47	10.73	0.26	2.5%
163	367.5		10.47	10.73	0.26	2.5%
164	372.5		10.47	10.73	0.26	2.5%
165	377.5		10.47	10.73	0.26	2.5%
166	382.5		10.47	10.73	0.26	2.5%
167	387.5		10.47	10.73	0.26	2.5%
168	392.5		10.47	10.73	0.26	2.5%
169	397.5		10.47	10.73	0.26	2.5%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT A - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING DISTRIBUTION RATES**

LINE NO.	DESCRIPTION		1/1/2020	PROPOSED	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)	PRESENT DISTRIBUTION RATE (\$/Lamp) (C)	2021 DISTRIBUTION RATE (\$/Lamp) (D)		
170	LS-1, LED, Rate B, Energy, 1-Lamp					
171	2.5		10.47	10.73	0.26	2.5%
172	7.5		10.47	10.73	0.26	2.5%
173	12.5		10.47	10.73	0.26	2.5%
174	17.5		10.47	10.73	0.26	2.5%
175	22.5		10.47	10.73	0.26	2.5%
176	27.5		10.47	10.73	0.26	2.5%
177	32.5		10.47	10.73	0.26	2.5%
178	37.5		10.47	10.73	0.26	2.5%
179	42.5		10.47	10.73	0.26	2.5%
180	47.5		10.47	10.73	0.26	2.5%
181	52.5		10.47	10.73	0.26	2.5%
182	57.5		10.47	10.73	0.26	2.5%
183	62.5		10.47	10.73	0.26	2.5%
184	67.5		10.47	10.73	0.26	2.5%
185	72.5		10.47	10.73	0.26	2.5%
186	77.5		10.47	10.73	0.26	2.5%
187	82.5		10.47	10.73	0.26	2.5%
188	87.5		10.47	10.73	0.26	2.5%
189	92.5		10.47	10.73	0.26	2.5%
190	97.5		10.47	10.73	0.26	2.5%
191	102.5		10.47	10.73	0.26	2.5%
192	107.5		10.47	10.73	0.26	2.5%
193	112.5		10.47	10.73	0.26	2.5%
194	117.5		10.47	10.73	0.26	2.5%
195	122.5		10.47	10.73	0.26	2.5%
196	127.5		10.47	10.73	0.26	2.5%
197	132.5		10.47	10.73	0.26	2.5%
198	137.5		10.47	10.73	0.26	2.5%
199	142.5		10.47	10.73	0.26	2.5%
200	147.5		10.47	10.73	0.26	2.5%
201	152.5		10.47	10.73	0.26	2.5%
202	157.5		10.47	10.73	0.26	2.5%
203	162.5		10.47	10.73	0.26	2.5%
204	167.5		10.47	10.73	0.26	2.5%
205	172.5		10.47	10.73	0.26	2.5%
206	177.5		10.47	10.73	0.26	2.5%
207	182.5		10.47	10.73	0.26	2.5%
208	187.5		10.47	10.73	0.26	2.5%
209	192.5		10.47	10.73	0.26	2.5%
210	197.5		10.47	10.73	0.26	2.5%
211	202.5		10.47	10.73	0.26	2.5%
212	207.5		10.47	10.73	0.26	2.5%
213	212.5		10.47	10.73	0.26	2.5%
214	217.5		10.47	10.73	0.26	2.5%
215	222.5		10.47	10.73	0.26	2.5%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT A - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING DISTRIBUTION RATES**

LINE NO.	DESCRIPTION		1/1/2020 PRESENT DISTRIBUTION RATE (\$/Lamp) (C)	PROPOSED 2021 DISTRIBUTION RATE (\$/Lamp) (D)	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)				
216	227.5		10.47	10.73	0.26	2.5%
217	232.5		10.47	10.73	0.26	2.5%
218	237.5		10.47	10.73	0.26	2.5%
219	242.5		10.47	10.73	0.26	2.5%
220	247.5		10.47	10.73	0.26	2.5%
221	252.5		10.47	10.73	0.26	2.5%
222	257.5		10.47	10.73	0.26	2.5%
223	262.5		10.47	10.73	0.26	2.5%
224	267.5		10.47	10.73	0.26	2.5%
225	272.5		10.47	10.73	0.26	2.5%
226	277.5		10.47	10.73	0.26	2.5%
227	282.5		10.47	10.73	0.26	2.5%
228	287.5		10.47	10.73	0.26	2.5%
229	292.5		10.47	10.73	0.26	2.5%
230	297.5		10.47	10.73	0.26	2.5%
231	302.5		10.47	10.73	0.26	2.5%
232	307.5		10.47	10.73	0.26	2.5%
233	312.5		10.47	10.73	0.26	2.5%
234	317.5		10.47	10.73	0.26	2.5%
235	322.5		10.47	10.73	0.26	2.5%
236	327.5		10.47	10.73	0.26	2.5%
237	332.5		10.47	10.73	0.26	2.5%
238	337.5		10.47	10.73	0.26	2.5%
239	342.5		10.47	10.73	0.26	2.5%
240	347.5		10.47	10.73	0.26	2.5%
241	352.5		10.47	10.73	0.26	2.5%
242	357.5		10.47	10.73	0.26	2.5%
243	362.5		10.47	10.73	0.26	2.5%
244	367.5		10.47	10.73	0.26	2.5%
245	372.5		10.47	10.73	0.26	2.5%
246	377.5		10.47	10.73	0.26	2.5%
247	382.5		10.47	10.73	0.26	2.5%
248	387.5		10.47	10.73	0.26	2.5%
249	392.5		10.47	10.73	0.26	2.5%
250	397.5		10.47	10.73	0.26	2.5%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT A - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING DISTRIBUTION RATES**

LINE NO.	DESCRIPTION		1/1/2020 PRESENT DISTRIBUTION RATE (\$/Lamp) (C)	PROPOSED 2021 DISTRIBUTION RATE (\$/Lamp) (D)	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)				
251	LS-1, LED, Rate B, Energy, 2-Lamp					
252	2.5		9.28	10.33	1.05	11.3%
253	7.5		9.28	10.33	1.05	11.3%
254	12.5		9.28	10.33	1.05	11.3%
255	17.5		9.28	10.33	1.05	11.3%
256	22.5		9.28	10.33	1.05	11.3%
257	27.5		9.28	10.33	1.05	11.3%
258	32.5		9.28	10.33	1.05	11.3%
259	37.5		9.28	10.33	1.05	11.3%
260	42.5		9.28	10.33	1.05	11.3%
261	47.5		9.28	10.33	1.05	11.3%
262	52.5		9.28	10.33	1.05	11.3%
263	57.5		9.28	10.33	1.05	11.3%
264	62.5		9.28	10.33	1.05	11.3%
265	67.5		9.28	10.33	1.05	11.3%
266	72.5		9.28	10.33	1.05	11.3%
267	77.5		9.28	10.33	1.05	11.3%
268	82.5		9.28	10.33	1.05	11.3%
269	87.5		9.28	10.33	1.05	11.3%
270	92.5		9.28	10.33	1.05	11.3%
271	97.5		9.28	10.33	1.05	11.3%
272	102.5		9.28	10.33	1.05	11.3%
273	107.5		9.28	10.33	1.05	11.3%
274	112.5		9.28	10.33	1.05	11.3%
275	117.5		9.28	10.33	1.05	11.3%
276	122.5		9.28	10.33	1.05	11.3%
277	127.5		9.28	10.33	1.05	11.3%
278	132.5		9.28	10.33	1.05	11.3%
279	137.5		9.28	10.33	1.05	11.3%
280	142.5		9.28	10.33	1.05	11.3%
281	147.5		9.28	10.33	1.05	11.3%
282	152.5		9.28	10.33	1.05	11.3%
283	157.5		9.28	10.33	1.05	11.3%
284	162.5		9.28	10.33	1.05	11.3%
285	167.5		9.28	10.33	1.05	11.3%
286	172.5		9.28	10.33	1.05	11.3%
287	177.5		9.28	10.33	1.05	11.3%
288	182.5		9.28	10.33	1.05	11.3%
289	187.5		9.28	10.33	1.05	11.3%
290	192.5		9.28	10.33	1.05	11.3%
291	197.5		9.28	10.33	1.05	11.3%
292	202.5		9.28	10.33	1.05	11.3%
293	207.5		9.28	10.33	1.05	11.3%
294	212.5		9.28	10.33	1.05	11.3%
295	217.5		9.28	10.33	1.05	11.3%
296	222.5		9.28	10.33	1.05	11.3%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT A - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING DISTRIBUTION RATES**

LINE NO.	DESCRIPTION		1/1/2020 PRESENT DISTRIBUTION RATE (\$/Lamp) (C)	PROPOSED 2021 DISTRIBUTION RATE (\$/Lamp) (D)	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)				
297	227.5		9.28	10.33	1.05	11.3%
298	232.5		9.28	10.33	1.05	11.3%
299	237.5		9.28	10.33	1.05	11.3%
300	242.5		9.28	10.33	1.05	11.3%
301	247.5		9.28	10.33	1.05	11.3%
302	252.5		9.28	10.33	1.05	11.3%
303	257.5		9.28	10.33	1.05	11.3%
304	262.5		9.28	10.33	1.05	11.3%
305	267.5		9.28	10.33	1.05	11.3%
306	272.5		9.28	10.33	1.05	11.3%
307	277.5		9.28	10.33	1.05	11.3%
308	282.5		9.28	10.33	1.05	11.3%
309	287.5		9.28	10.33	1.05	11.3%
310	292.5		9.28	10.33	1.05	11.3%
311	297.5		9.28	10.33	1.05	11.3%
312	302.5		9.28	10.33	1.05	11.3%
313	307.5		9.28	10.33	1.05	11.3%
314	312.5		9.28	10.33	1.05	11.3%
315	317.5		9.28	10.33	1.05	11.3%
316	322.5		9.28	10.33	1.05	11.3%
317	327.5		9.28	10.33	1.05	11.3%
318	332.5		9.28	10.33	1.05	11.3%
319	337.5		9.28	10.33	1.05	11.3%
320	342.5		9.28	10.33	1.05	11.3%
321	347.5		9.28	10.33	1.05	11.3%
322	352.5		9.28	10.33	1.05	11.3%
323	357.5		9.28	10.33	1.05	11.3%
324	362.5		9.28	10.33	1.05	11.3%
325	367.5		9.28	10.33	1.05	11.3%
326	372.5		9.28	10.33	1.05	11.3%
327	377.5		9.28	10.33	1.05	11.3%
328	382.5		9.28	10.33	1.05	11.3%
329	387.5		9.28	10.33	1.05	11.3%
330	392.5		9.28	10.33	1.05	11.3%
331	397.5		9.28	10.33	1.05	11.3%
332	LS-2, Mercury Vapor, Rate A, Regulator Ballast					
333	175	7000	4.19	5.76	1.57	37.5%
334	250	10000	5.82	8.00	2.18	37.5%
335	400	20000	9.17	12.61	3.44	37.5%
336	700	35000	15.55	21.38	5.83	37.5%
337	1000	55000	21.97	30.20	8.23	37.5%
338	LS-2, Mercury Vapor, Rate A, Reactor Ballast					
339	175	7000	3.83	5.26	1.43	37.3%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT A - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING DISTRIBUTION RATES**

LINE NO.	DESCRIPTION		1/1/2020	PROPOSED	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)	PRESENT DISTRIBUTION RATE (\$/Lamp) (C)	2021 DISTRIBUTION RATE (\$/Lamp) (D)		
340	LS-2, Mercury Vapor, Rate A, Series Service					
341	175	7000	5.87	9.29	3.42	58.3%
342	250	10000	7.09	11.22	4.13	58.3%
343	400	20000	12.62	19.98	7.36	58.3%
344	700	35000	22.12	35.02	12.90	58.3%
345	LS-2, Mercury Vapor, Rate B, Regulator Ballast					
346	175	7000	5.67	7.52	1.85	32.6%
347	250	10000	7.31	9.76	2.45	33.5%
348	400	20000	10.66	14.37	3.71	34.8%
349	LS-2, Mercury Vapor, Rate B, Series Service					
350	175	7000	7.36	11.05	3.69	50.1%
351	LS-2, HPSV, Rate A, Energy, Regulator Ballast					
352	50	4000	1.16	1.59	0.43	37.1%
353	70	5800	2.01	2.77	0.76	37.8%
354	100	9500	2.81	3.86	1.05	37.4%
355	150	16000	3.85	5.29	1.44	37.4%
356	200	22000	4.90	6.74	1.84	37.6%
357	250	30000	6.24	8.58	2.34	37.5%
358	310	37000	7.64	10.50	2.86	37.4%
359	400	50000	9.49	13.05	3.56	37.5%
360	1000	140000	21.97	30.20	8.23	37.5%
361	LS-2, HPSV, Rate A, Energy, Reactor Ballast					
362	50	4000	1.00	1.37	0.37	37.0%
363	70	5800	1.65	2.27	0.62	37.6%
364	100	9500	2.33	3.21	0.88	37.8%
365	150	16000	3.41	4.69	1.28	37.5%
366	LS-2, HPSV, Rate A, Series Service					
367	50	4,000	1.82	2.87	1.05	57.7%
368	70	5800	3.06	4.85	1.79	58.5%
369	100	9500	3.43	5.43	2.00	58.3%
370	150	16000	4.94	7.81	2.87	58.1%
371	200	22000	6.61	10.46	3.85	58.2%
372	250	30000	8.88	14.05	5.17	58.2%
373	LS-2, HPSV, Rate B, Regulator Ballast					
374	50	4000	2.64	3.35	0.71	26.9%
375	70	5800	3.50	4.53	1.03	29.4%
376	100	9500	4.30	5.62	1.32	30.7%
377	150	16000	5.34	7.05	1.71	32.0%
378	200	22000	6.39	8.50	2.11	33.0%
379	250	30000	7.73	10.34	2.61	33.8%
380	310	37000	9.12	12.26	3.14	34.4%
381	400	50000	10.98	14.81	3.83	34.9%
382	1000	140000	23.46	31.96	8.50	36.2%
383	LS-2, HPSV, Rate B, Reactor Ballast					
384	50	4000	2.48	3.13	0.65	26.2%
385	70	5800	3.14	4.03	0.89	28.3%
386	100	9500	3.82	4.97	1.15	30.1%
387	150	16000	4.90	6.45	1.55	31.6%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT A - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING DISTRIBUTION RATES**

LINE NO.	DESCRIPTION		1/1/2020	PROPOSED	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)	PRESENT DISTRIBUTION RATE (\$/Lamp) (C)	2021 DISTRIBUTION RATE (\$/Lamp) (D)		
388	LS-2, HPSV, Rate B, Series Service					
389	50	4,000	3.30	4.63	1.33	40.3%
390	70	5800	4.55	6.61	2.06	45.3%
391	100	9500	4.92	7.19	2.27	46.1%
392	150	16000	6.42	9.57	3.15	49.1%
393	200	22000	8.10	12.22	4.12	50.9%
394	250	30000	10.37	15.81	5.44	52.5%
395	LS-2, LPSV, Rate A					
396	35	4800	1.34	1.84	0.50	37.3%
397	55	8000	1.75	2.41	0.66	37.7%
398	90	13500	2.89	3.97	1.08	37.4%
399	135	22500	4.11	5.65	1.54	37.5%
400	180	33000	4.69	6.44	1.75	37.3%
401	LS-2, LPSV, Rate A, Series Service					
402	35	4800	1.42	2.24	0.82	57.7%
403	55	8,000	2.04	3.23	1.19	58.3%
404	90	13,500	3.69	5.84	2.15	58.3%
405	135	22,500	5.25	8.31	3.06	58.3%
406	180	33,000	6.21	9.83	3.62	58.3%
407	LS-2, Incandescent Lamps, Rate A, Energy Only					
408		1000	1.46	2.00	0.54	37.0%
409		2,500	3.23	4.44	1.21	37.5%
410		4000	5.88	8.09	2.21	37.6%
411		6000	8.07	11.10	3.03	37.5%
412		10000	12.12	16.66	4.54	37.5%
413	LS-2, Incandescent Lamps, Rate B					
414		6000	9.56	12.86	3.30	34.5%
415	LS-2, Metal Halide, Rate A					
416	50	2100	1.36	1.86	0.50	36.8%
417	100	8500	2.63	3.62	0.99	37.6%
418	175	12000	4.13	5.67	1.54	37.3%
419	250	18000	5.74	7.89	2.15	37.5%
420	400	32000	8.85	12.17	3.32	37.5%
421	LS-2, Metal Halide, Rate B					
422	50	2100	2.84	3.62	0.78	27.5%
423	100	8500	4.12	5.38	1.26	30.6%
424	175	12000	5.61	7.43	1.82	32.4%
425	250	18000	7.23	9.65	2.42	33.5%
426	400	32000	10.34	13.93	3.59	34.7%
427	LS-2, Induction, Rate A, Five-Lamp					
428	55	3500	5.48	7.54	2.06	37.6%
429	87	6000	8.67	11.92	3.25	37.5%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT A - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING DISTRIBUTION RATES**

LINE NO.	DESCRIPTION		1/1/2020	PROPOSED	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)	PRESENT DISTRIBUTION RATE (\$/Lamp) (C)	2021 DISTRIBUTION RATE (\$/Lamp) (D)		
430	LS-2, Induction, Rate A, Single-Lamp					
431	40		0.80	1.10	0.30	37.5%
432	50		1.00	1.37	0.37	37.0%
433	55		1.10	1.51	0.41	37.3%
434	70		1.40	1.92	0.52	37.1%
435	80		1.60	2.19	0.59	36.9%
436	85		1.69	2.33	0.64	37.9%
437	100		1.99	2.74	0.75	37.7%
438	150		2.99	4.11	1.12	37.5%
439	165		3.29	4.52	1.23	37.4%
440	200		3.99	5.48	1.49	37.3%
441	250		4.98	6.85	1.87	37.6%
442	300		5.98	8.22	2.24	37.5%
443	400		7.98	10.96	2.98	37.3%
444	LS-2, LED, Rate A, Energy, 1-Lamp					
445	2.5		0.05	0.07	0.02	40.0%
446	7.5		0.15	0.21	0.06	40.0%
447	12.5		0.25	0.34	0.09	36.0%
448	17.5		0.35	0.48	0.13	37.1%
449	22.5		0.45	0.62	0.17	37.8%
450	27.5		0.55	0.75	0.20	36.4%
451	32.5		0.65	0.89	0.24	36.9%
452	37.5		0.75	1.03	0.28	37.3%
453	42.5		0.85	1.16	0.31	36.5%
454	47.5		0.95	1.30	0.35	36.8%
455	52.5		1.05	1.44	0.39	37.1%
456	57.5		1.15	1.58	0.43	37.4%
457	62.5		1.25	1.71	0.46	36.8%
458	67.5		1.35	1.85	0.50	37.0%
459	72.5		1.45	1.99	0.54	37.2%
460	77.5		1.55	2.12	0.57	36.8%
461	82.5		1.64	2.26	0.62	37.8%
462	87.5		1.74	2.40	0.66	37.9%
463	92.5		1.84	2.54	0.70	38.0%
464	97.5		1.94	2.67	0.73	37.6%
465	102.5		2.04	2.81	0.77	37.7%
466	107.5		2.14	2.95	0.81	37.9%
467	112.5		2.24	3.08	0.84	37.5%
468	117.5		2.34	3.22	0.88	37.6%
469	122.5		2.44	3.36	0.92	37.7%
470	127.5		2.54	3.49	0.95	37.4%
471	132.5		2.64	3.63	0.99	37.5%
472	137.5		2.74	3.77	1.03	37.6%
473	142.5		2.84	3.91	1.07	37.7%
474	147.5		2.94	4.04	1.10	37.4%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT A - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING DISTRIBUTION RATES**

LINE NO.	DESCRIPTION		1/1/2020 PRESENT DISTRIBUTION RATE (\$/Lamp) (C)	PROPOSED 2021 DISTRIBUTION RATE (\$/Lamp) (D)	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)				
475	152.5		3.04	4.18	1.14	37.5%
476	157.5		3.14	4.32	1.18	37.6%
477	162.5		3.24	4.45	1.21	37.3%
478	167.5		3.34	4.59	1.25	37.4%
479	172.5		3.44	4.73	1.29	37.5%
480	177.5		3.54	4.86	1.32	37.3%
481	182.5		3.64	5.00	1.36	37.4%
482	187.5		3.74	5.14	1.40	37.4%
483	192.5		3.84	5.28	1.44	37.5%
484	197.5		3.94	5.41	1.47	37.3%
485	202.5		4.04	5.55	1.51	37.4%
486	207.5		4.14	5.69	1.55	37.4%
487	212.5		4.24	5.82	1.58	37.3%
488	217.5		4.34	5.96	1.62	37.3%
489	222.5		4.44	6.10	1.66	37.4%
490	227.5		4.54	6.24	1.70	37.4%
491	232.5		4.64	6.37	1.73	37.3%
492	237.5		4.74	6.51	1.77	37.3%
493	242.5		4.83	6.65	1.82	37.7%
494	247.5		4.93	6.78	1.85	37.5%
495	252.5		5.03	6.92	1.89	37.6%
496	257.5		5.13	7.06	1.93	37.6%
497	262.5		5.23	7.19	1.96	37.5%
498	267.5		5.33	7.33	2.00	37.5%
499	272.5		5.43	7.47	2.04	37.6%
500	277.5		5.53	7.61	2.08	37.6%
501	282.5		5.63	7.74	2.11	37.5%
502	287.5		5.73	7.88	2.15	37.5%
503	292.5		5.83	8.02	2.19	37.6%
504	297.5		5.93	8.15	2.22	37.4%
505	302.5		6.03	8.29	2.26	37.5%
506	307.5		6.13	8.43	2.30	37.5%
507	312.5		6.23	8.57	2.34	37.6%
508	317.5		6.33	8.70	2.37	37.4%
509	322.5		6.43	8.84	2.41	37.5%
510	327.5		6.53	8.98	2.45	37.5%
511	332.5		6.63	9.11	2.48	37.4%
512	337.5		6.73	9.25	2.52	37.4%
513	342.5		6.83	9.39	2.56	37.5%
514	347.5		6.93	9.52	2.59	37.4%
515	352.5		7.03	9.66	2.63	37.4%
516	357.5		7.13	9.80	2.67	37.4%
517	362.5		7.23	9.94	2.71	37.5%
518	367.5		7.33	10.07	2.74	37.4%
519	372.5		7.43	10.21	2.78	37.4%
520	377.5		7.53	10.35	2.82	37.5%
521	382.5		7.63	10.48	2.85	37.4%
522	387.5		7.73	10.62	2.89	37.4%
523	392.5		7.83	10.76	2.93	37.4%
524	397.5		7.93	10.89	2.96	37.3%
525						

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT A - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING DISTRIBUTION RATES**

LINE NO.	DESCRIPTION		1/1/2020	PROPOSED	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)	PRESENT DISTRIBUTION RATE (\$/Lamp) (C)	2021 DISTRIBUTION RATE (\$/Lamp) (D)		
526	LS-2, Non-standard Lamp					
527	Energy Charge (\$/kWh/lamp/month)		0.05798	0.05634	(0.00)	-2.8%
528						
529	LS-3 (CLOSED)					
530	Energy Charge (\$/kWh)		0.06680	0.06925	0.00	3.7%
531	Minimum Charge (\$/month)		7.58	7.58	0.00	0.0%
532						
533	OL-1, HPSV, Rate A, Street Light Luminaire — Reactor Ballast					
534	100	9500	12.38	10.21	(2.17)	-17.5%
535	150	16000	13.44	11.67	(1.77)	-13.2%
536	OL-1, HPSV, Rate A, Street Light Luminaire — Regulator Ballast					
537	250	30000	18.13	16.62	(1.51)	-8.3%
538	400	50000	21.01	20.92	(0.09)	-0.4%
539	1000	140000	33.82	39.19	5.37	15.9%
540	OL-1, HPSV, Rate B, Directional Luminaire					
541	250	30000	19.29	17.32	(1.97)	-10.2%
542	400	50000	22.80	21.86	(0.94)	-4.1%
543	1000	140000	38.11	40.53	2.42	6.4%
544	OL-1, LPSV, Rate A, Street Light Luminaire					
545	55	8000	16.77	12.20	(4.57)	-27.3%
546	90	13000	19.20	14.47	(4.73)	-24.6%
547	135	22500	21.02	16.86	(4.16)	-19.8%
548	180	33000	24.13	18.76	(5.37)	-22.3%
549	OL-1 Pole in Non-Standard Position					
550	30-foot		13.91	6.20	(7.71)	-55.4%
551	35-foot		14.54	6.24	(8.30)	-57.1%
552	OL-2					
553	Energy Charge (\$/kwh)		0.13205	0.13746	0.01	4.1%
554	Basic Service Fee (\$/month)		11.47	11.47	0.00	0.0%
555						
556	DWL, Facilities Charges					
557	\$ of Utility Investment		0.01150	0.00790	(0.00)	-31.3%
558	DWL, Energy and Lamp Maintenance Charge					
559	50 Watt HPSV		2.66	3.38	0.72	27.1%
560	DWL, Minimum Charge		59.58	59.94	0.36	0.6%

ATTACHMENT B

**Comparison of Present and Illustrative Proposed Street Lighting Utility Distribution
Company (“UDC”) Rate**

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT B - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING UTILITY DISTRIBUTION COMPANY ("UDC") RATES**

LINE NO.	DESCRIPTION		1/1/2020	PROPOSED	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)	PRESENT UDC RATE (\$/Lamp) (C)	2021 UDC RATE (\$/Lamp) (D)		
1	LS-1, Mercury Vapor, Class A, Reactor Ballast					
2	175	7000	13.17	14.06	0.89	6.8%
3	LS-1, Mercury Vapor, Class A, Regulator Ballast					
4	175	7000	13.66	14.68	1.02	7.5%
5	400	20000	23.43	25.87	2.44	10.4%
6	LS-1, HPSV, Class A, Reactor Ballast					
7	70	5800	10.14	9.61	(0.53)	-5.2%
8	100	9500	11.27	10.91	(0.36)	-3.2%
9	150	16000	12.71	12.73	0.02	0.2%
10	LS-1, HPSV, Class A, Regulator Ballast					
11	200	22000	15.57	15.86	0.29	1.9%
12	250	30000	18.06	18.67	0.61	3.4%
13	400	50000	22.23	24.11	1.88	8.5%
14	LS-1, HPSV, Class B, 1-Lamp, Reactor Ballast					
15	70	5800	10.28	9.97	(0.31)	-3.0%
16	100	9500	11.47	11.33	(0.14)	-1.2%
17	150	16000	12.77	12.99	0.22	1.7%
18	LS-1, HPSV, Class B, 1-Lamp, Regulator Ballast					
19	200	22000	15.61	16.02	0.41	2.6%
20	250	30000	18.11	18.85	0.74	4.1%
21	400	50000	22.17	24.22	2.05	9.2%
22	LS-1, HPSV, Class B, 2-Lamp, Reactor Ballast					
23	70	5800	9.13	8.80	(0.33)	-3.6%
24	100	9500	10.29	10.11	(0.18)	-1.7%
25	150	16000	11.70	11.93	0.23	2.0%
26	LS-1, HPSV, Class B, 2-Lamp, Regulator Ballast					
27	200	22000	14.56	15.05	0.49	3.4%
28	250	30000	17.14	17.95	0.81	4.7%
29	400	50000	21.22	23.30	2.08	9.8%
30	LS-1, HPSV, Class C, 1-Lamp, Reactor Ballast					
31	70	5800	14.97	13.76	(1.21)	-8.1%
32	100	9500	15.98	15.01	(0.97)	-6.1%
33	150	16000	17.31	16.69	(0.62)	-3.6%
34	LS-1, HPSV, Class C, 1-Lamp, Regulator Ballast					
35	200	22000	21.16	20.60	(0.56)	-2.6%
36	250	30000	23.05	22.97	(0.08)	-0.3%
37	400	50000	29.22	29.93	0.71	2.4%
38	LS-1, HPSV, Class C, 2-Lamp, Reactor Ballast					
39	70	5800	10.00	9.68	(0.32)	-3.2%
40	100	9500	10.95	11.17	0.22	2.0%
41	150	16000	12.68	12.79	0.11	0.9%
42	LS-1, HPSV, Class C, 2-Lamp, Regulator Ballast					
43	200	22000	14.93	15.31	0.38	2.5%
44	250	30000	18.09	18.78	0.69	3.8%
45	400	50000	21.66	23.65	1.99	9.2%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT B - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING UTILITY DISTRIBUTION COMPANY ("UDC") RATES**

LINE NO.	DESCRIPTION		1/1/2020	PROPOSED	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)	PRESENT UDC RATE (\$/Lamp) (C)	2021 UDC RATE (\$/Lamp) (D)		
46	LS-1, LPSV, Class A					
47	55	8000	14.29	12.63	(1.66)	-11.6%
48	90	13500	16.81	15.27	(1.54)	-9.2%
49	135	22500	18.95	18.06	(0.89)	-4.7%
50	180	33000	21.71	20.15	(1.56)	-7.2%
51	LS-1, LPSV, Class B, 1-Lamp					
52	55	8000	14.47	12.94	(1.53)	-10.6%
53	90	13500	16.98	15.58	(1.40)	-8.2%
54	135	22500	19.08	18.22	(0.86)	-4.5%
55	180	33000	21.84	20.32	(1.52)	-7.0%
56	LS-1, LPSV, Class B, 2-Lamp					
57	55	8000	13.82	12.31	(1.51)	-10.9%
58	90	13500	16.34	14.95	(1.39)	-8.5%
59	135	22500	18.68	17.94	(0.74)	-4.0%
60	180	33000	21.43	20.03	(1.40)	-6.5%
61	LS-1, LPSV, Class C, 1-Lamp					
62	55	8000	17.55	15.81	(1.74)	-9.9%
63	90	13500	19.39	18.02	(1.37)	-7.1%
64	135	22500	22.79	21.38	(1.41)	-6.2%
65	180	33000	24.11	22.79	(1.32)	-5.5%
66	LS-1, LPSV, Class C, 2-Lamp					
67	55	8000	13.93	12.35	(1.58)	-11.3%
68	90	13500	16.47	15.01	(1.46)	-8.9%
69	135	22500	19.01	18.22	(0.79)	-4.2%
70	180	33000	21.50	20.05	(1.45)	-6.7%
71	LS-1, Metal Halide, Class A					
72	100	8500	9.51	10.22	0.71	7.5%
73	175	12000	11.58	12.79	1.21	10.4%
74	250	18000	13.89	15.67	1.78	12.8%
75	400	32000	18.73	21.53	2.80	14.9%
76	LS-1, Metal Halide, Class B					
77	100	8500	9.96	10.88	0.92	9.2%
78	175	12000	12.03	13.45	1.42	11.8%
79	250	18000	14.35	16.34	1.99	13.9%
80	400	32000	19.18	22.19	3.01	15.7%
81	LS-1, Metal Halide, Class C					
82	100	8500	21.74	21.08	(0.66)	-3.0%
83	175	12000	23.81	23.65	(0.16)	-0.7%
84	250	18000	26.13	26.54	0.41	1.6%
85	400	32000	30.96	32.39	1.43	4.6%
86	LS-1 Pole in Non-Standard Position					
87	30-foot		8.26	5.86	(2.40)	-29.1%
88	35-foot		8.63	5.90	(2.73)	-31.6%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT B - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING UTILITY DISTRIBUTION COMPANY ("UDC") RATES**

LINE NO.	DESCRIPTION		1/1/2020	PROPOSED	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)	PRESENT UDC RATE (\$/Lamp) (C)	2021 UDC RATE (\$/Lamp) (D)		
89	LS-1, LED, Rate A, Energy, 1-Lamp					
90	2.5		10.49	10.75	0.26	2.5%
91	7.5		10.53	10.78	0.25	2.4%
92	12.5		10.55	10.81	0.26	2.5%
93	17.5		10.59	10.85	0.26	2.5%
94	22.5		10.65	10.89	0.24	2.3%
95	27.5		10.68	10.94	0.26	2.4%
96	32.5		10.71	10.96	0.25	2.3%
97	37.5		10.75	10.99	0.24	2.2%
98	42.5		10.79	11.03	0.24	2.2%
99	47.5		10.81	11.04	0.23	2.1%
100	52.5		10.85	11.09	0.24	2.2%
101	57.5		10.90	11.13	0.23	2.1%
102	62.5		10.93	11.16	0.23	2.1%
103	67.5		10.97	11.20	0.23	2.1%
104	72.5		11.01	11.24	0.23	2.1%
105	77.5		11.05	11.27	0.22	2.0%
106	82.5		11.09	11.32	0.23	2.1%
107	87.5		11.11	11.33	0.22	2.0%
108	92.5		11.16	11.37	0.21	1.9%
109	97.5		11.19	11.41	0.22	2.0%
110	102.5		11.24	11.45	0.21	1.9%
111	107.5		11.26	11.47	0.21	1.9%
112	112.5		11.30	11.51	0.21	1.9%
113	117.5		11.35	11.55	0.20	1.8%
114	122.5		11.39	11.60	0.21	1.8%
115	127.5		11.41	11.61	0.20	1.8%
116	132.5		11.45	11.65	0.20	1.7%
117	137.5		11.50	11.68	0.18	1.6%
118	142.5		11.52	11.71	0.19	1.6%
119	147.5		11.55	11.75	0.20	1.7%
120	152.5		11.60	11.78	0.18	1.6%
121	157.5		11.65	11.84	0.19	1.6%
122	162.5		11.67	11.86	0.19	1.6%
123	167.5		11.71	11.89	0.18	1.5%
124	172.5		11.76	11.93	0.17	1.4%
125	177.5		11.79	11.97	0.18	1.5%
126	182.5		11.81	11.99	0.18	1.5%
127	187.5		11.86	12.03	0.17	1.4%
128	192.5		11.90	12.06	0.16	1.3%
129	197.5		11.95	12.12	0.17	1.4%
130	202.5		11.97	12.14	0.17	1.4%
131	207.5		12.02	12.17	0.15	1.2%
132	212.5		12.05	12.22	0.17	1.4%
133	217.5		12.07	12.24	0.17	1.4%
134	222.5		12.12	12.27	0.15	1.2%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT B - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING UTILITY DISTRIBUTION COMPANY ("UDC") RATES**

LINE NO.	DESCRIPTION		1/1/2020	PROPOSED	CHANGE	% CHANGE
	WATTS (A)	LUMENS (B)	PRESENT UDC RATE (\$/Lamp) (C)	2021 UDC RATE (\$/Lamp) (D)		
135	227.5		12.15	12.31	0.16	1.3%
136	232.5		12.21	12.35	0.14	1.1%
137	237.5		12.23	12.37	0.14	1.1%
138	242.5		12.28	12.42	0.14	1.1%
139	247.5		12.32	12.45	0.13	1.1%
140	252.5		12.36	12.50	0.14	1.1%
141	257.5		12.40	12.52	0.12	1.0%
142	262.5		12.43	12.56	0.13	1.0%
143	267.5		12.48	12.61	0.13	1.0%
144	272.5		12.52	12.64	0.12	1.0%
145	277.5		12.54	12.66	0.12	1.0%
146	282.5		12.58	12.69	0.11	0.9%
147	287.5		12.63	12.75	0.12	1.0%
148	292.5		12.68	12.79	0.11	0.9%
149	297.5		12.69	12.80	0.11	0.9%
150	302.5		12.74	12.84	0.10	0.8%
151	307.5		12.78	12.88	0.10	0.8%
152	312.5		12.79	12.90	0.11	0.9%
153	317.5		12.84	12.94	0.10	0.8%
154	322.5		12.88	12.97	0.09	0.7%
155	327.5		12.93	13.03	0.10	0.8%
156	332.5		12.95	13.05	0.10	0.8%
157	337.5		12.99	13.08	0.09	0.7%
158	342.5		13.04	13.13	0.09	0.7%
159	347.5		13.07	13.16	0.09	0.7%
160	352.5		13.10	13.18	0.08	0.6%
161	357.5		13.14	13.22	0.08	0.6%
162	362.5		13.19	13.27	0.08	0.6%
163	367.5		13.23	13.31	0.08	0.6%
164	372.5		13.26	13.34	0.08	0.6%
165	377.5		13.31	13.37	0.06	0.5%
166	382.5		13.34	13.42	0.08	0.6%
167	387.5		13.37	13.44	0.07	0.5%
168	392.5		13.41	13.47	0.06	0.4%
169	397.5		13.45	13.52	0.07	0.5%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT B - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING UTILITY DISTRIBUTION COMPANY ("UDC") RATES**

LINE NO.	DESCRIPTION		1/1/2020	PROPOSED	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)	PRESENT UDC RATE (\$/Lamp) (C)	2021 UDC RATE (\$/Lamp) (D)		
170	LS-1, LED, Rate B, Energy, 1-Lamp					
171	2.5		10.49	10.75	0.26	2.5%
172	7.5		10.53	10.78	0.25	2.4%
173	12.5		10.55	10.81	0.26	2.5%
174	17.5		10.59	10.85	0.26	2.5%
175	22.5		10.65	10.89	0.24	2.3%
176	27.5		10.68	10.94	0.26	2.4%
177	32.5		10.71	10.96	0.25	2.3%
178	37.5		10.75	10.99	0.24	2.2%
179	42.5		10.79	11.03	0.24	2.2%
180	47.5		10.81	11.04	0.23	2.1%
181	52.5		10.85	11.09	0.24	2.2%
182	57.5		10.90	11.13	0.23	2.1%
183	62.5		10.93	11.16	0.23	2.1%
184	67.5		10.97	11.20	0.23	2.1%
185	72.5		11.01	11.24	0.23	2.1%
186	77.5		11.05	11.27	0.22	2.0%
187	82.5		11.09	11.32	0.23	2.1%
188	87.5		11.11	11.33	0.22	2.0%
189	92.5		11.16	11.37	0.21	1.9%
190	97.5		11.19	11.41	0.22	2.0%
191	102.5		11.24	11.45	0.21	1.9%
192	107.5		11.26	11.47	0.21	1.9%
193	112.5		11.30	11.51	0.21	1.9%
194	117.5		11.35	11.55	0.20	1.8%
195	122.5		11.39	11.60	0.21	1.8%
196	127.5		11.41	11.61	0.20	1.8%
197	132.5		11.45	11.65	0.20	1.7%
198	137.5		11.50	11.68	0.18	1.6%
199	142.5		11.52	11.71	0.19	1.6%
200	147.5		11.55	11.75	0.20	1.7%
201	152.5		11.60	11.78	0.18	1.6%
202	157.5		11.65	11.84	0.19	1.6%
203	162.5		11.67	11.86	0.19	1.6%
204	167.5		11.71	11.89	0.18	1.5%
205	172.5		11.76	11.93	0.17	1.4%
206	177.5		11.79	11.97	0.18	1.5%
207	182.5		11.81	11.99	0.18	1.5%
208	187.5		11.86	12.03	0.17	1.4%
209	192.5		11.90	12.06	0.16	1.3%
210	197.5		11.95	12.12	0.17	1.4%
211	202.5		11.97	12.14	0.17	1.4%
212	207.5		12.02	12.17	0.15	1.2%
213	212.5		12.05	12.22	0.17	1.4%
214	217.5		12.07	12.24	0.17	1.4%
215	222.5		12.12	12.27	0.15	1.2%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT B - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING UTILITY DISTRIBUTION COMPANY ("UDC") RATES**

LINE NO.	DESCRIPTION		1/1/2020	PROPOSED	CHANGE	% CHANGE
	WATTS (A)	LUMENS (B)	PRESENT UDC RATE (\$/Lamp) (C)	2021 UDC RATE (\$/Lamp) (D)		
216	227.5		12.15	12.31	0.16	1.3%
217	232.5		12.21	12.35	0.14	1.1%
218	237.5		12.23	12.37	0.14	1.1%
219	242.5		12.28	12.42	0.14	1.1%
220	247.5		12.32	12.45	0.13	1.1%
221	252.5		12.36	12.50	0.14	1.1%
222	257.5		12.40	12.52	0.12	1.0%
223	262.5		12.43	12.56	0.13	1.0%
224	267.5		12.48	12.61	0.13	1.0%
225	272.5		12.52	12.64	0.12	1.0%
226	277.5		12.54	12.66	0.12	1.0%
227	282.5		12.58	12.69	0.11	0.9%
228	287.5		12.63	12.75	0.12	1.0%
229	292.5		12.68	12.79	0.11	0.9%
230	297.5		12.69	12.80	0.11	0.9%
231	302.5		12.74	12.84	0.10	0.8%
232	307.5		12.78	12.88	0.10	0.8%
233	312.5		12.79	12.90	0.11	0.9%
234	317.5		12.84	12.94	0.10	0.8%
235	322.5		12.88	12.97	0.09	0.7%
236	327.5		12.93	13.03	0.10	0.8%
237	332.5		12.95	13.05	0.10	0.8%
238	337.5		12.99	13.08	0.09	0.7%
239	342.5		13.04	13.13	0.09	0.7%
240	347.5		13.07	13.16	0.09	0.7%
241	352.5		13.10	13.18	0.08	0.6%
242	357.5		13.14	13.22	0.08	0.6%
243	362.5		13.19	13.27	0.08	0.6%
244	367.5		13.23	13.31	0.08	0.6%
245	372.5		13.26	13.34	0.08	0.6%
246	377.5		13.31	13.37	0.06	0.5%
247	382.5		13.34	13.42	0.08	0.6%
248	387.5		13.37	13.44	0.07	0.5%
249	392.5		13.41	13.47	0.06	0.4%
250	397.5		13.45	13.52	0.07	0.5%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT B - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING UTILITY DISTRIBUTION COMPANY ("UDC") RATES**

LINE NO.	DESCRIPTION		1/1/2020	PROPOSED	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)	PRESENT UDC RATE (\$/Lamp) (C)	2021 UDC RATE (\$/Lamp) (D)		
251	LS-1, LED, Rate B, Energy, 2-Lamp					
252	2.5		9.30	10.35	1.05	11.3%
253	7.5		9.34	10.38	1.04	11.1%
254	12.5		9.36	10.41	1.05	11.2%
255	17.5		9.40	10.45	1.05	11.2%
256	22.5		9.46	10.49	1.03	10.9%
257	27.5		9.49	10.54	1.05	11.1%
258	32.5		9.52	10.56	1.04	10.9%
259	37.5		9.56	10.59	1.03	10.8%
260	42.5		9.60	10.63	1.03	10.7%
261	47.5		9.62	10.64	1.02	10.6%
262	52.5		9.66	10.69	1.03	10.7%
263	57.5		9.71	10.73	1.02	10.5%
264	62.5		9.74	10.76	1.02	10.5%
265	67.5		9.78	10.80	1.02	10.4%
266	72.5		9.82	10.84	1.02	10.4%
267	77.5		9.86	10.87	1.01	10.2%
268	82.5		9.90	10.92	1.02	10.3%
269	87.5		9.92	10.93	1.01	10.2%
270	92.5		9.97	10.97	1.00	10.0%
271	97.5		10.00	11.01	1.01	10.1%
272	102.5		10.05	11.05	1.00	10.0%
273	107.5		10.07	11.07	1.00	9.9%
274	112.5		10.11	11.11	1.00	9.9%
275	117.5		10.16	11.15	0.99	9.7%
276	122.5		10.20	11.20	1.00	9.8%
277	127.5		10.22	11.21	0.99	9.7%
278	132.5		10.26	11.25	0.99	9.6%
279	137.5		10.31	11.28	0.97	9.4%
280	142.5		10.33	11.31	0.98	9.5%
281	147.5		10.36	11.35	0.99	9.6%
282	152.5		10.41	11.38	0.97	9.3%
283	157.5		10.46	11.44	0.98	9.4%
284	162.5		10.48	11.46	0.98	9.4%
285	167.5		10.52	11.49	0.97	9.2%
286	172.5		10.57	11.53	0.96	9.1%
287	177.5		10.60	11.57	0.97	9.2%
288	182.5		10.62	11.59	0.97	9.1%
289	187.5		10.67	11.63	0.96	9.0%
290	192.5		10.71	11.66	0.95	8.9%
291	197.5		10.76	11.72	0.96	8.9%
292	202.5		10.78	11.74	0.96	8.9%
293	207.5		10.83	11.77	0.94	8.7%
294	212.5		10.86	11.82	0.96	8.8%
295	217.5		10.88	11.84	0.96	8.8%
296	222.5		10.93	11.87	0.94	8.6%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT B - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING UTILITY DISTRIBUTION COMPANY ("UDC") RATES**

LINE NO.	DESCRIPTION		1/1/2020	PROPOSED	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)	PRESENT UDC RATE (\$/Lamp) (C)	2021 UDC RATE (\$/Lamp) (D)		
297	227.5		10.96	11.91	0.95	8.7%
298	232.5		11.02	11.95	0.93	8.4%
299	237.5		11.04	11.97	0.93	8.4%
300	242.5		11.09	12.02	0.93	8.4%
301	247.5		11.13	12.05	0.92	8.3%
302	252.5		11.17	12.10	0.93	8.3%
303	257.5		11.21	12.12	0.91	8.1%
304	262.5		11.24	12.16	0.92	8.2%
305	267.5		11.29	12.21	0.92	8.1%
306	272.5		11.33	12.24	0.91	8.0%
307	277.5		11.35	12.26	0.91	8.0%
308	282.5		11.39	12.29	0.90	7.9%
309	287.5		11.44	12.35	0.91	8.0%
310	292.5		11.49	12.39	0.90	7.8%
311	297.5		11.50	12.40	0.90	7.8%
312	302.5		11.55	12.44	0.89	7.7%
313	307.5		11.59	12.48	0.89	7.7%
314	312.5		11.60	12.50	0.90	7.8%
315	317.5		11.65	12.54	0.89	7.6%
316	322.5		11.69	12.57	0.88	7.5%
317	327.5		11.74	12.63	0.89	7.6%
318	332.5		11.76	12.65	0.89	7.6%
319	337.5		11.80	12.68	0.88	7.5%
320	342.5		11.85	12.73	0.88	7.4%
321	347.5		11.88	12.76	0.88	7.4%
322	352.5		11.91	12.78	0.87	7.3%
323	357.5		11.95	12.82	0.87	7.3%
324	362.5		12.00	12.87	0.87	7.2%
325	367.5		12.04	12.91	0.87	7.2%
326	372.5		12.07	12.94	0.87	7.2%
327	377.5		12.12	12.97	0.85	7.0%
328	382.5		12.15	13.02	0.87	7.2%
329	387.5		12.18	13.04	0.86	7.1%
330	392.5		12.22	13.07	0.85	7.0%
331	397.5		12.26	13.12	0.86	7.0%
332	LS-2, Mercury Vapor, Rate A, Regulator Ballast					
333	175	7000	5.75	7.22	1.47	25.6%
334	250	10000	8.01	10.04	2.03	25.3%
335	400	20000	12.63	15.84	3.21	25.4%
336	700	35000	21.40	26.83	5.43	25.4%
337	1000	55000	30.19	37.89	7.70	25.5%
338	LS-2, Mercury Vapor, Rate A, Reactor Ballast					
339	175	7000	5.26	6.59	1.33	25.3%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT B - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING UTILITY DISTRIBUTION COMPANY ("UDC") RATES**

LINE NO.	DESCRIPTION		1/1/2020	PROPOSED	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)	PRESENT UDC RATE (\$/Lamp) (C)	2021 UDC RATE (\$/Lamp) (D)		
340	LS-2, Mercury Vapor, Rate A, Series Service					
341	175	7000	7.42	10.73	3.31	44.6%
342	250	10000	8.96	12.97	4.01	44.8%
343	400	20000	15.94	23.08	7.14	44.8%
344	700	35000	27.97	40.47	12.50	44.7%
345	LS-2, Mercury Vapor, Rate B, Regulator Ballast					
346	175	7000	7.23	8.98	1.75	24.2%
347	250	10000	9.50	11.80	2.30	24.2%
348	400	20000	14.12	17.60	3.48	24.6%
349	LS-2, Mercury Vapor, Rate B, Series Service					
350	175	7000	8.91	12.49	3.58	40.2%
351	LS-2, HPSV, Rate A, Energy, Regulator Ballast					
352	50	4000	1.59	1.99	0.40	25.2%
353	70	5800	2.76	3.46	0.70	25.4%
354	100	9500	3.86	4.84	0.98	25.4%
355	150	16000	5.28	6.62	1.34	25.4%
356	200	22000	6.73	8.44	1.71	25.4%
357	250	30000	8.59	10.77	2.18	25.4%
358	310	37000	10.51	13.19	2.68	25.5%
359	400	50000	13.05	16.38	3.33	25.5%
360	1000	140000	30.19	37.89	7.70	25.5%
361	LS-2, HPSV, Rate A, Energy, Reactor Ballast					
362	50	4000	1.36	1.71	0.35	25.7%
363	70	5800	2.27	2.86	0.59	26.0%
364	100	9500	3.21	4.03	0.82	25.5%
365	150	16000	4.67	5.87	1.20	25.7%
366	LS-2, HPSV, Rate A, Series Service					
367	50	4,000	2.28	3.30	1.02	44.7%
368	70	5800	3.85	5.59	1.74	45.2%
369	100	9500	4.33	6.28	1.95	45.0%
370	150	16000	6.23	9.01	2.78	44.6%
371	200	22000	8.35	12.08	3.73	44.7%
372	250	30000	11.23	16.24	5.01	44.6%
373	LS-2, HPSV, Rate B, Regulator Ballast					
374	50	4000	3.07	3.75	0.68	22.1%
375	70	5800	4.25	5.22	0.97	22.8%
376	100	9500	5.35	6.60	1.25	23.4%
377	150	16000	6.77	8.38	1.61	23.8%
378	200	22000	8.22	10.20	1.98	24.1%
379	250	30000	10.08	12.53	2.45	24.3%
380	310	37000	11.99	14.95	2.96	24.7%
381	400	50000	14.54	18.14	3.60	24.8%
382	1000	140000	31.68	39.65	7.97	25.2%
383	LS-2, HPSV, Rate B, Reactor Ballast					
384	50	4000	2.84	3.47	0.63	22.2%
385	70	5800	3.76	4.62	0.86	22.9%
386	100	9500	4.70	5.79	1.09	23.2%
387	150	16000	6.16	7.63	1.47	23.9%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT B - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING UTILITY DISTRIBUTION COMPANY ("UDC") RATES**

LINE NO.	DESCRIPTION		1/1/2020	PROPOSED	CHANGE	% CHANGE
	WATTS (A)	LUMENS (B)	PRESENT UDC RATE (\$/Lamp) (C)	2021 UDC RATE (\$/Lamp) (D)		
388	LS-2, HPSV, Rate B, Series Service					
389	50	4,000	3.76	5.06	1.30	34.6%
390	70	5800	5.34	7.35	2.01	37.6%
391	100	9500	5.82	8.04	2.22	38.1%
392	150	16000	7.71	10.77	3.06	39.7%
393	200	22000	9.84	13.84	4.00	40.7%
394	250	30000	12.72	18.00	5.28	41.5%
395	LS-2, LPSV, Rate A					
396	35	4800	1.84	2.31	0.47	25.5%
397	55	8000	2.42	3.03	0.61	25.2%
398	90	13500	3.95	4.97	1.02	25.8%
399	135	22500	5.63	7.07	1.44	25.6%
400	180	33000	6.45	8.08	1.63	25.3%
401	LS-2, LPSV, Rate A, Series Service					
402	35	4800	1.78	2.58	0.80	44.9%
403	55	8,000	2.58	3.74	1.16	45.0%
404	90	13,500	4.65	6.74	2.09	44.9%
405	135	22,500	6.62	9.59	2.97	44.9%
406	180	33,000	7.83	11.35	3.52	45.0%
407	LS-2, Incandescent Lamps, Rate A, Energy Only					
408		1000	2.00	2.51	0.51	25.5%
409		2,500	4.43	5.57	1.14	25.7%
410		4000	8.09	10.15	2.06	25.5%
411		6000	11.11	13.94	2.83	25.5%
412		10000	16.66	20.91	4.25	25.5%
413	LS-2, Incandescent Lamps, Rate B					
414		6000	12.60	15.70	3.10	24.6%
415	LS-2, Metal Halide, Rate A					
416	50	2100	1.88	2.35	0.47	25.0%
417	100	8500	3.61	4.54	0.93	25.8%
418	175	12000	5.68	7.11	1.43	25.2%
419	250	18000	7.90	9.91	2.01	25.4%
420	400	32000	12.17	15.27	3.10	25.5%
421	LS-2, Metal Halide, Rate B					
422	50	2100	3.36	4.11	0.75	22.3%
423	100	8500	5.10	6.30	1.20	23.5%
424	175	12000	7.16	8.87	1.71	23.9%
425	250	18000	9.39	11.67	2.28	24.3%
426	400	32000	13.66	17.03	3.37	24.7%
427	LS-2, Induction, Rate A, Five-Lamp					
428	55	3500	7.53	9.45	1.92	25.5%
429	87	6000	11.93	14.97	3.04	25.5%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT B - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING UTILITY DISTRIBUTION COMPANY ("UDC") RATES**

LINE NO.	DESCRIPTION		1/1/2020 PRESENT UDC RATE (\$/Lamp) (C)	PROPOSED 2021 UDC RATE (\$/Lamp) (D)	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)				
430	LS-2, Induction, Rate A, Single-Lamp					
431	40		1.10	1.38	0.28	25.5%
432	50		1.36	1.71	0.35	25.7%
433	55		1.51	1.89	0.38	25.2%
434	70		1.92	2.41	0.49	25.5%
435	80		2.20	2.75	0.55	25.0%
436	85		2.33	2.93	0.60	25.8%
437	100		2.74	3.43	0.69	25.2%
438	150		4.10	5.15	1.05	25.6%
439	165		4.51	5.66	1.15	25.5%
440	200		5.47	6.87	1.40	25.6%
441	250		6.85	8.60	1.75	25.5%
442	300		8.22	10.31	2.09	25.4%
443	400		10.98	13.76	2.78	25.3%
444	LS-2, LED, Rate A, Energy, 1-Lamp					
445	2.5		0.07	0.09	0.02	28.6%
446	7.5		0.21	0.26	0.05	23.8%
447	12.5		0.33	0.42	0.09	27.3%
448	17.5		0.47	0.60	0.13	27.7%
449	22.5		0.63	0.78	0.15	23.8%
450	27.5		0.76	0.96	0.20	26.3%
451	32.5		0.89	1.12	0.23	25.8%
452	37.5		1.03	1.29	0.26	25.2%
453	42.5		1.17	1.46	0.29	24.8%
454	47.5		1.29	1.61	0.32	24.8%
455	52.5		1.43	1.80	0.37	25.9%
456	57.5		1.58	1.98	0.40	25.3%
457	62.5		1.71	2.14	0.43	25.1%
458	67.5		1.85	2.32	0.47	25.4%
459	72.5		1.99	2.50	0.51	25.6%
460	77.5		2.13	2.66	0.53	24.9%
461	82.5		2.26	2.85	0.59	26.1%
462	87.5		2.38	3.00	0.62	26.1%
463	92.5		2.53	3.18	0.65	25.7%
464	97.5		2.66	3.35	0.69	25.9%
465	102.5		2.81	3.53	0.72	25.6%
466	107.5		2.93	3.69	0.76	25.9%
467	112.5		3.07	3.86	0.79	25.7%
468	117.5		3.22	4.04	0.82	25.5%
469	122.5		3.36	4.23	0.87	25.9%
470	127.5		3.48	4.37	0.89	25.6%
471	132.5		3.62	4.55	0.93	25.7%
472	137.5		3.77	4.72	0.95	25.2%
473	142.5		3.89	4.89	1.00	25.7%
474	147.5		4.02	5.06	1.04	25.9%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT B - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING UTILITY DISTRIBUTION COMPANY ("UDC") RATES**

LINE NO.	DESCRIPTION		1/1/2020 PRESENT UDC RATE (\$/Lamp) (C)	PROPOSED 2021 UDC RATE (\$/Lamp) (D)	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)				
475	152.5		4.17	5.23	1.06	25.4%
476	157.5		4.32	5.43	1.11	25.7%
477	162.5		4.44	5.58	1.14	25.7%
478	167.5		4.58	5.75	1.17	25.5%
479	172.5		4.73	5.93	1.20	25.4%
480	177.5		4.86	6.10	1.24	25.5%
481	182.5		4.98	6.26	1.28	25.7%
482	187.5		5.13	6.44	1.31	25.5%
483	192.5		5.27	6.61	1.34	25.4%
484	197.5		5.42	6.80	1.38	25.5%
485	202.5		5.54	6.96	1.42	25.6%
486	207.5		5.69	7.13	1.44	25.3%
487	212.5		5.82	7.31	1.49	25.6%
488	217.5		5.94	7.47	1.53	25.8%
489	222.5		6.09	7.64	1.55	25.5%
490	227.5		6.22	7.82	1.60	25.7%
491	232.5		6.38	7.99	1.61	25.2%
492	237.5		6.50	8.15	1.65	25.4%
493	242.5		6.64	8.34	1.70	25.6%
494	247.5		6.78	8.50	1.72	25.4%
495	252.5		6.92	8.69	1.77	25.6%
496	257.5		7.06	8.85	1.79	25.4%
497	262.5		7.19	9.02	1.83	25.5%
498	267.5		7.34	9.21	1.87	25.5%
499	272.5		7.48	9.38	1.90	25.4%
500	277.5		7.60	9.54	1.94	25.5%
501	282.5		7.74	9.70	1.96	25.3%
502	287.5		7.89	9.90	2.01	25.5%
503	292.5		8.04	10.08	2.04	25.4%
504	297.5		8.15	10.22	2.07	25.4%
505	302.5		8.30	10.40	2.10	25.3%
506	307.5		8.44	10.58	2.14	25.4%
507	312.5		8.55	10.74	2.19	25.6%
508	317.5		8.70	10.91	2.21	25.4%
509	322.5		8.84	11.08	2.24	25.3%
510	327.5		8.99	11.28	2.29	25.5%
511	332.5		9.11	11.43	2.32	25.5%
512	337.5		9.25	11.60	2.35	25.4%
513	342.5		9.40	11.79	2.39	25.4%
514	347.5		9.53	11.95	2.42	25.4%
515	352.5		9.66	12.11	2.45	25.4%
516	357.5		9.80	12.29	2.49	25.4%
517	362.5		9.95	12.48	2.53	25.4%
518	367.5		10.09	12.65	2.56	25.4%
519	372.5		10.22	12.82	2.60	25.4%
520	377.5		10.37	12.99	2.62	25.3%
521	382.5		10.50	13.17	2.67	25.4%
522	387.5		10.63	13.33	2.70	25.4%
523	392.5		10.77	13.50	2.73	25.3%
524	397.5		10.91	13.68	2.77	25.4%
525						

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT B - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING UTILITY DISTRIBUTION COMPANY ("UDC") RATES**

LINE NO.	DESCRIPTION		1/1/2020	PROPOSED	CHANGE	% CHANGE
	WATTS (A)	LUMENS (B)	PRESENT UDC RATE (\$/Lamp) (C)	2021 UDC RATE (\$/Lamp) (D)		
526	LS-2, Non-standard Lamp					
527	Energy Charge (\$/kWh/lamp/month)		0.07951	0.07646	(0.00)	-3.8%
528						
529	LS-3 (CLOSED)					
530	Energy Charge (\$/kWh)		0.08833	0.08937	0.00	1.2%
531	Minimum Charge (\$/month)		7.58	7.58	0.00	0.0%
532						
533	OL-1, HPSV, Rate A, Street Light Luminaire — Reactor Ballast					
534	100	9500	13.26	11.03	(2.23)	-16.8%
535	150	16000	14.70	12.85	(1.85)	-12.6%
536	OL-1, HPSV, Rate A, Street Light Luminaire — Regulator Ballast					
537	250	30000	20.48	18.81	(1.67)	-8.2%
538	400	50000	24.57	24.25	(0.32)	-1.3%
539	1000	140000	42.04	46.88	4.84	11.5%
540	OL-1, HPSV, Rate B, Directional Luminaire					
541	250	30000	21.64	19.51	(2.13)	-9.8%
542	400	50000	26.36	25.19	(1.17)	-4.4%
543	1000	140000	46.33	48.22	1.89	4.1%
544	OL-1, LPSV, Rate A, Street Light Luminaire					
545	55	8000	17.44	12.82	(4.62)	-26.5%
546	90	13000	20.26	15.47	(4.79)	-23.6%
547	135	22500	22.54	18.28	(4.26)	-18.9%
548	180	33000	25.89	20.40	(5.49)	-21.2%
549	OL-1 Pole in Non-Standard Position					
550	30-foot		13.91	6.20	(7.71)	-55.4%
551	35-foot		14.54	6.24	(8.30)	-57.1%
552	OL-2					
553	Energy Charge (\$/kwh)		0.15358	0.15758	0.00	2.6%
554	Basic Service Fee (\$/month)		11.47	11.47	0.00	0.0%
555						
556	DWL, Facilities Charges					
557	\$ of Utility Investment		0.01150	0.00790	(0.00)	-31.3%
558	DWL, Energy and Lamp Maintenance Charge					
559	50 Watt HPSV		3.09	3.78	0.69	22.3%
560	DWL, Minimum Charge		59.58	59.94	0.36	0.6%

ATTACHMENT C

Comparison of Present and Illustrative Proposed Street Lighting Total Rate

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT C - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING TOTAL RATES**

LINE NO.	DESCRIPTION		1/1/2020 PRESENT TOTAL RATE (\$/Lamp) (C)	PROPOSED 2021 TOTAL RATE (\$/Lamp) (D)	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)				
1	LS-1, Mercury Vapor, Class A, Reactor Ballast					
2	175	7000	17.90	18.50	0.60	3.4%
3	LS-1, Mercury Vapor, Class A, Regulator Ballast					
4	175	7000	18.81	19.52	0.71	3.8%
5	400	20000	34.72	36.48	1.76	5.1%
6	LS-1, HPSV, Class A, Reactor Ballast					
7	70	5800	12.19	11.53	(0.66)	-5.4%
8	100	9500	14.16	13.63	(0.53)	-3.7%
9	150	16000	16.87	16.64	(0.23)	-1.4%
10	LS-1, HPSV, Class A, Regulator Ballast					
11	200	22000	21.57	21.50	(0.07)	-0.3%
12	250	30000	25.75	25.90	0.15	0.6%
13	400	50000	33.87	35.06	1.19	3.5%
14	LS-1, HPSV, Class B, 1-Lamp, Reactor Ballast					
15	70	5800	12.33	11.89	(0.44)	-3.6%
16	100	9500	14.36	14.05	(0.31)	-2.2%
17	150	16000	16.93	16.90	(0.03)	-0.2%
18	LS-1, HPSV, Class B, 1-Lamp, Regulator Ballast					
19	200	22000	21.61	21.66	0.05	0.2%
20	250	30000	25.80	26.08	0.28	1.1%
21	400	50000	33.81	35.17	1.36	4.0%
22	LS-1, HPSV, Class B, 2-Lamp, Reactor Ballast					
23	70	5800	11.18	10.72	(0.46)	-4.1%
24	100	9500	13.18	12.83	(0.35)	-2.7%
25	150	16000	15.86	15.84	(0.02)	-0.1%
26	LS-1, HPSV, Class B, 2-Lamp, Regulator Ballast					
27	200	22000	20.56	20.69	0.13	0.6%
28	250	30000	24.83	25.18	0.35	1.4%
29	400	50000	32.86	34.25	1.39	4.2%
30	LS-1, HPSV, Class C, 1-Lamp, Reactor Ballast					
31	70	5800	17.02	15.68	(1.34)	-7.9%
32	100	9500	18.87	17.73	(1.14)	-6.0%
33	150	16000	21.47	20.60	(0.87)	-4.1%
34	LS-1, HPSV, Class C, 1-Lamp, Regulator Ballast					
35	200	22000	27.16	26.24	(0.92)	-3.4%
36	250	30000	30.74	30.20	(0.54)	-1.8%
37	400	50000	40.86	40.88	0.02	0.0%
38	LS-1, HPSV, Class C, 2-Lamp, Reactor Ballast					
39	70	5800	12.05	11.60	(0.45)	-3.7%
40	100	9500	13.84	13.89	0.05	0.4%
41	150	16000	16.84	16.70	(0.14)	-0.8%
42	LS-1, HPSV, Class C, 2-Lamp, Regulator Ballast					
43	200	22000	20.93	20.95	0.02	0.1%
44	250	30000	25.78	26.01	0.23	0.9%
45	400	50000	33.30	34.60	1.30	3.9%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT C - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING TOTAL RATES**

LINE NO.	DESCRIPTION		1/1/2020 PRESENT TOTAL RATE (\$/Lamp) (C)	PROPOSED 2021 TOTAL RATE (\$/Lamp) (D)	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)				
46	LS-1, LPSV, Class A					
47	55	8000	16.48	14.69	(1.79)	-10.9%
48	90	13500	20.34	18.59	(1.75)	-8.6%
49	135	22500	23.96	22.77	(1.19)	-5.0%
50	180	33000	27.49	25.59	(1.90)	-6.9%
51	LS-1, LPSV, Class B, 1-Lamp					
52	55	8000	16.66	15.00	(1.66)	-10.0%
53	90	13500	20.51	18.90	(1.61)	-7.8%
54	135	22500	24.09	22.93	(1.16)	-4.8%
55	180	33000	27.62	25.76	(1.86)	-6.7%
56	LS-1, LPSV, Class B, 2-Lamp					
57	55	8000	16.01	14.37	(1.64)	-10.2%
58	90	13500	19.87	18.27	(1.60)	-8.1%
59	135	22500	23.69	22.65	(1.04)	-4.4%
60	180	33000	27.21	25.47	(1.74)	-6.4%
61	LS-1, LPSV, Class C, 1-Lamp					
62	55	8000	19.74	17.87	(1.87)	-9.5%
63	90	13500	22.92	21.34	(1.58)	-6.9%
64	135	22500	27.80	26.09	(1.71)	-6.2%
65	180	33000	29.89	28.23	(1.66)	-5.6%
66	LS-1, LPSV, Class C, 2-Lamp					
67	55	8000	16.12	14.41	(1.71)	-10.6%
68	90	13500	20.00	18.33	(1.67)	-8.4%
69	135	22500	24.02	22.93	(1.09)	-4.5%
70	180	33000	27.28	25.49	(1.79)	-6.6%
71	LS-1, Metal Halide, Class A					
72	100	8500	12.76	13.27	0.51	4.0%
73	175	12000	16.66	17.57	0.91	5.5%
74	250	18000	20.94	22.30	1.36	6.5%
75	400	32000	29.59	31.75	2.16	7.3%
76	LS-1, Metal Halide, Class B					
77	100	8500	13.21	13.93	0.72	5.5%
78	175	12000	17.11	18.23	1.12	6.5%
79	250	18000	21.40	22.97	1.57	7.3%
80	400	32000	30.04	32.41	2.37	7.9%
81	LS-1, Metal Halide, Class C					
82	100	8500	24.99	24.13	(0.86)	-3.4%
83	175	12000	28.89	28.43	(0.46)	-1.6%
84	250	18000	33.18	33.17	(0.01)	0.0%
85	400	32000	41.82	42.61	0.79	1.9%
86	LS-1 Pole in Non-Standard Position					
87	30-foot		8.26	5.86	(2.40)	-29.1%
88	35-foot		8.63	5.90	(2.73)	-31.6%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT C - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING TOTAL RATES**

LINE NO.	DESCRIPTION		1/1/2020 PRESENT TOTAL RATE (\$/Lamp) (C)	PROPOSED 2021 TOTAL RATE (\$/Lamp) (D)	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)				
89	LS-1, LED, Rate A, Energy, 1-Lamp					
90	2.5		10.56	10.82	0.26	2.5%
91	7.5		10.74	10.98	0.24	2.2%
92	12.5		10.83	11.08	0.25	2.3%
93	17.5		11.01	11.25	0.24	2.2%
94	22.5		11.21	11.42	0.21	1.9%
95	27.5		11.39	11.60	0.21	1.8%
96	32.5		11.49	11.69	0.20	1.7%
97	37.5		11.67	11.85	0.18	1.5%
98	42.5		11.85	12.03	0.18	1.5%
99	47.5		11.94	12.10	0.16	1.3%
100	52.5		12.12	12.28	0.16	1.3%
101	57.5		12.31	12.46	0.15	1.2%
102	62.5		12.48	12.62	0.14	1.1%
103	67.5		12.59	12.73	0.14	1.1%
104	72.5		12.77	12.90	0.13	1.0%
105	77.5		12.95	13.06	0.11	0.8%
106	82.5		13.14	13.24	0.10	0.8%
107	87.5		13.23	13.32	0.09	0.7%
108	92.5		13.42	13.49	0.07	0.5%
109	97.5		13.59	13.67	0.08	0.6%
110	102.5		13.78	13.84	0.06	0.4%
111	107.5		13.87	13.92	0.05	0.4%
112	112.5		14.05	14.10	0.05	0.4%
113	117.5		14.24	14.27	0.03	0.2%
114	122.5		14.42	14.45	0.03	0.2%
115	127.5		14.51	14.53	0.02	0.1%
116	132.5		14.70	14.70	0.00	0.0%
117	137.5		14.89	14.86	(0.03)	-0.2%
118	142.5		14.98	14.96	(0.02)	-0.1%
119	147.5		15.15	15.13	(0.02)	-0.1%
120	152.5		15.34	15.30	(0.04)	-0.3%
121	157.5		15.53	15.49	(0.04)	-0.3%
122	162.5		15.62	15.58	(0.04)	-0.3%
123	167.5		15.80	15.74	(0.06)	-0.4%
124	172.5		15.99	15.91	(0.08)	-0.5%
125	177.5		16.16	16.08	(0.08)	-0.5%
126	182.5		16.25	16.17	(0.08)	-0.5%
127	187.5		16.45	16.34	(0.11)	-0.7%
128	192.5		16.63	16.50	(0.13)	-0.8%
129	197.5		16.82	16.70	(0.12)	-0.7%
130	202.5		16.91	16.78	(0.13)	-0.8%
131	207.5		17.10	16.95	(0.15)	-0.9%
132	212.5		17.27	17.13	(0.14)	-0.8%
133	217.5		17.36	17.22	(0.14)	-0.8%
134	222.5		17.55	17.38	(0.17)	-1.0%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT C - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING TOTAL RATES**

LINE NO.	DESCRIPTION		1/1/2020 PRESENT TOTAL RATE (\$/Lamp) (C)	PROPOSED 2021 TOTAL RATE (\$/Lamp) (D)	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)				
135	227.5		17.72	17.55	(0.17)	-1.0%
136	232.5		17.92	17.72	(0.20)	-1.1%
137	237.5		18.01	17.81	(0.20)	-1.1%
138	242.5		18.21	17.99	(0.22)	-1.2%
139	247.5		18.39	18.16	(0.23)	-1.3%
140	252.5		18.57	18.34	(0.23)	-1.2%
141	257.5		18.68	18.42	(0.26)	-1.4%
142	262.5		18.85	18.60	(0.25)	-1.3%
143	267.5		19.04	18.78	(0.26)	-1.4%
144	272.5		19.22	18.94	(0.28)	-1.5%
145	277.5		19.31	19.03	(0.28)	-1.5%
146	282.5		19.49	19.19	(0.30)	-1.5%
147	287.5		19.68	19.38	(0.30)	-1.5%
148	292.5		19.88	19.56	(0.32)	-1.6%
149	297.5		19.96	19.63	(0.33)	-1.7%
150	302.5		20.15	19.81	(0.34)	-1.7%
151	307.5		20.33	19.98	(0.35)	-1.7%
152	312.5		20.41	20.06	(0.35)	-1.7%
153	317.5		20.60	20.24	(0.36)	-1.7%
154	322.5		20.78	20.40	(0.38)	-1.8%
155	327.5		20.97	20.59	(0.38)	-1.8%
156	332.5		21.06	20.68	(0.38)	-1.8%
157	337.5		21.24	20.84	(0.40)	-1.9%
158	342.5		21.43	21.02	(0.41)	-1.9%
159	347.5		21.61	21.19	(0.42)	-1.9%
160	352.5		21.71	21.27	(0.44)	-2.0%
161	357.5		21.89	21.45	(0.44)	-2.0%
162	362.5		22.08	21.63	(0.45)	-2.0%
163	367.5		22.26	21.80	(0.46)	-2.1%
164	372.5		22.36	21.90	(0.46)	-2.1%
165	377.5		22.55	22.06	(0.49)	-2.2%
166	382.5		22.72	22.24	(0.48)	-2.1%
167	387.5		22.82	22.33	(0.49)	-2.1%
168	392.5		23.00	22.49	(0.51)	-2.2%
169	397.5		23.19	22.67	(0.52)	-2.2%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT C - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING TOTAL RATES**

LINE NO.	DESCRIPTION		1/1/2020 PRESENT TOTAL RATE (\$/Lamp) (C)	PROPOSED 2021 TOTAL RATE (\$/Lamp) (D)	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)				
170	LS-1, LED, Rate B, Energy, 1-Lamp					
171	2.5		10.56	10.82	0.26	2.5%
172	7.5		10.74	10.98	0.24	2.2%
173	12.5		10.83	11.08	0.25	2.3%
174	17.5		11.01	11.25	0.24	2.2%
175	22.5		11.21	11.42	0.21	1.9%
176	27.5		11.39	11.60	0.21	1.8%
177	32.5		11.49	11.69	0.20	1.7%
178	37.5		11.67	11.85	0.18	1.5%
179	42.5		11.85	12.03	0.18	1.5%
180	47.5		11.94	12.10	0.16	1.3%
181	52.5		12.12	12.28	0.16	1.3%
182	57.5		12.31	12.46	0.15	1.2%
183	62.5		12.48	12.62	0.14	1.1%
184	67.5		12.59	12.73	0.14	1.1%
185	72.5		12.77	12.90	0.13	1.0%
186	77.5		12.95	13.06	0.11	0.8%
187	82.5		13.14	13.24	0.10	0.8%
188	87.5		13.23	13.32	0.09	0.7%
189	92.5		13.42	13.49	0.07	0.5%
190	97.5		13.59	13.67	0.08	0.6%
191	102.5		13.78	13.84	0.06	0.4%
192	107.5		13.87	13.92	0.05	0.4%
193	112.5		14.05	14.10	0.05	0.4%
194	117.5		14.24	14.27	0.03	0.2%
195	122.5		14.42	14.45	0.03	0.2%
196	127.5		14.51	14.53	0.02	0.1%
197	132.5		14.70	14.70	0.00	0.0%
198	137.5		14.89	14.86	(0.03)	-0.2%
199	142.5		14.98	14.96	(0.02)	-0.1%
200	147.5		15.15	15.13	(0.02)	-0.1%
201	152.5		15.34	15.30	(0.04)	-0.3%
202	157.5		15.53	15.49	(0.04)	-0.3%
203	162.5		15.62	15.58	(0.04)	-0.3%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT C - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING TOTAL RATES**

LINE NO.	DESCRIPTION		1/1/2020 PRESENT TOTAL RATE (\$/Lamp) (C)	PROPOSED 2021 TOTAL RATE (\$/Lamp) (D)	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)				
204	167.5		15.80	15.74	(0.06)	-0.4%
205	172.5		15.99	15.91	(0.08)	-0.5%
206	177.5		16.16	16.08	(0.08)	-0.5%
207	182.5		16.25	16.17	(0.08)	-0.5%
208	187.5		16.45	16.34	(0.11)	-0.7%
209	192.5		16.63	16.50	(0.13)	-0.8%
210	197.5		16.82	16.70	(0.12)	-0.7%
211	202.5		16.91	16.78	(0.13)	-0.8%
212	207.5		17.10	16.95	(0.15)	-0.9%
213	212.5		17.27	17.13	(0.14)	-0.8%
214	217.5		17.36	17.22	(0.14)	-0.8%
215	222.5		17.55	17.38	(0.17)	-1.0%
216	227.5		17.72	17.55	(0.17)	-1.0%
217	232.5		17.92	17.72	(0.20)	-1.1%
218	237.5		18.01	17.81	(0.20)	-1.1%
219	242.5		18.21	17.99	(0.22)	-1.2%
220	247.5		18.39	18.16	(0.23)	-1.3%
221	252.5		18.57	18.34	(0.23)	-1.2%
222	257.5		18.68	18.42	(0.26)	-1.4%
223	262.5		18.85	18.60	(0.25)	-1.3%
224	267.5		19.04	18.78	(0.26)	-1.4%
225	272.5		19.22	18.94	(0.28)	-1.5%
226	277.5		19.31	19.03	(0.28)	-1.5%
227	282.5		19.49	19.19	(0.30)	-1.5%
228	287.5		19.68	19.38	(0.30)	-1.5%
229	292.5		19.88	19.56	(0.32)	-1.6%
230	297.5		19.96	19.63	(0.33)	-1.7%
231	302.5		20.15	19.81	(0.34)	-1.7%
232	307.5		20.33	19.98	(0.35)	-1.7%
233	312.5		20.41	20.06	(0.35)	-1.7%
234	317.5		20.60	20.24	(0.36)	-1.7%
235	322.5		20.78	20.40	(0.38)	-1.8%
236	327.5		20.97	20.59	(0.38)	-1.8%
237	332.5		21.06	20.68	(0.38)	-1.8%
238	337.5		21.24	20.84	(0.40)	-1.9%
239	342.5		21.43	21.02	(0.41)	-1.9%
240	347.5		21.61	21.19	(0.42)	-1.9%
241	352.5		21.71	21.27	(0.44)	-2.0%
242	357.5		21.89	21.45	(0.44)	-2.0%
243	362.5		22.08	21.63	(0.45)	-2.0%
244	367.5		22.26	21.80	(0.46)	-2.1%
245	372.5		22.36	21.90	(0.46)	-2.1%
246	377.5		22.55	22.06	(0.49)	-2.2%
247	382.5		22.72	22.24	(0.48)	-2.1%
248	387.5		22.82	22.33	(0.49)	-2.1%
249	392.5		23.00	22.49	(0.51)	-2.2%
250	397.5		23.19	22.67	(0.52)	-2.2%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT C - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING TOTAL RATES**

LINE NO.	DESCRIPTION		1/1/2020 PRESENT TOTAL RATE (\$/Lamp) (C)	PROPOSED 2021 TOTAL RATE (\$/Lamp) (D)	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)				
251	LS-1, LED, Rate B, Energy, 2-Lamp					
252	2.5		9.37	10.42	1.05	11.2%
253	7.5		9.55	10.58	1.03	10.8%
254	12.5		9.64	10.68	1.04	10.8%
255	17.5		9.82	10.85	1.03	10.5%
256	22.5		10.02	11.02	1.00	10.0%
257	27.5		10.20	11.20	1.00	9.8%
258	32.5		10.30	11.29	0.99	9.6%
259	37.5		10.48	11.45	0.97	9.3%
260	42.5		10.66	11.63	0.97	9.1%
261	47.5		10.75	11.70	0.95	8.8%
262	52.5		10.93	11.88	0.95	8.7%
263	57.5		11.12	12.06	0.94	8.5%
264	62.5		11.29	12.22	0.93	8.2%
265	67.5		11.40	12.33	0.93	8.2%
266	72.5		11.58	12.50	0.92	7.9%
267	77.5		11.76	12.66	0.90	7.7%
268	82.5		11.95	12.84	0.89	7.4%
269	87.5		12.04	12.92	0.88	7.3%
270	92.5		12.23	13.09	0.86	7.0%
271	97.5		12.40	13.27	0.87	7.0%
272	102.5		12.59	13.44	0.85	6.8%
273	107.5		12.68	13.52	0.84	6.6%
274	112.5		12.86	13.70	0.84	6.5%
275	117.5		13.05	13.87	0.82	6.3%
276	122.5		13.23	14.05	0.82	6.2%
277	127.5		13.32	14.13	0.81	6.1%
278	132.5		13.51	14.30	0.79	5.8%
279	137.5		13.70	14.46	0.76	5.5%
280	142.5		13.79	14.56	0.77	5.6%
281	147.5		13.96	14.73	0.77	5.5%
282	152.5		14.15	14.90	0.75	5.3%
283	157.5		14.34	15.09	0.75	5.2%
284	162.5		14.43	15.18	0.75	5.2%
285	167.5		14.61	15.34	0.73	5.0%
286	172.5		14.80	15.51	0.71	4.8%
287	177.5		14.97	15.68	0.71	4.7%
288	182.5		15.06	15.77	0.71	4.7%
289	187.5		15.26	15.94	0.68	4.5%
290	192.5		15.44	16.10	0.66	4.3%
291	197.5		15.63	16.30	0.67	4.3%
292	202.5		15.72	16.38	0.66	4.2%
293	207.5		15.91	16.55	0.64	4.0%
294	212.5		16.08	16.73	0.65	4.0%
295	217.5		16.17	16.82	0.65	4.0%
296	222.5		16.36	16.98	0.62	3.8%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT C - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING TOTAL RATES**

LINE NO.	DESCRIPTION		1/1/2020 PRESENT TOTAL RATE (\$/Lamp) (C)	PROPOSED 2021 TOTAL RATE (\$/Lamp) (D)	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)				
297	227.5		16.53	17.15	0.62	3.8%
298	232.5		16.73	17.32	0.59	3.5%
299	237.5		16.82	17.41	0.59	3.5%
300	242.5		17.02	17.59	0.57	3.3%
301	247.5		17.20	17.76	0.56	3.3%
302	252.5		17.38	17.94	0.56	3.2%
303	257.5		17.49	18.02	0.53	3.0%
304	262.5		17.66	18.20	0.54	3.1%
305	267.5		17.85	18.38	0.53	3.0%
306	272.5		18.03	18.54	0.51	2.8%
307	277.5		18.12	18.63	0.51	2.8%
308	282.5		18.30	18.79	0.49	2.7%
309	287.5		18.49	18.98	0.49	2.7%
310	292.5		18.69	19.16	0.47	2.5%
311	297.5		18.77	19.23	0.46	2.5%
312	302.5		18.96	19.41	0.45	2.4%
313	307.5		19.14	19.58	0.44	2.3%
314	312.5		19.22	19.66	0.44	2.3%
315	317.5		19.41	19.84	0.43	2.2%
316	322.5		19.59	20.00	0.41	2.1%
317	327.5		19.78	20.19	0.41	2.1%
318	332.5		19.87	20.28	0.41	2.1%
319	337.5		20.05	20.44	0.39	1.9%
320	342.5		20.24	20.62	0.38	1.9%
321	347.5		20.42	20.79	0.37	1.8%
322	352.5		20.52	20.87	0.35	1.7%
323	357.5		20.70	21.05	0.35	1.7%
324	362.5		20.89	21.23	0.34	1.6%
325	367.5		21.07	21.40	0.33	1.6%
326	372.5		21.17	21.50	0.33	1.6%
327	377.5		21.36	21.66	0.30	1.4%
328	382.5		21.53	21.84	0.31	1.4%
329	387.5		21.63	21.93	0.30	1.4%
330	392.5		21.81	22.09	0.28	1.3%
331	397.5		22.00	22.27	0.27	1.2%
332	LS-2, Mercury Vapor, Rate A, Regulator Ballast					
333	175	7000	10.90	12.06	1.16	10.6%
334	250	10000	15.13	16.74	1.61	10.6%
335	400	20000	23.92	26.45	2.53	10.6%
336	700	35000	40.52	44.81	4.29	10.6%
337	1000	55000	57.14	63.23	6.09	10.7%
338	LS-2, Mercury Vapor, Rate A, Reactor Ballast					
339	175	7000	9.99	11.03	1.04	10.4%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT C - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING TOTAL RATES**

LINE NO.	DESCRIPTION		1/1/2020 PRESENT TOTAL RATE (\$/Lamp) (C)	PROPOSED 2021 TOTAL RATE (\$/Lamp) (D)	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)				
340	LS-2, Mercury Vapor, Rate A, Series Service					
341	175	7000	12.50	15.51	3.01	24.1%
342	250	10000	15.10	18.74	3.64	24.1%
343	400	20000	26.80	33.30	6.50	24.3%
344	700	35000	47.09	58.45	11.36	24.1%
345	LS-2, Mercury Vapor, Rate B, Regulator Ballast					
346	175	7000	12.38	13.82	1.44	11.6%
347	250	10000	16.62	18.50	1.88	11.3%
348	400	20000	25.41	28.21	2.80	11.0%
349	LS-2, Mercury Vapor, Rate B, Series Service					
350	175	7000	13.99	17.27	3.28	23.4%
351	LS-2, HPSV, Rate A, Energy, Regulator Ballast					
352	50	4000	3.00	3.32	0.32	10.7%
353	70	5800	5.23	5.78	0.55	10.5%
354	100	9500	7.32	8.09	0.77	10.5%
355	150	16000	10.01	11.06	1.05	10.5%
356	200	22000	12.73	14.08	1.35	10.6%
357	250	30000	16.28	18.00	1.72	10.6%
358	310	37000	19.89	22.01	2.12	10.7%
359	400	50000	24.69	27.33	2.64	10.7%
360	1000	140000	57.14	63.23	6.09	10.7%
361	LS-2, HPSV, Rate A, Energy, Reactor Ballast					
362	50	4000	2.56	2.84	0.28	10.9%
363	70	5800	4.32	4.78	0.46	10.6%
364	100	9500	6.10	6.75	0.65	10.7%
365	150	16000	8.83	9.78	0.95	10.8%
366	LS-2, HPSV, Rate A, Series Service					
367	50	4,000	3.83	4.76	0.93	24.3%
368	70	5800	6.46	8.04	1.58	24.5%
369	100	9500	7.29	9.07	1.78	24.4%
370	150	16000	10.46	12.99	2.53	24.2%
371	200	22000	14.06	17.45	3.39	24.1%
372	250	30000	18.92	23.47	4.55	24.0%
373	LS-2, HPSV, Rate B, Regulator Ballast					
374	50	4000	4.48	5.08	0.60	13.4%
375	70	5800	6.72	7.54	0.82	12.2%
376	100	9500	8.81	9.85	1.04	11.8%
377	150	16000	11.50	12.82	1.32	11.5%
378	200	22000	14.22	15.84	1.62	11.4%
379	250	30000	17.77	19.76	1.99	11.2%
380	310	37000	21.37	23.77	2.40	11.2%
381	400	50000	26.18	29.09	2.91	11.1%
382	1000	140000	58.63	64.99	6.36	10.8%
383	LS-2, HPSV, Rate B, Reactor Ballast					
384	50	4000	4.04	4.60	0.56	13.9%
385	70	5800	5.81	6.54	0.73	12.6%
386	100	9500	7.59	8.51	0.92	12.1%
387	150	16000	10.32	11.54	1.22	11.8%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT C - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING TOTAL RATES**

LINE NO.	DESCRIPTION		1/1/2020 PRESENT TOTAL RATE (\$/Lamp) (C)	PROPOSED 2021 TOTAL RATE (\$/Lamp) (D)	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)				
388	LS-2, HPSV, Rate B, Series Service					
389	50	4,000	5.31	6.52	1.21	22.8%
390	70	5800	7.95	9.80	1.85	23.3%
391	100	9500	8.78	10.83	2.05	23.3%
392	150	16000	11.94	14.75	2.81	23.5%
393	200	22000	15.55	19.21	3.66	23.5%
394	250	30000	20.41	25.23	4.82	23.6%
395	LS-2, LPSV, Rate A					
396	35	4800	3.46	3.84	0.38	11.0%
397	55	8000	4.61	5.09	0.48	10.4%
398	90	13500	7.48	8.29	0.81	10.8%
399	135	22500	10.64	11.78	1.14	10.7%
400	180	33000	12.23	13.52	1.29	10.5%
401	LS-2, LPSV, Rate A, Series Service					
402	35	4800	2.98	3.71	0.73	24.5%
403	55	8,000	4.34	5.40	1.06	24.4%
404	90	13,500	7.82	9.73	1.91	24.4%
405	135	22,500	11.13	13.84	2.71	24.3%
406	180	33,000	13.19	16.39	3.20	24.3%
407	LS-2, Incandescent Lamps, Rate A, Energy Only					
408		1000	3.76	4.17	0.41	10.9%
409		2,500	8.38	9.29	0.91	10.9%
410		4000	15.29	16.92	1.63	10.7%
411		6000	21.06	23.29	2.23	10.6%
412		10000	31.54	34.91	3.37	10.7%
413	LS-2, Incandescent Lamps, Rate B					
414		6000	22.55	25.05	2.50	11.1%
415	LS-2, Metal Halide, Rate A					
416	50	2100	3.57	3.94	0.37	10.4%
417	100	8500	6.86	7.59	0.73	10.6%
418	175	12000	10.76	11.89	1.13	10.5%
419	250	18000	14.95	16.54	1.59	10.6%
420	400	32000	23.03	25.49	2.46	10.7%
421	LS-2, Metal Halide, Rate B					
422	50	2100	5.05	5.70	0.65	12.9%
423	100	8500	8.35	9.35	1.00	12.0%
424	175	12000	12.24	13.65	1.41	11.5%
425	250	18000	16.44	18.30	1.86	11.3%
426	400	32000	24.52	27.25	2.73	11.1%
427	LS-2, Induction, Rate A, Five-Lamp					
428	55	3500	14.23	15.75	1.52	10.7%
429	87	6000	22.58	24.99	2.41	10.7%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT C - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING TOTAL RATES**

LINE NO.	DESCRIPTION		1/1/2020 PRESENT TOTAL RATE (\$/Lamp) (C)	PROPOSED 2021 TOTAL RATE (\$/Lamp) (D)	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)				
430	LS-2, Induction, Rate A, Single-Lamp					
431	40		2.09	2.31	0.22	10.5%
432	50		2.56	2.84	0.28	10.9%
433	55		2.85	3.15	0.30	10.5%
434	70		3.61	4.00	0.39	10.8%
435	80		4.18	4.61	0.43	10.3%
436	85		4.45	4.92	0.47	10.6%
437	100		5.21	5.75	0.54	10.4%
438	150		7.77	8.60	0.83	10.7%
439	165		8.53	9.44	0.91	10.7%
440	200		10.34	11.45	1.11	10.7%
441	250		12.99	14.37	1.38	10.6%
442	300		15.56	17.21	1.65	10.6%
443	400		20.79	22.98	2.19	10.5%
444	LS-2, LED, Rate A, Energy, 1-Lamp		0.00	0.00		
445	2.5		0.14	0.16	0.02	14.3%
446	7.5		0.42	0.46	0.04	9.5%
447	12.5		0.61	0.69	0.08	13.1%
448	17.5		0.89	1.00	0.11	12.4%
449	22.5		1.19	1.31	0.12	10.1%
450	27.5		1.47	1.62	0.15	10.2%
451	32.5		1.67	1.85	0.18	10.8%
452	37.5		1.95	2.15	0.20	10.3%
453	42.5		2.23	2.46	0.23	10.3%
454	47.5		2.42	2.67	0.25	10.3%
455	52.5		2.70	2.99	0.29	10.7%
456	57.5		2.99	3.31	0.32	10.7%
457	62.5		3.26	3.60	0.34	10.4%
458	67.5		3.47	3.85	0.38	11.0%
459	72.5		3.75	4.16	0.41	10.9%
460	77.5		4.03	4.45	0.42	10.4%
461	82.5		4.31	4.77	0.46	10.7%
462	87.5		4.50	4.99	0.49	10.9%
463	92.5		4.79	5.30	0.51	10.6%
464	97.5		5.06	5.61	0.55	10.9%
465	102.5		5.35	5.92	0.57	10.7%
466	107.5		5.54	6.14	0.60	10.8%
467	112.5		5.82	6.45	0.63	10.8%
468	117.5		6.11	6.76	0.65	10.6%
469	122.5		6.39	7.08	0.69	10.8%
470	127.5		6.58	7.29	0.71	10.8%
471	132.5		6.87	7.60	0.73	10.6%
472	137.5		7.16	7.90	0.74	10.3%
473	142.5		7.35	8.14	0.79	10.7%
474	147.5		7.62	8.44	0.82	10.8%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT C - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING TOTAL RATES**

LINE NO.	DESCRIPTION		1/1/2020 PRESENT TOTAL RATE (\$/Lamp) (C)	PROPOSED 2021 TOTAL RATE (\$/Lamp) (D)	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)				
475	152.5		7.91	8.75	0.84	10.6%
476	157.5		8.20	9.08	0.88	10.7%
477	162.5		8.39	9.30	0.91	10.8%
478	167.5		8.67	9.60	0.93	10.7%
479	172.5		8.96	9.91	0.95	10.6%
480	177.5		9.23	10.21	0.98	10.6%
481	182.5		9.42	10.44	1.02	10.8%
482	187.5		9.72	10.75	1.03	10.6%
483	192.5		10.00	11.05	1.05	10.5%
484	197.5		10.29	11.38	1.09	10.6%
485	202.5		10.48	11.60	1.12	10.7%
486	207.5		10.77	11.91	1.14	10.6%
487	212.5		11.04	12.22	1.18	10.7%
488	217.5		11.23	12.45	1.22	10.9%
489	222.5		11.52	12.75	1.23	10.7%
490	227.5		11.79	13.06	1.27	10.8%
491	232.5		12.09	13.36	1.27	10.5%
492	237.5		12.28	13.59	1.31	10.7%
493	242.5		12.57	13.91	1.34	10.7%
494	247.5		12.85	14.21	1.36	10.6%
495	252.5		13.13	14.53	1.40	10.7%
496	257.5		13.34	14.75	1.41	10.6%
497	262.5		13.61	15.06	1.45	10.7%
498	267.5		13.90	15.38	1.48	10.6%
499	272.5		14.18	15.68	1.50	10.6%
500	277.5		14.37	15.91	1.54	10.7%
501	282.5		14.65	16.20	1.55	10.6%
502	287.5		14.94	16.53	1.59	10.6%
503	292.5		15.24	16.85	1.61	10.6%
504	297.5		15.42	17.05	1.63	10.6%
505	302.5		15.71	17.37	1.66	10.6%
506	307.5		15.99	17.68	1.69	10.6%
507	312.5		16.17	17.90	1.73	10.7%
508	317.5		16.46	18.21	1.75	10.6%
509	322.5		16.74	18.51	1.77	10.6%
510	327.5		17.03	18.84	1.81	10.6%
511	332.5		17.22	19.06	1.84	10.7%
512	337.5		17.50	19.36	1.86	10.6%
513	342.5		17.79	19.68	1.89	10.6%
514	347.5		18.07	19.98	1.91	10.6%
515	352.5		18.27	20.20	1.93	10.6%
516	357.5		18.55	20.52	1.97	10.6%
517	362.5		18.84	20.84	2.00	10.6%
518	367.5		19.12	21.14	2.02	10.6%
519	372.5		19.32	21.38	2.06	10.7%
520	377.5		19.61	21.68	2.07	10.6%
521	382.5		19.88	21.99	2.11	10.6%
522	387.5		20.08	22.22	2.14	10.7%
523	392.5		20.36	22.52	2.16	10.6%
524	397.5		20.65	22.83	2.18	10.6%
525						

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT C - REBUTTAL
COMPARISON OF PRESENT AND PROPOSED NON-SCHOOL LIGHTING TOTAL RATES**

LINE NO.	DESCRIPTION		1/1/2020 PRESENT TOTAL RATE (\$/Lamp) (C)	PROPOSED 2021 TOTAL RATE (\$/Lamp) (D)	CHANGE (E)	% CHANGE (F)
	WATTS (A)	LUMENS (B)				
526	LS-2, Non-standard Lamp					
527	Energy Charge (\$/kWh/lamp/month)		0.15005	0.14280	(0.01)	-4.8%
528						
529	LS-3 (CLOSED)					
530	Energy Charge (\$/kWh)		0.15887	0.15571	(0.00)	-2.0%
531	Minimum Charge (\$/month)		7.58	7.58	0.00	0.0%
532						
533	OL-1, HPSV, Rate A, Street Light Luminaire — Reactor Ballast					
534	100	9500	16.15	13.75	(2.40)	-14.9%
535	150	16000	18.86	16.76	(2.10)	-11.1%
536	OL-1, HPSV, Rate A, Street Light Luminaire — Regulator Ballast					
537	250	30000	28.17	26.04	(2.13)	-7.6%
538	400	50000	36.21	35.20	(1.01)	-2.8%
539	1000	140000	68.99	72.22	3.23	4.7%
540	OL-1, HPSV, Rate B, Directional Luminaire					
541	250	30000	29.33	26.74	(2.59)	-8.8%
542	400	50000	38.00	36.14	(1.86)	-4.9%
543	1000	140000	73.28	73.56	0.28	0.4%
544	OL-1, LPSV, Rate A, Street Light Luminaire					
545	55	8000	19.63	14.88	(4.75)	-24.2%
546	90	13000	23.79	18.79	(5.00)	-21.0%
547	135	22500	27.55	22.99	(4.56)	-16.6%
548	180	33000	31.67	25.84	(5.83)	-18.4%
549	OL-1 Pole in Non-Standard Position					
550	30-foot		13.91	6.20	(7.71)	-55.4%
551	35-foot		14.54	6.24	(8.30)	-57.1%
552	OL-2					
553	Energy Charge (\$/kwh)		0.23300	0.22000	(0.01)	-5.6%
554	Basic Service Fee (\$/month)		11.47	11.47	0.00	0.0%
555						
556	DWL, Facilities Charges					
557	\$ of Utility Investment		0.01150	0.00790	(0.00)	-31.3%
558	DWL, Energy and Lamp Maintenance Charge					
559	50 Watt HPSV		4.50	5.11	0.61	13.6%
560	DWL, Minimum Charge		59.58	59.94	0.36	0.6%

**ATTACHMENTS PRESENTING RATES FOR
PROPOSED LS-1 LED RATES**

ATTACHMENT D

**Comparison of Present and Illustrative Proposed LS-1 Non-LED Distribution Rates to
Illustrative Proposed LS-1 LED Distribution Rates**

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT D - SCHEDULE LS-1 LIGHT EMITTING DIODE ("LED") DISTRIBUTION RATES - REBUTTAL
COMPARISON OF PRESENT AND ILLUSTRATIVE PROPOSED NON-LED LS-1 DISTRIBUTION RATES TO ILLUSTRATIVE PROPOSED LED LS-1 DISTRIBUTION RATES**

LINE NO.	NON-LED DESCRIPTION		1/1/2020 PRESENT DISTRIBUTION NON-LED LS-1 RATE (\$/LAMP)	PROPOSED 2021 DISTRIBUTION NON-LED LS-1 RATE (\$/LAMP)	PROPOSED 2021 DISTRIBUTION LED LS-1 RATE (\$/LAMP)	PROPOSED LED VS. PRESENT NON-LED DISTRIBUTION RATE CHANGE		PROPOSED LED VS. PROPOSED NON-LED DISTRIBUTION RATE CHANGE	
	WATTS (A)	LUMENS (B)	(C)	(D)	(E)	(\$/LAMP CHANGE) (F)	(% CHANGE) (G)	(\$/LAMP CHANGE) (H)	(% CHANGE) (I)
1	LS-1, Mercury Vapor, Class A, Reactor Ballast								
2	175	7000	11.74	12.73	11.09	(0.65)	-5.5%	(1.64)	-13%
3	LS-1, Mercury Vapor, Class A, Regulator Ballast								
4	175	7000	12.10	13.22	11.09	(1.01)	-8.3%	(2.13)	-16%
5	400	20000	19.97	22.64	16.35	(3.62)	-18.1%	(6.29)	-28%
6	LS-1, HPSV, Class A, Reactor Ballast								
7	70	5800	9.52	9.02	9.46	(0.06)	-0.6%	0.44	5%
8	100	9500	10.39	10.09	9.83	(0.56)	-5.4%	(0.26)	-3%
9	150	16000	11.45	11.55	11.01	(0.44)	-3.8%	(0.54)	-5%
10	LS-1, HPSV, Class A, Regulator Ballast								
11	200	22000	13.74	14.16	12.19	(1.55)	-11.3%	(1.97)	-14%
12	250	30000	15.71	16.48	12.75	(2.96)	-18.8%	(3.73)	-23%
13	400	50000	18.67	20.78	15.38	(3.29)	-17.6%	(5.40)	-26%
14	LS-1, HPSV, Class B, 1-Lamp, Reactor Ballast								
15	70	5800	9.66	9.38	9.82	0.16	1.7%	0.44	5%
16	100	9500	10.59	10.51	10.25	(0.34)	-3.2%	(0.26)	-2%
17	150	16000	11.51	11.81	11.27	(0.24)	-2.1%	(0.54)	-5%
18	LS-1, HPSV, Class B, 1-Lamp, Regulator Ballast								
19	200	22000	13.78	14.32	12.36	(1.42)	-10.3%	(1.96)	-14%
20	250	30000	15.76	16.66	12.94	(2.82)	-17.9%	(3.72)	-22%
21	400	50000	18.61	20.89	15.48	(3.13)	-16.8%	(5.41)	-26%
22	LS-1, HPSV, Class B, 2-Lamp, Reactor Ballast								
23	70	5800	8.51	8.21	5.50	(3.01)	-35.4%	(2.71)	-33%
24	100	9500	9.41	9.29	5.86	(3.55)	-37.7%	(3.43)	-37%
25	150	16000	10.44	10.75	6.72	(3.72)	-35.6%	(4.03)	-37%
26	LS-1, HPSV, Class B, 2-Lamp, Regulator Ballast								
27	200	22000	12.73	13.35	7.98	(4.75)	-37.3%	(5.37)	-40%
28	250	30000	14.79	15.76	8.58	(6.21)	-42.0%	(7.18)	-46%
29	400	50000	17.66	19.97	10.41	(7.25)	-41.1%	(9.56)	-48%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT D - SCHEDULE LS-1 LIGHT EMITTING DIODE ("LED") DISTRIBUTION RATES - REBUTTAL
COMPARISON OF PRESENT AND ILLUSTRATIVE PROPOSED NON-LED LS-1 DISTRIBUTION RATES TO ILLUSTRATIVE PROPOSED LED LS-1 DISTRIBUTION RATES**

LINE NO.	NON-LED DESCRIPTION		1/1/2020 PRESENT DISTRIBUTION NON-LED LS-1 RATE (\$/LAMP)	PROPOSED 2021 DISTRIBUTION NON-LED LS-1 RATE (\$/LAMP)	PROPOSED 2021 DISTRIBUTION LED LS-1 RATE (\$/LAMP)	PROPOSED LED VS. PRESENT NON-LED DISTRIBUTION RATE CHANGE		PROPOSED LED VS. PROPOSED NON-LED DISTRIBUTION RATE CHANGE	
	WATTS (A)	LUMENS (B)	(C)	(D)	(E)	(\$/LAMP CHANGE) (F)	(% CHANGE) (G)	(\$/LAMP CHANGE) (H)	(% CHANGE) (I)
30	LS-1, HPSV, Class C, 1-Lamp, Reactor Ballast								
31	70	5800	14.35	13.17	13.62	(0.73)	-5.1%	0.45	3%
32	100	9500	15.10	14.19	13.93	(1.17)	-7.7%	(0.26)	-2%
33	150	16000	16.05	15.51	14.96	(1.09)	-6.8%	(0.55)	-4%
34	LS-1, HPSV, Class C, 1-Lamp, Regulator Ballast								
35	200	22000	19.33	18.90	16.94	(2.39)	-12.4%	(1.96)	-10%
36	250	30000	20.70	20.78	17.05	(3.65)	-17.6%	(3.73)	-18%
37	400	50000	25.66	26.60	21.20	(4.46)	-17.4%	(5.40)	-20%
38	LS-1, HPSV, Class C, 2-Lamp, Reactor Ballast								
39	70	5800	9.38	9.09	6.49	(2.89)	-30.8%	(2.60)	-29%
40	100	9500	10.07	10.35	7.04	(3.03)	-30.1%	(3.31)	-32%
41	150	16000	11.42	11.61	7.72	(3.70)	-32.4%	(3.89)	-34%
42	LS-1, HPSV, Class C, 2-Lamp, Regulator Ballast								
43	200	22000	13.10	13.61	8.38	(4.72)	-36.0%	(5.23)	-38%
44	250	30000	15.74	16.59	9.55	(6.19)	-39.3%	(7.04)	-42%
45	400	50000	18.10	20.32	10.95	(7.15)	-39.5%	(9.37)	-46%
46	LS-1, LPSV, Class A								
47	55	8000	13.62	12.01	9.85	(3.77)	-27.7%	(2.16)	-18%
48	90	13500	15.75	14.27	10.79	(4.96)	-31.5%	(3.48)	-24%
49	135	22500	17.43	16.64	12.13	(5.30)	-30.4%	(4.51)	-27%
50	180	33000	19.95	18.51	13.00	(6.95)	-34.8%	(5.51)	-30%
51	LS-1, LPSV, Class B, 1-Lamp								
52	55	8000	13.80	12.32	10.16	(3.64)	-26.4%	(2.16)	-18%
53	90	13500	15.92	14.58	11.10	(4.82)	-30.3%	(3.48)	-24%
54	135	22500	17.56	16.80	12.46	(5.10)	-29.0%	(4.34)	-26%
55	180	33000	20.08	18.68	13.33	(6.75)	-33.6%	(5.35)	-29%
56	LS-1, LPSV, Class B, 2-Lamp								
57	55	8000	13.15	11.69	8.38	(4.77)	-36.3%	(3.31)	-28%
58	90	13500	15.28	13.95	9.76	(5.52)	-36.1%	(4.19)	-30%
59	135	22500	17.16	16.52	11.23	(5.93)	-34.6%	(5.29)	-32%
60	180	33000	19.67	18.39	13.34	(6.33)	-32.2%	(5.05)	-27%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT D - SCHEDULE LS-1 LIGHT EMITTING DIODE ("LED") DISTRIBUTION RATES - REBUTTAL
COMPARISON OF PRESENT AND ILLUSTRATIVE PROPOSED NON-LED LS-1 DISTRIBUTION RATES TO ILLUSTRATIVE PROPOSED LED LS-1 DISTRIBUTION RATES**

LINE NO.	NON-LED DESCRIPTION		1/1/2020 PRESENT DISTRIBUTION NON-LED LS-1 RATE (\$/LAMP)	PROPOSED 2021 DISTRIBUTION NON-LED LS-1 RATE (\$/LAMP)	PROPOSED 2021 DISTRIBUTION LED LS-1 RATE (\$/LAMP)	PROPOSED LED VS. PRESENT NON-LED DISTRIBUTION RATE CHANGE		PROPOSED LED VS. PROPOSED NON-LED DISTRIBUTION RATE CHANGE	
	WATTS (A)	LUMENS (B)	(C)	(D)	(E)	(\$/LAMP CHANGE) (F)	(% CHANGE) (G)	(\$/LAMP CHANGE) (H)	(% CHANGE) (I)
61	LS-1, LPSV, Class C, 1-Lamp								
62		55 8000	16.88	15.19	13.03	(3.85)	-22.8%	(2.16)	-14%
63		90 13500	18.33	17.02	13.54	(4.79)	-26.1%	(3.48)	-20%
64		135 22500	21.27	19.96	15.62	(5.65)	-26.6%	(4.34)	-22%
65		180 33000	22.35	21.15	15.80	(6.55)	-29.3%	(5.35)	-25%
66	LS-1, LPSV, Class C, 2-Lamp								
67		55 8000	13.26	11.73	8.38	(4.88)	-36.8%	(3.35)	-29%
68		90 13500	15.41	14.01	10.15	(5.26)	-34.1%	(3.86)	-28%
69		135 22500	17.49	16.80	11.17	(6.32)	-36.1%	(5.63)	-34%
70		180 33000	19.74	18.41	13.30	(6.44)	-32.6%	(5.11)	-28%
71	LS-1, Metal Halide, Class A								
72		100 8500	8.53	9.30	9.26	0.73	8.6%	(0.04)	0%
73		175 12000	10.03	11.35	10.54	0.51	5.1%	(0.81)	-7%
74		250 18000	11.73	13.65	11.93	0.20	1.7%	(1.72)	-13%
75		400 32000	15.41	18.43	13.40	(2.01)	-13.0%	(5.03)	-27%
76	LS-1, Metal Halide, Class B								
77		100 8500	8.98	9.96	9.92	0.94	10.5%	(0.04)	0%
78		175 12000	10.48	12.01	11.20	0.72	6.9%	(0.81)	-7%
79		250 18000	12.19	14.32	12.59	0.40	3.3%	(1.73)	-12%
80		400 32000	15.86	19.09	14.06	(1.80)	-11.3%	(5.03)	-26%
81	LS-1, Metal Halide, Class C								
82		100 8500	20.76	20.16	20.12	(0.64)	-3.1%	(0.04)	0%
83		175 12000	22.26	22.21	21.40	(0.86)	-3.9%	(0.81)	-4%
84		250 18000	23.97	24.52	22.79	(1.18)	-4.9%	(1.73)	-7%
85		400 32000	27.64	29.29	24.26	(3.38)	-12.2%	(5.03)	-17%

ATTACHMENT E

Comparison of Present and Illustrative Proposed LS-1 Non-LED Utility Distribution Company (“UDC”) Rates to Illustrative Proposed LS-1 LED UDC Rates

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT E - SCHEDULE LS-1 LIGHT EMITTING DIODE ("LED") UTILITY DISTRIBUTION COMPANY ("UDC") RATES - REBUTTAL
COMPARISON OF PRESENT AND ILLUSTRATIVE PROPOSED NON-LED LS-1 UDC RATES TO ILLUSTRATIVE PROPOSED LED LS-1 UDC RATES**

LINE NO.	NON-LED DESCRIPTION		1/1/2020 PRESENT UDC NON-LED LS-1 RATE (\$/LAMP)	PROPOSED 2021 UDC NON-LED LS-1 RATE (\$/LAMP)	PROPOSED 2021 UDC LED LS-1 RATE (\$/LAMP)	PROPOSED LED VS. PRESENT NON-LED UDC RATE CHANGE		PROPOSED LED VS. PROPOSED NON-LED UDC RATE CHANGE		
	WATTS (A)	LUMENS (B)	(C)	(D)	(E)	(\$/LAMP CHANGE) (F)	(% CHANGE) (G)	(\$/LAMP CHANGE) (H)	(% CHANGE) (I)	
1	LS-1, Mercury Vapor, Class A, Reactor Ballast									
2		175	7000	13.17	14.06	11.60	(1.57)	-11.9%	(2.46)	-17.5%
3	LS-1, Mercury Vapor, Class A, Regulator Ballast									
4		175	7000	13.66	14.68	11.60	1.02	7.5%	(3.08)	-21.0%
5		400	20000	23.43	25.87	17.55	2.44	10.4%	(8.32)	-32.2%
6	LS-1, HPSV, Class A, Reactor Ballast									
7		70	5800	10.14	9.61	9.69	(0.53)	-5.2%	0.08	0.8%
8		100	9500	11.27	10.91	10.11	(0.36)	-3.2%	(0.80)	-7.3%
9		150	16000	12.71	12.73	11.52	0.02	0.2%	(1.21)	-9.5%
10	LS-1, HPSV, Class A, Regulator Ballast									
11		200	22000	15.57	15.86	12.87	0.29	1.9%	(2.99)	-18.9%
12		250	30000	18.06	18.67	13.43	0.61	3.4%	(5.24)	-28.1%
13		400	50000	22.23	24.11	16.58	1.88	8.5%	(7.53)	-31.2%
14	LS-1, HPSV, Class B, 1-Lamp, Reactor Ballast									
15		70	5800	10.28	9.97	10.05	(0.31)	-3.0%	0.08	0.8%
16		100	9500	11.47	11.33	10.53	(0.14)	-1.2%	(0.80)	-7.1%
17		150	16000	12.77	12.99	11.78	0.22	1.7%	(1.21)	-9.3%
18	LS-1, HPSV, Class B, 1-Lamp, Regulator Ballast									
19		200	22000	15.61	16.02	13.04	0.41	2.6%	(2.98)	-18.6%
20		250	30000	18.11	18.85	13.62	0.74	4.1%	(5.23)	-27.7%
21		400	50000	22.17	24.22	16.68	2.05	9.2%	(7.54)	-31.1%
22	LS-1, HPSV, Class B, 2-Lamp, Reactor Ballast									
23		70	5800	9.13	8.80	5.73	(0.33)	-3.6%	(3.07)	-34.9%
24		100	9500	10.29	10.11	6.14	(0.18)	-1.7%	(3.97)	-39.3%
25		150	16000	11.70	11.93	7.23	0.23	2.0%	(4.70)	-39.4%
26	LS-1, HPSV, Class B, 2-Lamp, Regulator Ballast									
27		200	22000	14.56	15.05	8.66	0.49	3.4%	(6.39)	-42.5%
28		250	30000	17.14	17.95	9.26	0.81	4.7%	(8.69)	-48.4%
29		400	50000	21.22	23.30	11.61	2.08	9.8%	(11.69)	-50.2%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT E - SCHEDULE LS-1 LIGHT EMITTING DIODE ("LED") UTILITY DISTRIBUTION COMPANY ("UDC") RATES - REBUTTAL
COMPARISON OF PRESENT AND ILLUSTRATIVE PROPOSED NON-LED LS-1 UDC RATES TO ILLUSTRATIVE PROPOSED LED LS-1 UDC RATES**

LINE NO.	NON-LED DESCRIPTION		1/1/2020 PRESENT UDC NON-LED LS-1 RATE (\$/LAMP)	PROPOSED 2021 UDC NON-LED LS-1 RATE (\$/LAMP)	PROPOSED 2021 UDC LED LS-1 RATE (\$/LAMP)	PROPOSED LED VS. PRESENT NON-LED UDC RATE CHANGE		PROPOSED LED VS. PROPOSED NON-LED UDC RATE CHANGE	
	WATTS (A)	LUMENS (B)	(C)	(D)	(E)	(\$/LAMP CHANGE) (F)	(% CHANGE) (G)	(\$/LAMP CHANGE) (H)	(% CHANGE) (I)
30	LS-1, HPSV, Class C, 1-Lamp, Reactor Ballast								
31	70	5800	14.97	13.76	13.85	(1.21)	-8.1%	0.09	0.7%
32	100	9500	15.98	15.01	14.21	(0.97)	-6.1%	(0.80)	-5.3%
33	150	16000	17.31	16.69	15.47	(0.62)	-3.6%	(1.22)	-7.3%
34	LS-1, HPSV, Class C, 1-Lamp, Regulator Ballast								
35	200	22000	21.16	20.60	17.62	(0.56)	-2.6%	(2.98)	-14.5%
36	250	30000	23.05	22.97	17.73	(0.08)	-0.3%	(5.24)	-22.8%
37	400	50000	29.22	29.93	22.40	0.71	2.4%	(7.53)	-25.2%
38	LS-1, HPSV, Class C, 2-Lamp, Reactor Ballast								
39	70	5800	10.00	9.68	6.72	(0.32)	-3.2%	(2.96)	-30.6%
40	100	9500	10.95	11.17	7.32	0.22	2.0%	(3.85)	-34.5%
41	150	16000	12.68	12.79	8.23	0.11	0.9%	(4.56)	-35.7%
42	LS-1, HPSV, Class C, 2-Lamp, Regulator Ballast								
43	200	22000	14.93	15.31	9.06	0.38	2.5%	(6.25)	-40.8%
44	250	30000	18.09	18.78	10.23	0.69	3.8%	(8.55)	-45.5%
45	400	50000	21.66	23.65	12.15	1.99	9.2%	(11.50)	-48.6%
46	LS-1, LPSV, Class A								
47		55 8000	14.29	12.63	9.95	(1.66)	-11.6%	(2.68)	-21.2%
48		90 13500	16.81	15.27	11.07	(1.54)	-9.2%	(4.20)	-27.5%
49		135 22500	18.95	18.06	12.54	(0.89)	-4.7%	(5.52)	-30.6%
50		180 33000	21.71	20.15	13.68	(1.56)	-7.2%	(6.47)	-32.1%
51	LS-1, LPSV, Class B, 1-Lamp								
52		55 8000	14.47	12.94	10.26	(1.53)	-10.6%	(2.68)	-20.7%
53		90 13500	16.98	15.58	11.38	(1.40)	-8.2%	(4.20)	-27.0%
54		135 22500	19.08	18.22	12.87	(0.86)	-4.5%	(5.35)	-29.4%
55		180 33000	21.84	20.32	14.01	(1.52)	-7.0%	(6.31)	-31.1%
56	LS-1, LPSV, Class B, 2-Lamp								
57		55 8000	13.82	12.31	8.48	(1.51)	-10.9%	(3.83)	-31.1%
58		90 13500	16.34	14.95	10.04	(1.39)	-8.5%	(4.91)	-32.8%
59		135 22500	18.68	17.94	11.64	(0.74)	-4.0%	(6.30)	-35.1%
60		180 33000	21.43	20.03	14.02	(1.40)	-6.5%	(6.01)	-30.0%

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT E - SCHEDULE LS-1 LIGHT EMITTING DIODE ("LED") UTILITY DISTRIBUTION COMPANY ("UDC") RATES - REBUTTAL
COMPARISON OF PRESENT AND ILLUSTRATIVE PROPOSED NON-LED LS-1 UDC RATES TO ILLUSTRATIVE PROPOSED LED LS-1 UDC RATES**

LINE NO.	NON-LED DESCRIPTION		1/1/2020 PRESENT UDC NON-LED LS-1 RATE (\$/LAMP)	PROPOSED 2021 UDC NON-LED LS-1 RATE (\$/LAMP)	PROPOSED 2021 UDC LED LS-1 RATE (\$/LAMP)	PROPOSED LED VS. PRESENT NON-LED UDC RATE CHANGE		PROPOSED LED VS. PROPOSED NON-LED UDC RATE CHANGE	
	WATTS (A)	LUMENS (B)	(C)	(D)	(E)	(\$/LAMP CHANGE) (F)	(% CHANGE) (G)	(\$/LAMP CHANGE) (H)	(% CHANGE) (I)
61	LS-1, LPSV, Class C, 1-Lamp								
62		55 8000	17.55	15.81	13.13	(1.74)	-9.9%	(2.68)	-17.0%
63		90 13500	19.39	18.02	13.82	(1.37)	-7.1%	(4.20)	-23.3%
64		135 22500	22.79	21.38	16.03	(1.41)	-6.2%	(5.35)	-25.0%
65		180 33000	24.11	22.79	16.48	(1.32)	-5.5%	(6.31)	-27.7%
66	LS-1, LPSV, Class C, 2-Lamp								
67		55 8000	13.93	12.35	8.48	(1.58)	-11.3%	(3.87)	-31.3%
68		90 13500	16.47	15.01	10.43	(1.46)	-8.9%	(4.58)	-30.5%
69		135 22500	19.01	18.22	11.58	(0.79)	-4.2%	(6.64)	-36.4%
70		180 33000	21.50	20.05	13.98	(1.45)	-6.7%	(6.07)	-30.3%
71	LS-1, Metal Halide, Class A								
72		100 8500	9.51	10.22	9.39	0.71	7.5%	(0.83)	-8.1%
73		175 12000	11.58	12.79	10.67	1.21	10.4%	(2.12)	-16.6%
74		250 18000	13.89	15.67	12.09	1.78	12.8%	(3.58)	-22.8%
75		400 32000	18.73	21.53	13.56	2.80	14.9%	(7.97)	-37.0%
76	LS-1, Metal Halide, Class B								
77		100 8500	9.96	10.88	10.05	0.92	9.2%	(0.83)	-7.6%
78		175 12000	12.03	13.45	11.33	1.42	11.8%	(2.12)	-15.8%
79		250 18000	14.35	16.34	12.75	1.99	13.9%	(3.59)	-22.0%
80		400 32000	19.18	22.19	14.22	3.01	15.7%	(7.97)	-35.9%
81	LS-1, Metal Halide, Class C								
82		100 8500	21.74	21.08	20.25	(0.66)	-3.0%	(0.83)	-3.9%
83		175 12000	23.81	23.65	21.53	(0.16)	-0.7%	(2.12)	-9.0%
84		250 18000	26.13	26.54	22.95	0.41	1.6%	(3.59)	-13.5%
85		400 32000	30.96	32.39	24.42	1.43	4.6%	(7.97)	-24.6%

ATTACHMENT F

**Comparison of Present and Illustrative Proposed LS-1 Non-LED Total Rates to
Illustrative Proposed LS-1 LED Total Rates**

**SAN DIEGO GAS AND ELECTRIC COMPANY ("SDG&E")
TEST YEAR ("TY") 2019 GENERAL RATE CASE ("GRC") PHASE 2, APPLICATION ("A.") 19-03-002**

**ATTACHMENT F - SCHEDULE LS-1 LIGHT EMITTING DIODE ("LED") UTILITY TOTAL RATES - REBUTTAL
COMPARISON OF PRESENT AND ILLUSTRATIVE PROPOSED NON-LED LS-1 TOTAL RATES TO ILLUSTRATIVE PROPOSED LED LS-1 TOTAL RATES**

LINE NO.	NON-LED DESCRIPTION		1/1/2020	PROPOSED	PROPOSED	PROPOSED LED VS. PRESENT NON-LED		PROPOSED LED VS. PROPOSED NON-LED		
			PRESENT	2021	2021	TOTAL RATE CHANGE		TOTAL RATE CHANGE		
			TOTAL	TOTAL	TOTAL	LED	NON-LED	LED	NON-LED	
	WATTS	LUMENS	LS-1 RATE	LS-1 RATE	LS-1 RATE	(\$/LAMP CHANGE)	(% CHANGE)	(\$/LAMP CHANGE)	(% CHANGE)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
1	LS-1, Mercury Vapor, Class A, Reactor Ballast									
2		175	7000	17.90	18.50	13.26	(4.64)	-25.9%	(5.24)	-28.3%
3	LS-1, Mercury Vapor, Class A, Regulator Ballast									
4		175	7000	18.81	19.52	13.26	(5.55)	-29.5%	(6.26)	-32.1%
5		400	20000	34.72	36.48	21.53	(13.19)	-38.0%	(14.95)	-41.0%
6	LS-1, HPSV, Class A, Reactor Ballast									
7		70	5800	12.19	11.53	10.42	(1.77)	-14.5%	(1.11)	-9.6%
8		100	9500	14.16	13.63	11.04	(3.12)	-22.0%	(2.59)	-19.0%
9		150	16000	16.87	16.64	13.18	(3.69)	-21.9%	(3.46)	-20.8%
10	LS-1, HPSV, Class A, Regulator Ballast									
11		200	22000	21.57	21.50	15.13	(6.44)	-29.9%	(6.37)	-29.6%
12		250	30000	25.75	25.90	15.69	(10.06)	-39.1%	(10.21)	-39.4%
13		400	50000	33.87	35.06	20.56	(13.31)	-39.3%	(14.50)	-41.4%
14	LS-1, HPSV, Class B, 1-Lamp, Reactor Ballast									
15		70	5800	12.33	11.89	10.78	(1.55)	-12.6%	(1.11)	-9.3%
16		100	9500	14.36	14.05	11.46	(2.90)	-20.2%	(2.59)	-18.4%
17		150	16000	16.93	16.90	13.44	(3.49)	-20.6%	(3.46)	-20.5%
18	LS-1, HPSV, Class B, 1-Lamp, Regulator Ballast									
19		200	22000	21.61	21.66	15.30	(6.31)	-29.2%	(6.36)	-29.4%
20		250	30000	25.80	26.08	15.88	(9.92)	-38.4%	(10.20)	-39.1%
21		400	50000	33.81	35.17	20.66	(13.15)	-38.9%	(14.51)	-41.3%
22	LS-1, HPSV, Class B, 2-Lamp, Reactor Ballast									
23		70	5800	11.18	10.72	6.46	(4.72)	-42.2%	(4.26)	-39.7%
24		100	9500	13.18	12.83	7.07	(6.11)	-46.4%	(5.76)	-44.9%
25		150	16000	15.86	15.84	8.89	(6.97)	-43.9%	(6.95)	-43.9%
26	LS-1, HPSV, Class B, 2-Lamp, Regulator Ballast									
27		200	22000	20.56	20.69	10.92	(9.64)	-46.9%	(9.77)	-47.2%
28		250	30000	24.83	25.18	11.52	(13.31)	-53.6%	(13.66)	-54.2%
29		400	50000	32.86	34.25	15.59	(17.27)	-52.6%	(18.66)	-54.5%

LINE NO.	NON-LED DESCRIPTION	WATTS (A)	LUMENS (B)	1/1/2020	PROPOSED	PROPOSED	PROPOSED LED VS. PRESENT NON-LED		PROPOSED LED VS. PROPOSED NON-LED	
				PRESENT	2021	2021	TOTAL RATE CHANGE		TOTAL RATE CHANGE	
				TOTAL NON-LED LS-1 RATE (\$/LAMP) (C)	TOTAL NON-LED LS-1 RATE (\$/LAMP) (D)	TOTAL LED LS-1 RATE (\$/LAMP) (E)	(\$/LAMP CHANGE) (F)	(% CHANGE) (G)	(\$/LAMP CHANGE) (H)	(% CHANGE) (I)
30	LS-1, HPSV, Class C, 1-Lamp, Reactor Ballast									
31		70	5800	17.02	15.68	14.58	(2.44)	-14.3%	(1.10)	-7.0%
32		100	9500	18.87	17.73	15.14	(3.73)	-19.8%	(2.59)	-14.6%
33		150	16000	21.47	20.60	17.13	(4.34)	-20.2%	(3.47)	-16.8%
34	LS-1, HPSV, Class C, 1-Lamp, Regulator Ballast									
35		200	22000	27.16	26.24	19.88	(7.28)	-26.8%	(6.36)	-24.2%
36		250	30000	30.74	30.20	19.99	(10.75)	-35.0%	(10.21)	-33.8%
37		400	50000	40.86	40.88	26.38	(14.48)	-35.4%	(14.50)	-35.5%
38	LS-1, HPSV, Class C, 2-Lamp, Reactor Ballast									
39		70	5800	12.05	11.60	7.45	(4.60)	-38.2%	(4.15)	-35.8%
40		100	9500	13.84	13.89	8.25	(5.59)	-40.4%	(5.64)	-40.6%
41		150	16000	16.84	16.70	9.89	(6.95)	-41.3%	(6.81)	-40.8%
42	LS-1, HPSV, Class C, 2-Lamp, Regulator Ballast									
43		200	22000	20.93	20.95	11.32	(9.61)	-45.9%	(9.63)	-46.0%
44		250	30000	25.78	26.01	12.49	(13.29)	-51.6%	(13.52)	-52.0%
45		400	50000	33.30	34.60	16.13	(17.17)	-51.6%	(18.47)	-53.4%
46	LS-1, LPSV, Class A									
47		55	8000	16.48	14.69	10.28	(6.20)	-37.6%	(4.41)	-30.0%
48		90	13500	20.34	18.59	12.00	(8.34)	-41.0%	(6.59)	-35.4%
49		135	22500	23.96	22.77	13.93	(10.03)	-41.9%	(8.84)	-38.8%
50		180	33000	27.49	25.59	15.94	(11.55)	-42.0%	(9.65)	-37.7%
51	LS-1, LPSV, Class B, 1-Lamp									
52		55	8000	16.66	15.00	10.59	(6.07)	-36.4%	(4.41)	-29.4%
53		90	13500	20.51	18.90	12.31	(8.20)	-40.0%	(6.59)	-34.9%
54		135	22500	24.09	22.93	14.26	(9.83)	-40.8%	(8.67)	-37.8%
55		180	33000	27.62	25.76	16.27	(11.35)	-41.1%	(9.49)	-36.8%
56	LS-1, LPSV, Class B, 2-Lamp									
57		55	8000	16.01	14.37	8.81	(7.20)	-45.0%	(5.56)	-38.7%
58		90	13500	19.87	18.27	10.97	(8.90)	-44.8%	(7.30)	-40.0%
59		135	22500	23.69	22.65	13.03	(10.66)	-45.0%	(9.62)	-42.5%
60		180	33000	27.21	25.47	16.28	(10.93)	-40.2%	(9.19)	-36.1%

LINE NO.	NON-LED DESCRIPTION	WATTS (A)	LUMENS (B)	1/1/2020	PROPOSED	PROPOSED	PROPOSED LED VS. PRESENT NON-LED		PROPOSED LED VS. PROPOSED NON-LED	
				PRESENT	2021	2021	TOTAL RATE CHANGE		TOTAL RATE CHANGE	
				TOTAL NON-LED LS-1 RATE (\$/LAMP) (C)	TOTAL NON-LED LS-1 RATE (\$/LAMP) (D)	TOTAL LED LS-1 RATE (\$/LAMP) (E)	(\$/LAMP CHANGE) (F)	(% CHANGE) (G)	(\$/LAMP CHANGE) (H)	(% CHANGE) (I)
61	LS-1, LPSV, Class C, 1-Lamp									
62		55	8000	19.74	17.87	13.46	(6.28)	-31.8%	(4.41)	-24.7%
63		90	13500	22.92	21.34	14.75	(8.17)	-35.6%	(6.59)	-30.9%
64		135	22500	27.80	26.09	17.42	(10.38)	-37.3%	(8.67)	-33.2%
65		180	33000	29.89	28.23	18.74	(11.15)	-37.3%	(9.49)	-33.6%
66	LS-1, LPSV, Class C, 2-Lamp									
67		55	8000	16.12	14.41	8.81	(7.31)	-45.3%	(5.60)	-38.9%
68		90	13500	20.00	18.33	11.36	(8.64)	-43.2%	(6.97)	-38.0%
69		135	22500	24.02	22.93	12.97	(11.05)	-46.0%	(9.96)	-43.4%
70		180	33000	27.28	25.49	16.24	(11.04)	-40.5%	(9.25)	-36.3%
71	LS-1, Metal Halide, Class A									
72		100	8500	12.76	13.27	9.85	(2.91)	-22.8%	(3.42)	-25.8%
73		175	12000	16.66	17.57	11.13	(5.53)	-33.2%	(6.44)	-36.7%
74		250	18000	20.94	22.30	12.62	(8.32)	-39.7%	(9.68)	-43.4%
75		400	32000	29.59	31.75	14.09	(15.50)	-52.4%	(17.66)	-55.6%
76	LS-1, Metal Halide, Class B									
77		100	8500	13.21	13.93	10.51	(2.70)	-20.4%	(3.42)	-24.6%
78		175	12000	17.11	18.23	11.79	(5.32)	-31.1%	(6.44)	-35.3%
79		250	18000	21.40	22.97	13.28	(8.12)	-37.9%	(9.69)	-42.2%
80		400	32000	30.04	32.41	14.75	(15.29)	-50.9%	(17.66)	-54.5%
81	LS-1, Metal Halide, Class C									
82		100	8500	24.99	24.13	20.71	(4.28)	-17.1%	(3.42)	-14.2%
83		175	12000	28.89	28.43	21.99	(6.90)	-23.9%	(6.44)	-22.7%
84		250	18000	33.18	33.17	23.48	(9.70)	-29.2%	(9.69)	-29.2%
85		400	32000	41.82	42.61	24.95	(16.87)	-40.3%	(17.66)	-41.4%