

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA**

Application of Southern California Gas Company (U 904 G) for Authority, Among Other Things, to Update its Gas Revenue Requirement and Base Rates Effective on January 1, 2024.

A.22-05-015
(Filed May 16, 2022)

And Related Matter.

A.22-05-016
(Filed May 16, 2022)

**SOUTHERN CALIFORNIA GAS COMPANY (U 904 G) AND SAN DIEGO GAS &
ELECTRIC COMPANY (U 902 M) JOINT COMPARISON EXHIBITS**

Sharon L. Cohen
8330 Century Park Court, CP32D
San Diego, CA 92123
Telephone: (619) 696-4355
Email: SLCohen@sdge.com

Elliott S. Henry
555 West Fifth Street, Suite 1400
Los Angeles, CA 90013
Telephone: (213) 244-8234
Email: EHenry@socalgas.com

Counsel for San Diego Gas & Electric Company and Southern California Gas Company

July 24, 2023

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Southern California Gas Company (SoCalGas), and San Diego Gas & Electric Company (SDG&E) hereby submit this Joint Comparison Exhibit (JCE)¹ in accordance with Decision 20-01-002, and Administrative Law Judge (ALJ) Lakhanpal’s Ruling Modifying The Procedural Schedule and Partly Denying Sempra Utilities’ Joint Motion to Amend the Assigned Commissioner’s Scoping Memorandum and Ruling, dated December 6, 2023 and July 13, 2023 ALJ’s Emailing Ruling Setting Evidentiary Hearing on Monday – July 17, 2023 and Modifying Procedural Schedule.

The JCE presents the material issues existing as of the date of service between SoCalGas, SDG&E and the following intervenors, to the best of SoCalGas’s and SDG&E’s knowledge: the Public Advocates Office at the California Public Utilities Commission (Cal Advocates), The Utility Reform Network (TURN), the Utility Consumers’ Action Network (UCAN), Federal Executive Agencies (FEA), Coalition of California Utility Employees

¹ The JCE of SoCalGas is attached hereto as Attachment A and the JCE of SDG&E is attached hereto as Attachment B.

(CUE), Environmental Defense Fund (EDF), Indicated Shippers, Protect Our Communities Foundation (PCF), Small Business Utility Advocates (SBUA), Southern California Generation Coalition (SCGC), California Environmental Justice Alliance (CEJA), San Diego Community Power/Clean Energy Alliance (Joint CCAs), Community Legal Services (CLS), Air Products and Chemicals, Inc. (Air Products), and Mussey Grade Road Alliance (MGRA).

In drafting this JCE, SoCalGas and SDG&E endeavored to present each party's position on the material issues in an objective fashion. On July 18, 2023, SoCalGas and SDG&E provided drafts of the JCE to all the Parties to the proceeding.² Most parties provided comments or edits to the drafts, and SoCalGas and SDG&E incorporated the comments provided.³ The positions of parties, presented in the JCE represent positions taken by them in testimony, but not necessarily additional recommendations that the party may present in briefing. SoCalGas's and SDG&E's inclusion of any issues or language in this exhibit does not signify agreement with the language or presentation of those issues, nor does inclusion waive any argument regarding the materiality of those issues. SoCalGas and

² Parties include Air Products; Cal Advocates; California City County Street Light Association (CALSLA); California Community Choice Associations; CEJA; Center for Accessible Technology; Clean Energy; City of San Buenaventura, California (City of Ventura); City of Long Beach; Climate First: Replacing Oil & Gas (CFROG); CLS; CUE; EDF; FEA; Indicated Shippers; Joint CCAs; MGRA; National Diversity Coalition; Pacific Gas and Electric Company; Patagonia, Inc.; PCF; SBUA; SCGC; Southern California Edison Company; TURN; UCAN; Utility Workers Union of America, Local 132; Utility Workers Union of America, Local 483; and Wellhead Services, Inc.

³ PCF first responded to SoCalGas's and SDG&E's requests for comments on the JCE through email on July 24, 2023. PCF did not offer specific edits to the JCE, but instead requested that its general objections be stated in this filing. PCF asked to include the following: "PCF objects to the form and structure of the document, as it takes [sic] unrealistically myopic and siloed view of the applications and the totality of the evidence, and the alternatives presented by PCF. Please note that the document appears to have omitted reference to critical exhibits that PCF presented - such as those which reveal SDG&E/SoCalGas's plans to exacerbate climate change impacts, to spend unnecessarily (on things like new transmission construction, hydrogen, undergrounding, etc.), failure to incorporate RAMP comments, among other fundamental deficiencies. ... PCF objects to the short timeframe for reviewing more than 850 pages of information."

SDG&E also reserve the right to present arguments in briefing regarding any identified issue or language included in this comparison exhibit, as well as any other issue that may not be included, and SoCalGas and SDG&E assume that other parties will do the same.

The JCE only addresses contested items. The JCE incorporates known errata and concession items identified in Rebuttal Testimonies and Evidentiary Hearings. SoCalGas and SDG&E have incorporated these items in the Update Testimony served on July 7, 2023.

Respectfully submitted,

By: /s/ Sharon L. Cohen
Sharon L. Cohen

Counsel for:
SOUTHERN CALIFORNIA GAS COMPANY
SAN DIEGO GAS & ELECTRIC COMPANY
8330 Century Park Court, CP32D
San Diego, CA 92123
Telephone: (619) 696-4355
Email: SLCohen@sdge.com

July 24, 2023

Attachment A

**Southern California Gas Company Joint
Comparison Exhibit**

Company: Southern California Gas Company (U 904 G)
Proceeding: 2024 General Rate Case
Application: 22-05-015
Exhibit: JCE-SCG-01

SOUTHERN CALIFORNIA GAS COMPANY
JOINT COMPARISON EXHIBIT
JULY 2023

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA



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Chapter 1

Differences Between SoCalGas and Cal Advocates

Chapter 1 - Cal Advocates vs. SoCalGas

Part A - O&M and Capital Expenditures

1. SCG-04 - Gas Distribution

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	Cal Advocates	Cal Advocates vs. SoCalGas	
1. 2GD002.000	21,302	19,632	(1,670)	1A1-a1
2. 2GD011.000	3,968	4,106	138	1A1-a2
TOTAL	25,270	23,738	(1,532)	

CHAPTER 1A1-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-04-WP-R-E
Area: Gas Distribution
Witness: Walker, Shaena and Quezada, Cody

NONSHARED O&M

Subject: R - Locate & Mark
Workpaper: 2GD002.000

SoCalGas Position: SoCalGas forecasts \$21.301* million for Locate & Mark for Test-Year 2024.

Exhibit SCG-04-R-E, p. MAA-28 to MAA-33

*Amounts differ due to rounding.

Cal Advocates Position: Cal Advocates proposes 2022 adjusted forecast of \$19.7 million for TY2024.

Exhibit CA-02-E, p. 7-9.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	20,877	19,240	-1,637
NonLabor	425	392	-33
Nonstandard	0	0	0
TOTAL	21,302	19,632	-1,670

CHAPTER 1A1-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-04-WP-R-E
Area: Gas Distribution
Witness: Walker, Shaena and Quezada, Cody

NONSHARED O&M

Subject: Regional Public Affairs
Workpaper: 2GD011.000

SoCalGas Position: SoCalGas forecasts \$3.970* million for Regional Public Affairs (RPA) for Test-Year 2024.

SCG revised its request from \$4.107 million to \$3.970 million in Errata Testimony submitted in May 2023.

Exhibit SCG-04-R-E, p. MAA-66 to MAA-72.

*Amounts differ due to rounding.

Cal Advocates Position: Cal Advocates does not oppose SCG's Regional Public Affairs for TY 2024.

Exhibit CA-02-E, p. 1

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	3,552	3,560	8
NonLabor	416	546	130
Nonstandard	0	0	0
TOTAL	3,968	4,106	138

Chapter 1 - Cal Advocates vs. SoCalGas

Part A - O&M and Capital Expenditures

1. SCG-04 - Gas Distribution

b. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SoCalGas	Cal Advocates	Cal Advocates vs. SoCalGas	
1. 00151.0.ALL	176,772	176,772	0	1A1-b1
2. 00250.0.ALL	71,443	57,000	(14,443)	1A1-b2
TOTAL	248,215	233,772	(14,443)	

CHAPTER 1A1-b1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-04-CWP-R-E
Area: Gas Distribution
Witness: Walker, Shaena and Quezada, Cody

CAPITAL EXPENDITURES

Project: New Business
Budget Code: 00151.0.ALL

SoCalGas Position: SoCalGas requests \$54.308 million for 2022, \$60.300 million for 2023, and \$62.164 million for 2024 for New Business.

In light of D.22-09-026, SoCalGas revised its New Business Forecast where the non-collectible capital new business forecast is decreased by \$3.993 million in 2023 and \$44.945 million in 2024 (total of \$48.938 million less for the 2022-2024 period) and increased the collectible portion of new business by the same amount over the same period.

Exhibit SCG-04-R-E, p. MAA-78 to MAA-82 and SCG-204, p. CCQ/SAW-31

Cal Advocates Position: Cal Advocates does not oppose SCG's New Business for TY2024.
Exhibit CA-02-E, p. 2.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SCG	2022	2023	2024	Total
001510.001	4,115	4,827	1,932	10,874
001510.002	57,651	59,019	23,635	140,305
001510.003	-8,863	-4,870	36,081	22,348
A01510.001	1,405	1,324	516	3,245
Total	54,308	60,300	62,164	176,772

Cal Advocates	2022	2023	2024	Total
001510.001	4,115	5,123	5,261	14,499
001510.002	57,651	62,635	64,361	184,647
001510.003	-8,863	-8,863	-8,863	-26,589
A01510.001	1,405	1,405	1,405	4,215
Total	54,308	60,300	62,164	176,772

Difference	2022	2023	2024	Total
001510.001	0	296	3,329	3,625
001510.002	0	3,616	40,726	44,342
001510.003	0	-3,993	-44,944	-48,937
A01510.001	0	81	889	970
Total	0	0	0	0

CHAPTER 1A1-b2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-04-CWP-R-E
Area: Gas Distribution
Witness: Walker, Shaena and Quezada, Cody

CAPITAL EXPENDITURES

Project: Gas Ops Control Center Project Distr Reg Station & Other
Budget Code: 00250.0.ALL

SoCalGas Position: SoCalGas requests \$23.506 million for 2022, \$26.403 million for 2023, and \$21.534 million for 2024 for Control Center Modernization (CCM) Distribution Project.

Exhibit SCG-04-R-E, p. MAA-97 to MAA-99

Cal Advocates Position: For Control Center Modernization (CCM) Distribution Project, Cal Advocates recommends \$17.0 million for 2022, \$19.0 million for 2023 and \$21.0 million for TY2024.

Exhibit CA-02-E, p. 2, 9-12

Proposed Capital Expenditures (in thousands of 2021 dollars)

SCG	2022	2023	2024	Total
002500.001	16,881	17,938	16,769	51,588
002500.002	6,475	8,365	4,765	19,605
002500.003	150	100	0	250
Total	23,506	26,403	21,534	71,443

Cal Advocates	2022	2023	2024	Total
002500.001	12,209	12,908	16,353	41,470
002500.002	4,683	6,020	4,647	15,350
002500.003	108	72	0	180
Total	17,000	19,000	21,000	57,000

Difference	2022	2023	2024	Total
002500.001	-4,672	-5,030	-416	-10,118
002500.002	-1,792	-2,345	-118	-4,255
002500.003	-42	-28	0	-70
Total	-6,506	-7,403	-534	-14,443

Chapter 1 - Cal Advocates vs. SoCalGas

Part A - O&M and Capital Expenditures

2. SCG-06 - Gas Transmission Operations and Construction

a. O&M - SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	Cal Advocates	Cal Advocates vs. SoCalGas	
1. 2GT00I-USS.ALL	6,683	4,134	(2,549)	1A2-a1
TOTAL	6,683	4,134	(2,549)	

CHAPTER 1A2-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-06-WP-R-E
Area: Gas Transmission Operations and Construction
Witness: Chiapa, Rick and Hruby, Steve and Garcia, Rene

SHARED SERVICES O&M

Subject: 2200-2289 - GAS CONTROL - USS
Workpaper: 2GT00I-USS.ALL

SoCalGas Position: SoCalGas forecasts \$6.683 million for Gas Control - 2200-2289 for Test-Year 2024.

Exhibit SCG-06-2R-E, p. CHB-54 to CHB-58

Cal Advocates Position: For Gas Control, Cal Advocates recommends \$4.1 million for TY2024, compared to SCG's requested of \$6.6 million for TY2024.

Exhibit CA-02-E, p. 4, 13-14

Note: The recommended forecast of \$3.6 million on p.4 of CA-02-E does not match Cal Advocates' recommended amount of \$4.1 million stated in Table 2-10, p.13, and p.14, line 19-20. Cal Advocates confirms that its recommendation is \$4.1 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

SCG	Labor	NLbr	NSE	Total
2200-2289.000	6,340	343	0	6,683
Total	6,340	343	0	6,683
Cal Advocates	Labor	NLbr	NSE	Total
2200-2289.000	3,926	208	0	4,134
Total	3,926	208	0	4,134
Difference	Labor	NLbr	NSE	Total
2200-2289.000	-2,414	-135	0	-2,549
Total	-2,414	-135	0	-2,549

Chapter 1 - Cal Advocates vs. SoCalGas

Part A - O&M and Capital Expenditures

2. SCG-06 - Gas Transmission Operations and Construction

b. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SoCalGas	Cal Advocates	Cal Advocates vs. SoCalGas	
1. 00302.0.ALL	62,173	62,422	249	1A2-b1
2. 00304.0.ALL	4,504	4,918	414	1A2-b2
3. 00405.0.ALL	8,392	6,114	(2,278)	1A2-b3
TOTAL	75,069	73,454	(1,615)	

CHAPTER 1A2-b1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-06-CWP-R-E
Area: Gas Transmission Operations and Construction
Witness: Chiapa, Rick and Hruby, Steve and Garcia, Rene

CAPITAL EXPENDITURES

Project: GT PL Rpls/Pre 2004 - NON PIP
Budget Code: 00302.0.ALL

SoCalGas Position: SoCalGas requests \$40 million for 2022, \$40 million for 2023, and \$35 million for 2024 for GT Pipeline Replacements.

Budget Code	2022	2023	2024
003020.001	10.711	10.000	10.500
003020.002	21.421	20.001	21.000
003020.003	3.570	3.334	3.500
003020.004	4.298	6.665	
Total	40.000	40.000	35.000

Exhibit SCG-06-2R-E, p. CHB-66 to CHB-69

*The numbers displayed below reflect reductions submitted in the Update Testimony (Exh. SCG-401/SOCALGAS-401) filed on July 7, 2023. A reduction of \$0.083 million per year for 2022-2024.

Cal Advocates Position: Cal Advocates does not oppose SCG's Pipeline Replacements.
Exhibit CA-02, p. 5

Proposed Capital Expenditures (in thousands of 2021 dollars)

SCG	2022	2023	2024	Total
003020.002	21,338	19,918	20,917	62,173
Total	21,338	19,918	20,917	62,173

Cal Advocates	2022	2023	2024	Total
003020.002	21,421	20,001	21,000	62,422
Total	21,421	20,001	21,000	62,422

Difference	2022	2023	2024	Total
003020.002	83	83	83	249
Total	83	83	83	249

CHAPTER 1A2-b2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-06-CWP-R-E
Area: Gas Transmission Operations and Construction
Witness: Chiapa, Rick and Hruby, Steve and Garcia, Rene

CAPITAL EXPENDITURES

Project: GT PL Reloc-Fran/Priv ROW/Pre 2004
Budget Code: 00304.0.ALL

SoCalGas Position: SoCalGas requests \$10.95 million for 2022, \$10.007 million for 2023, and \$10.007 million for 2024 for GT Pipeline Relocation-Franchise/Private/Row.

Budget Code	2022	2023	2024
003040.001	9.823	6.880	9.757
003040.002	0.150		
003040.003	0.977	3.127	0.250
Total	10.950	10.007	10.007

Exhibit SCG-06-2R-E, p. CHB-70 to CHB-72 and SCG SCG-06-CWP-R-E, p. 39

Cal Advocates Position: Cal Advocates does not oppose SCG's Pipeline Relocation-Franchise/Private/Row for TY2024.

Exhibit CA-02-E, p. 5

Note: SoCalGas submitted Errata Workpaper (SCG-06-CWP-R-E) to revise 2022 forecast from \$0.357 million to \$0.150 million and \$1.184 million to \$0.977 million for BC 003040.002 and 003040.003 respectively in May 2023, but the changes were not reflected in Errata Testimony (SCG-06-2R-E).

Proposed Capital Expenditures (in thousands of 2021 dollars)

SCG	2022	2023	2024	Total
003040.002	150	0	0	150
003040.003	977	3,127	250	4,354
Total	1,127	3,127	250	4,504

Cal Advocates	2022	2023	2024	Total
003040.002	357	0	0	357
003040.003	1,184	3,127	250	4,561
Total	1,541	3,127	250	4,918

Difference	2022	2023	2024	Total
003040.002	207	0	0	207
003040.003	207	0	0	207
Total	414	0	0	414

CHAPTER 1A2-b3

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-06-CWP-R-E
Area: Gas Transmission Operations and Construction
Witness: Chiapa, Rick and Hruby, Steve and Garcia, Rene

CAPITAL EXPENDITURES

Project: GOCC (Gas Ops Ctrl Ctr) Transmission Project
Budget Code: 00405.0.ALL

SoCalGas Position: SoCalGas requests \$2.038 million for 2022, \$2.608 million for 2023, and \$3.746 million for 2024 for GOCC (Gas Ops Control Center) Transmission Project.

Exhibit SCG-06-2R-E, p. CHB-83 to CHB-87

Cal Advocates Position: For Control Center Modernization (CCM), Cal Advocates recommends \$2.03 million for 2022, \$2.03 million for 2023 and \$2.03 million for TY2024.

Exhibit CA-02-E, p. 5, 14-17

Proposed Capital Expenditures (in thousands of 2021 dollars)

	2022	2023	2024	Total
SCG				
004050.001	2,038	2,608	3,746	8,392
Total	2,038	2,608	3,746	8,392
Cal Advocates				
004050.001	2,038	2,038	2,038	6,114
Total	2,038	2,038	2,038	6,114
Difference				
004050.001	0	-570	-1,708	-2,278
Total	0	-570	-1,708	-2,278

Chapter 1 - Cal Advocates vs. SoCalGas

Part A - O&M and Capital Expenditures

3. SCG-07 - Gas Engineering

a. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SoCalGas	Cal Advocates	Cal Advocates vs. SoCalGas	
1. 00908.0.ALL	50,697	47,697	(3,000)	1A3-a1
TOTAL	50,697	47,697	(3,000)	

CHAPTER 1A3-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-07-CWP-R
Area: Gas Engineering
Witness: Martinez, Maria T.

CAPITAL EXPENDITURES

Project: Transmission & Storage S&E Pool
Budget Code: 00908.0.ALL

SoCalGas Position: SoCalGas requests \$15.899 million for 2022, \$15.899 million for 2023, and \$18.899 million for 2024 for Supervision and Engineering Overhead Pool.

Exhibit SCG-07-R, p. MTM-39 to MTM-40

Cal Advocates Position: For Supervision and Engineering Overhead Pool, Cal Advocates recommends \$15.8 million for 2022, \$15.8 million for 2023 and \$15.8 million for TY2024.

Exhibit CA-02-E, p. 6, 18-19

Proposed Capital Expenditures (in thousands of 2021 dollars)

SCG	2022	2023	2024	Total
009080.001	15,899	15,899	18,899	50,697
Total	15,899	15,899	18,899	50,697

Cal Advocates	2022	2023	2024	Total
009080.001	15,899	15,899	15,899	47,697
Total	15,899	15,899	15,899	47,697

Difference	2022	2023	2024	Total
009080.001	0	0	-3,000	-3,000
Total	0	0	-3,000	-3,000

Chapter 1 - Cal Advocates vs. SoCalGas

Part A - O&M and Capital Expenditures

4. SCG-08 - Pipeline Safety Enhancement Plan (PSEP)

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	Cal Advocates	Cal Advocates vs. SoCalGas	
1. 2PS000.001	3,532	2,677	(855)	1A4-a1
TOTAL	3,532	2,677	(855)	

CHAPTER 1A4-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-08-WP
Area: Pipeline Safety Enhancement Plan (PSEP)
Witness: Kostelnik, William G.

NONSHARED O&M

Subject: Construction Miscellaneous
Workpaper: 2PS000.001

SoCalGas Position: SoCalGas forecasts \$3.532 million for Construction Miscellaneous for Test-Year 2024.

Exhibit SCG-08, p. BGK-37 to BGK-45

Cal Advocates Position: Cal Advocates recommends \$2.677 million for SCG's TY 2024 Miscellaneous Costs. Cal Advocates' recommendation is \$855,000 lower than SCG's request of \$3.532 million.

Exhibit CA-03, p. 7-9

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	1,666	1,666	0
NonLabor	1,866	1,011	-855
Nonstandard	0	0	0
TOTAL	3,532	2,677	-855

Chapter 1 - Cal Advocates vs. SoCalGas

Part A - O&M and Capital Expenditures

5. SCG-09 - Gas Integrity Management Programs

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	Cal Advocates	Cal Advocates vs. SoCalGas	
1. 2TD001.000	135,433	92,954	(42,479)	1A5-a1
2. 2TD002.000	53,158	49,611	(3,547)	1A5-a2
3. 2TD004.000	14,953	0	(14,953)	1A5-a3
TOTAL	203,544	142,565	(60,979)	

CHAPTER 1A5-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-09-WP
Area: Gas Integrity Management Programs
Witness: Sera, Travis and Razavi, Avidah

NONSHARED O&M

Subject: TIMP
Workpaper: 2TD001.000

SoCalGas Position: SoCalGas forecasts \$135.434* million for TIMP for Test-Year 2024.

SoCalGas' forecast is updated from \$135.434 million to \$135.136 million in Update Testimony (Exh. SCG-401/SOCALGAS-401) served on July 7, 2023, a reduction of \$0.298 million.

Exhibit SCG-09, p. AK-TS-26 to AK-TS-36

*Amounts differ due to rounding

Cal Advocates Position: Cal Advocates' overall recommendation for TIMP is \$92.954 million compared to SCG's request of \$135.434 million.

Exhibit CA-03, p. 13-18

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	34,238	23,499	-10,739
NonLabor	101,195	69,455	-31,740
Nonstandard	0	0	0
TOTAL	135,433	92,954	-42,479

CHAPTER 1A5-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-09-WP
Area: Gas Integrity Management Programs
Witness: Sera, Travis and Razavi, Avideh

NONSHARED O&M

Subject: DIMP
Workpaper: 2TD002.000

SoCalGas Position: SoCalGas forecasts \$53.159* million for DIMP for Test-Year 2024.

SoCalGas' forecast is updated from \$53.159 million to \$53.005 million in Update Testimony (Exh. SCG-401/SOCALGAS-401) served on July 7, 2023, a reduction of \$0.154 million.

Exhibit SCG-09, p. AK-TS-36 to AK-TS-47

*Amounts differ due to rounding

Cal Advocates Position: Cal Advocates' recommended adjustment results in an overall forecast of \$49.611 million for 2024 compared to SCG's request of \$53.159 million for DIMP.

Exhibit CA-03, p. 19-21

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	13,937	12,899	-1,038
NonLabor	39,221	36,712	-2,509
Nonstandard	0	0	0
TOTAL	53,158	49,611	-3,547

CHAPTER 1A5-a3

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-09-WP
Area: Gas Integrity Management Programs
Witness: Sera, Travis and Razavi, Avideh

NONSHARED O&M

Subject: FIMP
Workpaper: 2TD004.000

SoCalGas Position: SoCalGas forecasts \$14.953 million for FIMP for Test-Year 2024.

Exhibit SCG-09, p. AK-TS-52 to AK-TS-58

Cal Advocates Position: Cal Advocates recommends the removal of \$14.953 million from the SCG FIMP forecast for 2024.

Exhibit CA-03, p. 21-24

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	6,081	0	-6,081
NonLabor	8,872	0	-8,872
Nonstandard	0	0	0
TOTAL	14,953	0	-14,953

Chapter 1 - Cal Advocates vs. SoCalGas

Part A - O&M and Capital Expenditures

6. SCG-12 - Clean Energy Innovations

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	Cal Advocates	Cal Advocates vs. SoCalGas	
1. 2RD000.000	11,245	7,577	(3,668)	1A6-a1
2. 2RD000.001	9,155	6,168	(2,987)	1A6-a2
3. 2RD001.001	23,249	18,839	(4,410)	1A6-a3
TOTAL	43,649	32,584	(11,065)	

CHAPTER 1A6-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-12-WP-R-E
Area: Clean Energy Innovations
Witness: Infanzon, Armando

NONSHARED O&M

Subject: Clean Fuels Infrastructure Development
Workpaper: 2RD000.000

SoCalGas Position: SoCalGas forecasts \$20.400 million for Clean Fuels Infrastructure Development for Test-Year 2024.

Workpaper Group	2024
2RD000-000	11.245
2RD000-001	9.155
Total	20.400

Exhibit SCG-12-R, p. AI-16 to AI-41

Cal Advocates Position: Cal Advocates recommends a TY 2024 forecast of \$13.745 million for O&M costs associated with Clean Fuels Infrastructure Development. Cal Advocates' recommendation is \$6.655 million less than SCG's request of \$20.400 million.

Exhibit CA-07, p. 5-10

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	4,832	3,256	-1,576
NonLabor	6,413	4,321	-2,092
Nonstandard	0	0	0
TOTAL	11,245	7,577	-3,668

CHAPTER 1A6-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-12-WP-R-E
Area: Clean Energy Innovations
Witness: Infanzon, Armando

NONSHARED O&M

Subject: Clean Fuels Infrastructure Development - RAMP
Workpaper: 2RD000.001

SoCalGas Position: SoCalGas forecasts \$20.400 million for Clean Fuels Infrastructure Development for Test-Year 2024.

Workpaper Group	2024
2RD000-000	11.245
2RD000-001	9.155
Total	20.400

Exhibit SCG-12-R, p. AI-16 to AI-41

Cal Advocates Position: Cal Advocates recommends a TY 2024 forecast of \$13.745 million for O&M costs associated with Clean Fuels Infrastructure Development. Cal Advocates' recommendation is \$6.655 million less than SCG's request of \$20.400 million.

Exhibit CA-07, p. 5-10

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	9,155	6,168	-2,987
Nonstandard	0	0	0
TOTAL	9,155	6,168	-2,987

CHAPTER 1A6-a3

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-12-WP-R-E
Area: Clean Energy Innovations
Witness: Infanzon, Armando

NONSHARED O&M

Subject: R-Research Development and Demonstration
Workpaper: 2RD001.001

SoCalGas Position: SoCalGas forecasts \$23.249 million for R-Research Development and Demonstration for Test-Year 2024.

Exhibit SCG-12-R, p. AI-44 to AI-47

Cal Advocates Position: Cal Advocates recommends a forecast of \$18.839 million, which is \$4.410 less than SCG's forecast.

Exhibit CA-07, p. 5-10

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	2,608	2,608	0
NonLabor	20,641	16,231	-4,410
Nonstandard	0	0	0
TOTAL	23,249	18,839	-4,410

Chapter 1 - Cal Advocates vs. SoCalGas

Part A - O&M and Capital Expenditures

7. SCG-13 - Customer Information System Replacement Program

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	Cal Advocates	Cal Advocates vs. SoCalGas	
1. 2CI000.000	20,247	9,975	(10,272)	1A7-a1
TOTAL	20,247	9,975	(10,272)	

CHAPTER 1A7-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-13-WP-E
Area: Customer Information System Replacement Program
Witness: Goldman, Evan D.

NONSHARED O&M

Subject: Customer Services - CIS Replacement Program
Workpaper: 2CI000.000

SoCalGas Position: SoCalGas forecasts \$20.247 million for Customer Services - CIS Replacement Program for Test-Year 2024. CIS Replacement Program Implementation Plan Phases: Plan/Analyze Phase, Design, Build & Validate Phase, Test Phase, Deploy Phase, and Post Go-Live Stabilization Phase.

Exhibit SCG-13, p. EDG-19 to EDG-20

Cal Advocates Position: Cal Advocates recommends a forecast of \$9.98 million which is \$10.28 million lower than SCG's request of \$20.25 million. Cal Advocates recommends an adjustment associated with the CIS Replacement Program Phases. Cal Advocates recommends SCG create a memorandum account to track and record costs associated with SCG's CIS Replacement O&M expenses.

Exhibit CA-10, p. 1, 9-14

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	1,802	1,815	13
NonLabor	18,445	8,160	-10,285
Nonstandard	0	0	0
TOTAL	20,247	9,975	-10,272

Chapter 1 - Cal Advocates vs. SoCalGas

Part A - O&M and Capital Expenditures

8. SCG-14 - Customer Services – Field and Advanced Meter Operations

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	Cal Advocates	Cal Advocates vs. SoCalGas	
1. 2FC001.000	129,221	124,401	(4,820)	1A8-a1
2. 2FC006.000	14,202	9,614	(4,588)	1A8-a2
TOTAL	143,423	134,015	(9,408)	

CHAPTER 1A8-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-14-WP-R-E
Area: Customer Services – Field and Advanced Meter Operations
Witness: Rendler, Daniel J.

NONSHARED O&M

Subject: Customer Services - Operations
Workpaper: 2FC001.000

SoCalGas Position: SoCalGas forecasts \$129.221 million for Customer Services - Operations for Test-Year 2024.

Workpaper Group	2024
2FC001-000	129.221
2FC002-000	12.104
2FC003-000	14.385
2FC004-000	14.091
2FC005-000	25.710
2FC006-000	14.202
Total	209.713

Exhibit SCG-14-R, p. DJR-15 to DJR-22

Cal Advocates Position: Cal Advocates recommends \$124.401 million for TY 2024 for SCG's CS Operations expenses.

Exhibit CA-10, p. 3, 16-23

Note: Table 10-11 shows forecast of \$121.790 million instead of \$124.401 million. Cal Advocates' testimony details agree with RO model, but the summary total does not tie, \$200.305 million vs \$197.907 million (Exhibit CA-10, p. 3, 16, 17). Cal Advocates 2024 forecast in Table 10-11, p. 17 does not match Table 10-2, p. 3.

Cal Advocates confirms that its recommendation is \$124,401 million and not \$121,790 million. (See CA-10, p. 20, Table 10-13 for details of Cal Advocates' 2024 estimate for Customer Services Operations.) Table 10-11 Total should be \$200,305 and not \$197,694.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	121,532	94,064	-27,468
NonLabor	7,689	30,337	22,648
Nonstandard	0	0	0
TOTAL	129,221	124,401	-4,820

CHAPTER 1A8-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-14-WP-R-E
Area: Customer Services – Field and Advanced Meter Operations
Witness: Rendler, Daniel J.

NONSHARED O&M

Subject: Customer Services - Advanced Meter Operations
Workpaper: 2FC006.000

SoCalGas Position: SoCalGas forecasts \$14.202 million for Customer Services - Advanced Meter Operations for Test-Year 2024.

Workpaper Group	2024
2FC001-000	129.221
2FC002-000	12.104
2FC003-000	14.385
2FC004-000	14.091
2FC005-000	25.710
2FC006-000	14.202
Total	209.713

Exhibit SCG-14-R, p. DJR-32 to p. DJR-33

Cal Advocates Position: Cal Advocates' recommendation is \$9.614 million, \$4.587 million less than SCG's forecast.

Exhibit CA-10, p. 3, 16-23

Note: Cal Advocates' testimony details agree with RO model, but the summary total does not tie, \$200.305 million vs \$197.907 million (Exhibit CA-10, p. 3, 16, 17). Cal Advocates 2024 forecast in Table 10-11, p. 17 does not match Table 10-2, p. 3.

Cal Advocates' Table 10-11 Total should be \$200,305 and not \$197,694. (See CA-10, p. 22, Table 10-14 for details of Cal Advocates' 2024 estimate of \$9,614 million for Advanced Meter Operations.)

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	5,611	5,610	-1
NonLabor	8,591	4,004	-4,587
Nonstandard	0	0	0
TOTAL	14,202	9,614	-4,588

Chapter 1 - Cal Advocates vs. SoCalGas

Part A - O&M and Capital Expenditures

9. SCG-16 - Customer Services – Information

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	Cal Advocates	Cal Advocates vs. SoCalGas	
1. 2IN004.000	11,674	10,655	(1,019)	1A9-a1
TOTAL	11,674	10,655	(1,019)	

CHAPTER 1A9-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-16-WP-R-E
Area: Customer Services – Information
Witness: Prusnek, Brian C.

NONSHARED O&M

Subject: CI - Customer Solutions
Workpaper: 2IN004.000

SoCalGas Position: SoCalGas forecasts \$11.676* million for CI - Customer Solutions for Test-Year 2024.

Workpaper Group	2024
2IN001-000	11.395
2IN002-000	4.108
2IN004-000	11.674
Total	27.177

Exhibit SCG-16-2E, p. BCP-34 to BCP-50

*Amounts differ due to rounding

Cal Advocates Position: Cal Advocates recommends \$10.656 million for the Test Year.
Exhibit CA-10, p. 7, 48-51

Note: There is a discrepancy between CalPA's Testimony (\$10.656 million) and RO model (\$10.655 million) for CI - Customer Solutions, a difference of \$0.001 million. Overall, Cal Advocates' testimony total (\$26.207 million) does not agree with RO model (\$26.158 million) for CS - Information, a difference of \$0.049 million.

SoCalGas submitted Second Errata Testimony (SCG-16-2E) to revise forecast amount from \$27.227 million to \$27.178 million for CS - Information in June 2023. The amount of \$27.227 million below Table Summary of Request on p. BCP-i was not changed.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	9,875	9,378	-497
NonLabor	1,799	1,277	-522
Nonstandard	0	0	0
TOTAL	11,674	10,655	-1,019

Chapter 1 - Cal Advocates vs. SoCalGas

Part A - O&M and Capital Expenditures

10. SCG-18 - Fleet Services

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	Cal Advocates	Cal Advocates vs. SoCalGas	
1. 2RF002.000	15,810	15,870	60	1A10-a1
2. 2RF002.001	12,102	10,982	(1,120)	1A10-a2
3. 2RF003.000	3,148	2,628	(520)	1A10-a3
4. 2RF003.001	20,215	16,875	(3,340)	1A10-a4
5. 2RF003.002	7,981	8,500	519	1A10-a5
6. 2RF003.003	6,753	4,694	(2,059)	1A10-a6
7. 2RF004.000	13,383	0	(13,383)	1A10-a7
8. 2RF005.000	2,635	1,754	(881)	1A10-a8
TOTAL	82,027	61,303	(20,724)	

CHAPTER 1A10-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-18-WP-R-E
Area: Fleet Services
Witness: Franco, Michael S.

NONSHARED O&M

Subject: Maintenance Operations
Workpaper: 2RF002.000

SoCalGas Position: SoCalGas forecasts \$15.810 million for Maintenance Operations for Test-Year 2024.

Exhibit SCG-18-R-E, p. MF-12 to MF-31

Cal Advocates Position: Cal Advocates forecasts \$15.540 million. Cal Advocates opposes this incremental forecast increase and recommends a decrease in SCG's TY 2024 forecast of \$2.282 million.

Exhibit CA-11, p. 2, 15-23

Note: Cal Advocates reduction is based on the SCG's TY2024 forecast of \$17.821 million filed in Aug-2022, Exhibit SCG-18-R. Subsequently, SCG revised its forecast to \$15.810 million in May-2023, Exhibit SCG-18-R-E, a reduction of \$2.011 million.

There is a discrepancy for the recommended funding between Cal Advocates' Testimony (\$15.540 million) and RO model (\$15.870 million), a difference of \$0.330 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	8,981	7,998	-983
NonLabor	6,829	7,872	1,043
Nonstandard	0	0	0
TOTAL	15,810	15,870	60

CHAPTER 1A10-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-18-WP-R-E
Area: Fleet Services
Witness: Franco, Michael S.

NONSHARED O&M

Subject: Automotive Fuel
Workpaper: 2RF002.001

SoCalGas Position: SoCalGas forecasts \$12.102 million for Automotive Fuel for Test-Year 2024.

Exhibit SCG-18-R-E, p. MF-12 to MF-31

Cal Advocates Position: Cal Advocates recommends using SCG's base year of \$11.311 million.

Exhibit CA-11, p. 2, 15-23

Note: Cal Advocates reduction is based on the SCG's TY2024 forecast of \$12.332 million filed in Aug-2022, Exhibit SCG-18-R. Subsequently, SCG revised its forecast to \$12.102 million in May-2023, Exhibit SCG-18-R-E, a reduction of \$0.230 million.

There is a discrepancy for the recommended funding between Cal Advocates' Testimony (\$11.311 million) and RO model (\$10.982 million), a difference of \$0.329 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	12,102	10,982	-1,120
Nonstandard	0	0	0
TOTAL	12,102	10,982	-1,120

CHAPTER 1A10-a3

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-18-WP-R-E
Area: Fleet Services
Witness: Franco, Michael S.

NONSHARED O&M

Subject: Fleet Management
Workpaper: 2RF003.000

SoCalGas Position: SoCalGas forecasts \$3.148 million for Fleet Management for Test-Year 2024.

Exhibit SCG-18-R-E, p. MF-12 to MF-31

Cal Advocates Position: Cal Advocates does not oppose Fleet Management (Table 11-9, p. 15).

Exhibit CA-11, p. 2, 15-23

Note: There is a discrepancy for the recommended funding between Cal Advocates' Testimony (\$3.147 million) and RO model (\$2.628 million), a difference of \$0.519 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	2,622	2,189	-433
NonLabor	526	439	-87
Nonstandard	0	0	0
TOTAL	3,148	2,628	-520

CHAPTER 1A10-a4

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-18-WP-R-E
Area: Fleet Services
Witness: Franco, Michael S.

NONSHARED O&M

Subject: Existing Fleet Leases & Fees
Workpaper: 2RF003.001

SoCalGas Position: SoCalGas forecasts \$48.333 million for Ownership Costs for Test-Year 2024.

Workpaper Group	2024
2RF003-001	20.215
2RF003-002	7.981
2RF003-003	6.753
2RF004-000	13.384
Total	48.333

SoCalGas revised its request from \$49.322 million to \$48.333 million in Errata Testimony submitted in May 2023.

Exhibit SCG-18-R-E, p. MF-12 to MF-31

Cal Advocates Position: Cal Advocates recommends a TY 2024 forecast of \$29.069 million.

Exhibit CA-11, p. 2, 15-23

Note: Cal Advocates reduction is based on the SCG's TY2024 forecast of \$49.323 million filed in Aug-2022, Exhibit SCG-18-R. Subsequently, SCG revised its forecast to \$48.333 million in May-2023, Exhibit SCG-18-R-E, a reduction of \$0.989 million.

There is a discrepancy for the recommended funding between Cal Advocates' Testimony (\$29.069 million) and RO model (\$30.069 million), a difference of \$1.000 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	20,215	16,875	-3,340
Nonstandard	0	0	0
TOTAL	20,215	16,875	-3,340

CHAPTER 1A10-a5

Southern California Gas Company
 2024 Test Year GRC A.22-05-015
 Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-18-WP-R-E
Area: Fleet Services
Witness: Franco, Michael S.

NONSHARED O&M

Subject: Salvage & Replacement
Workpaper: 2RF003.002

SoCalGas Position: SoCalGas forecasts \$48.333 million for Ownership Costs for Test-Year 2024.

Workpaper Group	2024
2RF003-001	20.215
2RF003-002	7.981
2RF003-003	6.753
2RF004-000	13.384
Total	48.333

SoCalGas revised its request from \$49.322 million to \$48.333 million in Errata Testimony submitted in May 2023.

Exhibit SCG-18-R-E, p. MF-12 to MF-31

Cal Advocates Position: Cal Advocates recommends a TY 2024 forecast of \$29.069 million.

Exhibit CA-11, p. 2, 15-23

Note: Cal Advocates reduction is based on the SCG’s TY2024 forecast of \$49.323 million filed in Aug-2022, Exhibit SCG-18-R. Subsequently, SCG revised its forecast to \$48.333 million in May-2023, Exhibit SCG-18-R-E, a reduction of \$0.989 million.

There is a discrepancy for the recommended funding between Cal Advocates’ Testimony (\$29.069 million) and RO model (\$30.069 million), a difference of \$1.000 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	7,981	8,500	519
Nonstandard	0	0	0
TOTAL	7,981	8,500	519

CHAPTER 1A10-a6

Southern California Gas Company
 2024 Test Year GRC A.22-05-015
 Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-18-WP-R-E
Area: Fleet Services
Witness: Franco, Michael S.

NONSHARED O&M

Subject: Vehicle Additions
Workpaper: 2RF003.003

SoCalGas Position: SoCalGas forecasts \$48.333 million for Ownership Costs for Test-Year 2024.

Workpaper Group	2024
2RF003-001	20.215
2RF003-002	7.981
2RF003-003	6.753
2RF004-000	13.384
Total	48.333

SoCalGas revised its request from \$49.322 million to \$48.333 million in Errata Testimony submitted in May 2023.

Exhibit SCG-18-R-E, p. MF-12 to MF-31

Cal Advocates Position: Cal Advocates recommends a TY 2024 forecast of \$29.069 million.

Exhibit CA-11, p. 2, 15-23

Note: Cal Advocates reduction is based on the SCG's TY2024 forecast of \$49.323 million filed in Aug-2022, Exhibit SCG-18-R. Subsequently, SCG revised its forecast to \$48.333 million in May-2023, Exhibit SCG-18-R-E, a reduction of \$0.989 million.

There is a discrepancy for the recommended funding between Cal Advocates' Testimony (\$29.069 million) and RO model (\$30.069 million), a difference of \$1.000 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	6,753	4,694	-2,059
Nonstandard	0	0	0
TOTAL	6,753	4,694	-2,059

CHAPTER 1A10-a7

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-18-WP-R-E
Area: Fleet Services
Witness: Franco, Michael S.

NONSHARED O&M

Subject: Zero Emission Vehicles & Renewable Natural Gas Vehicles
Workpaper: 2RF004.000

SoCalGas Position: SoCalGas forecasts \$48.333 million for Ownership Costs for Test-Year 2024.

Workpaper Group	2024
2RF003-001	20.215
2RF003-002	7.981
2RF003-003	6.753
2RF004-000	13.384
Total	48.333

SoCalGas revised its request from \$49.322 million to \$48.333 million in Errata Testimony submitted in May 2023.

Exhibit SCG-18-R-E, p. MF-12 to MF-31

Cal Advocates Position: Cal Advocates recommends a TY 2024 forecast of \$29.069 million.

Exhibit CA-11, p. 2, 15-23

Note: Cal Advocates reduction is based on the SCG's TY2024 forecast of \$49.323 million filed in Aug-2022, Exhibit SCG-18-R. Subsequently, SCG revised its forecast to \$48.333 million in May-2023, Exhibit SCG-18-R-E, a reduction of \$0.989 million.

There is a discrepancy for the recommended funding between Cal Advocates' Testimony (\$29.069 million) and RO model (\$30.069 million), a difference of \$1.000 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	13,383	0	-13,383
Nonstandard	0	0	0
TOTAL	13,383	0	-13,383

CHAPTER 1A10-a8

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-18-WP-R-E
Area: Fleet Services
Witness: Franco, Michael S.

NONSHARED O&M

Subject: Telematics Service Fees
Workpaper: 2RF005.000

SoCalGas Position: SoCalGas forecasts \$2.635 million for Telematics Service Fees for Test-Year 2024.

Exhibit SCG-18-R-E, p. MF-12 to MF-31

Cal Advocates Position: Cal Advocates forecasts \$1.754 million.

Exhibit CA-11, p. 2, 15-23

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	2,635	1,754	-881
Nonstandard	0	0	0
TOTAL	2,635	1,754	-881

Chapter 1 - Cal Advocates vs. SoCalGas

Part A - O&M and Capital Expenditures

11. SCG-19 - Real Estate & Facility Operations

a. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SoCalGas	Cal Advocates	Cal Advocates vs. SoCalGas	
1. 00653.0.ALL	75,590	0	(75,590)	1A11-a1
2. 00734.0.ALL	38,233	8,458	(29,775)	1A11-a2
TOTAL	113,823	8,458	(105,365)	

CHAPTER 1A11-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-19-CWP-E
Area: Real Estate & Facility Operations
Witness: Guy, Brenton K.

CAPITAL EXPENDITURES

Project: Fleet & Facility Operations' Capital Projects
Budget Code: 00653.0.ALL

SoCalGas Position: SoCalGas requests \$52.182 million for 2022, \$74.122 million for 2023, and \$84.508 million for 2024 for Infrastructure & Improvements.

Budget Code	2022	2023	2024
006530.001	31.263	31.263	31.263
006530.002	7.815	7.815	7.815
006530.003	7.108	29.048	39.434
006530.004	5.696	5.696	5.696
006530.005	0.300	0.300	0.300
Total	52.182	74.122	84.508

Exhibit SCG-19-R-E, p. BKG-24 to BKG-40

Cal Advocates Position: For 2022 - 2024, a downward adjustment to the Real Estate capital forecast by \$7.108 million in 2022, \$29.825 million in 2023, and \$40.281 million in 2024.

Exhibit CA-11, p. 3, 32-42

Note: Cal Advocates reduction is based on the SCG's 2022-2024 forecast \$7.108 million, \$29.825 million and \$40.281 million respectively for CCM Building filed in Aug-2022, Exhibit SCG-19-R. Subsequently, SCG revised its 2023 forecast to \$29.048 million and 2024 forecast to \$39.434 million in June-2023, Exhibit SCG-19-R-2E, a reduction of \$0.777 million and \$0.847 million respectively.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SCG	2022	2023	2024	Total
006530.003	7,108	29,048	39,434	75,590
Total	7,108	29,048	39,434	75,590
Cal Advocates	2022	2023	2024	Total
006530.003	0	0	0	0
Total	0	0	0	0
Difference	2022	2023	2024	Total
006530.003	-7,108	-29,048	-39,434	-75,590
Total	-7,108	-29,048	-39,434	-75,590

CHAPTER 1A11-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-19-CWP-E
Area: Real Estate & Facility Operations
Witness: Guy, Brenton K.

CAPITAL EXPENDITURES

Project: Fleet Alternative Refueling Infrastructure
Budget Code: 00734.0.ALL

SoCalGas Position: SoCalGas requests \$9.146 million for 2022, \$29.973 million for 2023, and \$13.954 million for 2024 for Fleet Alternative Refueling with the following categories.

Categories	2022	2023	2024
RNG Refueling Stations	3.298	4.105	1.055
Hydrogen Refueling Stations	0.621	20.739	8.415
EV Charging	5.227	5.129	4.484
Total	9.146	29.973	13.954

Exhibit SCG-19-R-2E, p. BKG-25

Cal Advocates Position: For 2022 - 2024, a downward adjustment to the Real Estate capital forecast by \$0.621 million in 2022, \$20.739 million in 2023, and \$8.415 million in 2024.

Exhibit CA-11, p. 3, 32-42

CHAPTER 1A11-a2

Proposed Capital Expenditures (in thousands of 2021 dollars)

SCG	2022	2023	2024	Total
007340.001	811	0	0	811
007340.002	367	0	0	367
007340.003	1,044	518	0	1,562
007340.004	0	233	507	740
007340.005	929	1,153	5	2,087
007340.006	0	2,054	396	2,450
007340.007	147	147	147	441
00734A.001	621	20,739	8,415	29,775
Total	3,919	24,844	9,470	38,233

Cal Advocates	2022	2023	2024	Total
007340.001	811	0	0	811
007340.002	367	0	0	367
007340.003	1,044	518	0	1,562
007340.004	0	233	507	740
007340.005	929	1,153	5	2,087
007340.006	0	2,054	396	2,450
007340.007	147	147	147	441
00734A.001	0	0	0	0
Total	3,298	4,105	1,055	8,458

Difference	2022	2023	2024	Total
007340.001	0	0	0	0
007340.002	0	0	0	0
007340.003	0	0	0	0
007340.004	0	0	0	0
007340.005	0	0	0	0
007340.006	0	0	0	0
007340.007	0	0	0	0
00734A.001	-621	-20,739	-8,415	-29,775
Total	-621	-20,739	-8,415	-29,775

Chapter 1 - Cal Advocates vs. SoCalGas

Part A - O&M and Capital Expenditures

12. SCG-21 - Information Technology

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	Cal Advocates	Cal Advocates vs. SoCalGas	
1. 2IT007.000	0	451	451	1A12-a1
TOTAL	0	451	451	

CHAPTER 1A12-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-21-WP-R-2E
Area: Information Technology
Witness: Gordon, Ben W. and Exon, William J.

NONSHARED O&M

Subject: IT Applications NSS
Workpaper: 2IT007.000

SoCalGas Position: SoCalGas forecasts \$0* for IT Application NSS for Test-Year 2024.

Exhibit SCG-21-R-E, p. TLB/WJE-11 to TLB/WJE-13

*SCG revised its forecast from \$0.451 million to \$0 in May-2023, Exhibit SCG-21-R-E, a reduction of \$0.451 million.

Cal Advocates Position: Cal Advocates does not oppose SCG's forecast.
Exhibit CA-11, p. 56.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	451	451
Nonstandard	0	0	0
TOTAL	0	451	451

Chapter 1 - Cal Advocates vs. SoCalGas

Part A - O&M and Capital Expenditures

12. SCG-21 - Information Technology

b. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SoCalGas	Cal Advocates	Cal Advocates vs. SoCalGas	
1. 00756.0.ALL	70,612	0	(70,612)	1A12-b1
TOTAL	70,612	0	(70,612)	

CHAPTER 1A12-b1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-21-CWP-R
Area: Information Technology
Witness: Gordon, Ben W. and Exon, William J.

CAPITAL EXPENDITURES

Project: Applications - Utility Operations/Mandated
Budget Code: 00756.0.ALL

SoCalGas Position: SoCalGas requests \$7.953 million for 2022, \$51.758 million for 2023, and \$32.416 million for 2024 for Administrative & General, of which \$5.168 million, \$42.882 million, and \$22.562 million are for SAP Transformation for 2022, 2023, and 2024 respectively.

Please see Note for additional detail.

Budget Code	2022	2023	2024
00756L.001	1.041	2.562	2.562
00756L.002	3.003	22.000	20.000
00756L.003	1.124		
00756L.004		18.000	
00756L.005		0.320	
Total	5.168	42.882	22.562

Exhibit SCG-21-R-E, p. TLB/WJE-22, SCG-29-R-E, p. SPM-60, SCG-21-CWP-R, p. 2-34

Cal Advocates Position: For 2022 - 2024, a downward adjustment to the Information Technology capital forecast by \$5.168 million in 2022, \$42.882 million in 2023, and \$22.562 million in 2024.

Exhibit CA-11, p. 3, 60-66

Note: SAP, the financial accounting system, is utilized to help generate Company financial statements and regulatory reports. Upgrades and implementations are necessary to maintain a very complex and customized system that handles large volume of highly sensitive data. A new version of SAP was created, and the vendor will no longer support the Company's existing version, rendering the current version obsolete and an unacceptable cybersecurity and reporting risk if the SAP Transformation Project is not executed.

CHAPTER 1A12-b1

Proposed Capital Expenditures (in thousands of 2021 dollars)

SCG	2022	2023	2024	Total
00756L.001	1,041	2,562	2,562	6,165
00756L.002	3,003	22,000	20,000	45,003
00756L.003	1,124	0	0	1,124
00756L.004	0	18,000	0	18,000
00756L.005	0	320	0	320
Total	5,168	42,882	22,562	70,612

Cal Advocates	2022	2023	2024	Total
00756L.001	0	0	0	0
00756L.002	0	0	0	0
00756L.003	0	0	0	0
00756L.004	0	0	0	0
00756L.005	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
00756L.001	-1,041	-2,562	-2,562	-6,165
00756L.002	-3,003	-22,000	-20,000	-45,003
00756L.003	-1,124	0	0	-1,124
00756L.004	0	-18,000	0	-18,000
00756L.005	0	-320	0	-320
Total	-5,168	-42,882	-22,562	-70,612

Chapter 1 - Cal Advocates vs. SoCalGas

Part A - O&M and Capital Expenditures

13. SCG-22 - Cybersecurity

a. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SoCalGas	Cal Advocates	Cal Advocates vs. SoCalGas	
1. 00745.0.ALL	94,506	53,655	(40,851)	1A13-a1
TOTAL	94,506	53,655	(40,851)	

CHAPTER 1A13-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-22-CWP-R
Area: Cybersecurity
Witness: Zevallos, Omar

CAPITAL EXPENDITURES

Project: IT - Enterprise - Cyber - R
Budget Code: 00745.0.ALL

SoCalGas Position: SoCalGas requests \$28.842 million for 2022, \$36.788 million for 2023, and \$42.915 million for 2024 for Cybersecurity.

The zero-based forecast is based upon consideration of business conditions, cybersecurity industry conditions and the current threat landscape in the energy and utilities industry.

Budget Code	2022	2023	2024
00745AA	7.560	9.264	6.026
00745AB	0.806	5.204	5.257
00745AC		7.434	7.510
00745AD	15.578	7.363	11.530
00745B	4.898	7.523	12.592
Total	28.842	36.788	42.915

Exhibit SCG-22-R, LRM-18 to LRM-26

Cal Advocates Position: For 2022 - 2024, Cal Advocates recommends a downward adjustment to the overall Cybersecurity capital forecast by \$8.288 million in 2022, \$13.218 million in 2023, and \$19.345 million in 2024.

Exhibit CA-11, p. 4, 75-81

CHAPTER 1A13-a1

Proposed Capital Expenditures (in thousands of 2021 dollars)

SCG	2022	2023	2024	Total
00745AA.002	6,661	0	0	6,661
00745AA.004	0	8,193	0	8,193
00745AA.006	0	0	5,329	5,329
00745AB.004	0	4,602	0	4,602
00745AB.006	0	0	4,649	4,649
00745AC.002	0	6,575	0	6,575
00745AC.004	0	0	6,642	6,642
00745AD.002	13,861	0	0	13,861
00745AD.004	0	6,512	0	6,512
00745AD.006	0	0	10,197	10,197
00745B.002	4,287	0	5	4,292
00745B.006	0	6,653	0	6,653
00745B.008	0	0	10,340	10,340
Total	24,809	32,535	37,162	94,506

Cal Advocates	2022	2023	2024	Total
00745AA.002	4,436	0	0	4,436
00745AA.004	0	4,864	0	4,864
00745AA.006	0	0	2,555	2,555
00745AB.004	0	2,733	0	2,733
00745AB.006	0	0	2,228	2,228
00745AC.002	0	3,904	0	3,904
00745AC.004	0	0	3,184	3,184
00745AD.002	9,230	0	0	9,230
00745AD.004	0	3,866	0	3,866
00745AD.006	0	0	4,888	4,888
00745B.002	2,855	0	5	2,860
00745B.006	0	3,950	0	3,950
00745B.008	0	0	4,957	4,957
Total	16,521	19,317	17,817	53,655

Difference	2022	2023	2024	Total
00745AA.002	-2,225	0	0	-2,225
00745AA.004	0	-3,329	0	-3,329
00745AA.006	0	0	-2,774	-2,774
00745AB.004	0	-1,869	0	-1,869
00745AB.006	0	0	-2,421	-2,421
00745AC.002	0	-2,671	0	-2,671
00745AC.004	0	0	-3,458	-3,458
00745AD.002	-4,631	0	0	-4,631
00745AD.004	0	-2,646	0	-2,646
00745AD.006	0	0	-5,309	-5,309
00745B.002	-1,432	0	0	-1,432
00745B.006	0	-2,703	0	-2,703
00745B.008	0	0	-5,383	-5,383
Total	-8,288	-13,218	-19,345	-40,851

Chapter 1 - Cal Advocates vs. SoCalGas

Part A - O&M and Capital Expenditures

14. SCG-23 - CORPORATE CENTER - GENERAL ADMINISTRATION

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	Cal Advocates	Cal Advocates vs. SoCalGas	
1. 2SE000.001	69,335	72,424	3,089	1A14-a1
TOTAL	69,335	72,424	3,089	

CHAPTER 1A14-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-23-WP-R-E
Area: CORPORATE CENTER - GENERAL ADMINISTRATION
Witness: Cooper, Derick R.

NONSHARED O&M

Subject: SECC OUTSIDE SERVICES EMPLOYED - F923.1
Workpaper: 2SE000.001

SoCalGas Position: SoCalGas forecasts \$69.335 million for Outside Services Employed F923.1 for Test-Year 2024.

Workpaper Group	2024
2SE000.001	69.335
2SE000.002	3.382
Total	71.717

SoCalGas' forecast is updated from \$69.335 million to \$70.720 million in Update Testimony (Exh. SCG-401/SOCALGAS-401) served on July 7, 2023, an increase of \$1.385 million.

Exhibit SCG-23-R-E/SDG&E-27-R-E, p. DRC-2

Cal Advocates Position: Cal Advocates does not oppose Sempra's request of \$134,840,000* for Corporate Center – General Administration.

Exhibit CA-12-E, p. 14-16

Note: Cal Advocates amount of \$134.840 million (2021\$) is for both SoCalGas and SDG&E, it is based on Sempra's testimony filed on May-2022. Subsequently, Sempra revised its forecast to \$130.063 million (2021\$) in June-2023.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	69,335	72,424	3,089
TOTAL	69,335	72,424	3,089

Chapter 1 - Cal Advocates vs. SoCalGas

Part A - O&M and Capital Expenditures

15. SCG-25 - CORPORATE CENTER - COMPENSATION & BENEFITS

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	Cal Advocates	Cal Advocates vs. SoCalGas	
1. 2CP000.000	112,372	46,241	(66,131)	1A15-a1
2. 2CP000.003	727	755	28	1A15-a2
3. 2PB000.000	127,918	103,690	(24,228)	1A15-a3
4. 2PB000.001	6,064	4,868	(1,196)	1A15-a4
5. 2PB000.002	677	528	(149)	1A15-a5
6. 2PB000.003	1,179	1,187	8	1A15-a6
7. 2PB000.004	1,121	1,161	40	1A15-a7
8. 2PB000.006	171	179	8	1A15-a8
9. 2PB000.008	1,514	1,589	75	1A15-a9
10. 2PB000.009	33,261	17,307	(15,954)	1A15-a10
11. 2PB000.010	317	135	(182)	1A15-a11
12. 2PB000.011	2,206	1,103	(1,103)	1A15-a12
13. 2PB000.012	1,611	1,614	3	1A15-a13
14. 2PB000.013	2,236	2,338	102	1A15-a14
15. 2PB000.015	1,908	1,980	72	1A15-a15
16. 2PB000.018	272	283	11	1A15-a16
TOTAL	293,554	184,958	(108,596)	

CHAPTER 1A15-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-25-WP-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: COMPENSATION - VARIABLE PAY (GRC USE ONLY)
Workpaper: 2CP000.000

SoCalGas Position: SoCalGas forecasts \$112.372 million for Compensation - Variable Pay for Test-Year 2024.

SoCalGas revised its request from \$114.022 million to \$112.372 million in Errata Testimony submitted in May 2023.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-2, DSR-8 to DSR-19

Cal Advocates Position: Cal Advocates recommends that ratepayers only fund 50% of Sempra's ICP funding request, after the labor inflation rate adjustment and removal the financial health metric. This results in a Cal Advocates ICP program funding recommendation for SoCalGas and SDG&E of \$54.401 million and \$37.134 million, respectively.

Exhibit CA-13-E, p. 4-10

Note: There is a discrepancy for the recommended funding between Cal Advocates' Testimony and RO model.

Exhibit CA-13-E, p. 4, Table 13-3 shows a recommended funding of \$46.241 million.

Cal Advocates RO Model and Exhibit CA-13-E, p. 8, Line 20 shows a recommended funding of \$54.401 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	112,372	46,241	-66,131
NonLabor	0	0	0
Nonstandard	0	0	0
TOTAL	112,372	46,241	-66,131

CHAPTER 1A15-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-25-WP-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: COMPENSATION - SPECIAL RECOGNITION AWARDS
Workpaper: 2CP000.003

SoCalGas Position: SoCalGas forecasts \$0.727 million for Compensation - Special Recognition Awards for Test-Year 2024.

SoCalGas revised its request from \$0.755 million to \$0.727 million in Errata Testimony submitted in May 2023.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-20 to DSR-22

Cal Advocates Position: Cal Advocates does not oppose Sempra's requests for Recognition Programs .

Exhibit CA-13-E, p. 4-5

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	727	755	28
TOTAL	727	755	28

CHAPTER 1A15-a3

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-25-WP-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: HEALTH BENEFITS - MEDICAL
Workpaper: 2PB000.000

SoCalGas Position: SoCalGas forecasts \$127.918 million for Medical for Test-Year 2024.

SoCalGas revised its request from \$132.596 million to \$127.918 million in Errata Testimony submitted in May 2023. Subsequently, SoCalGas served Update Testimony on July 7, 2023 where its forecast is updated to \$129.823 million, an increase of \$1.905 million.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-23 to DSR-28

Cal Advocates Position: Cal Advocates recommends an additional adjustment to reflect that each utility has a significantly lower enrollment than 100% for its medical health plans. For SCG, 92% of its TY 2024 medical plan funding request results in a Cal Advocates recommendation of \$103.690 million.

Cal Advocates does not oppose Sempra's requested medical escalation rate .

Exhibit CA-13-E, p. 10-13

Note: There is a discrepancy for the recommended funding between CalPA's Testimony (\$103.690 million) and RO model (\$121.988 million), a difference of \$18.298 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	127,918	103,690	-24,228
TOTAL	127,918	103,690	-24,228

CHAPTER 1A15-a4

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-25-WP-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: HEALTH BENEFITS - DENTAL
Workpaper: 2PB000.001

SoCalGas Position: SoCalGas forecasts \$6.064 million for Health Benefits - Dental for Test-Year 2024.

SoCalGas revised its request from \$6.225 million to \$6.064 million in Errata Testimony submitted in May 2023. Subsequently, SoCalGas served Update Testimony (Exh. SCG-401/SDG&E-401) on July 7, 2023 where its forecast is updated to \$5.610 million, a reduction of \$0.454 million.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-28 to DSR-30

Cal Advocates Position: Cal Advocates recommends applying the same adjustment methodology used to calculate Cal Advocates' TY 2024 medical cost recommendation to calculate Cal Advocates' TY 2024 dental cost recommendation. This results in a Cal Advocates TY 2024 forecast dental cost recommendation for SoCalGas of \$4.868 million.

Exhibit CA-13-E, p. 13-14

Note: There is a discrepancy for the recommended funding between Cal Advocates' Testimony (\$4.868 million) and RO model (\$5.727 million), a difference of \$0.859 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	6,064	4,868	-1,196
TOTAL	6,064	4,868	-1,196

CHAPTER 1A15-a5

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-25-WP-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: HEALTH BENEFITS - VISION
Workpaper: 2PB000.002

SoCalGas Position: SoCalGas forecasts \$0.677 million for Health Benefits - Vision for Test-Year 2024.

SoCalGas revised its request from \$0.701 million to \$0.677 million in Errata Testimony submitted in May 2023. Subsequently, SoCalGas served Update Testimony (Exh. SCG-401/SDG&E-401) on July 7, 2023 where its forecast is updated to \$0.627 million, a reduction of \$0.050 million.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-30 to DSR-31

Cal Advocates Position: Cal Advocates recommends applying the same adjustment methodology used to calculate Cal Advocates' TY 2024 medical cost recommendation to calculate Cal Advocates' TY 2024 vision cost recommendation. This results in a Cal Advocates TY 2024 vision cost forecast recommendation for SoCalGas of \$0.528.

Exhibit CA-13-E, p. 14

Note: There is a discrepancy for the recommended funding between Cal Advocates' Testimony (\$0.528 million) and RO model (\$0.645 million), a difference of \$0.117 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	677	528	-149
TOTAL	677	528	-149

CHAPTER 1A15-a6

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-25-WP-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: HEALTH BENEFITS - WELLNESS
Workpaper: 2PB000.003

SoCalGas Position: SoCalGas forecasts \$1.179 million for Health Benefits - Wellness for Test-Year 2024.

SoCalGas revised its request from \$1.187 million to \$1.179 million in Errata Testimony submitted in May 2023. Subsequently, SoCalGas served Update Testimony (Exh. SCG-401/SDG&E-401) on July 7, 2023 where its forecast is updated to \$1.181 million, an increase of \$0.002 million.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-31 to DSR-33

Cal Advocates Position: Cal Advocates has reviewed the programs, historical expenses, and projected expense forecasts for Health Benefits – Wellness and does not oppose Sempra’s forecast.

Exhibit CA-13-E, p. 14-15

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	1,179	1,187	8
TOTAL	1,179	1,187	8

CHAPTER 1A15-a7

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-25-WP-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: HEALTH BENEFITS - EMP ASSISTANCE PROGRAM
Workpaper: 2PB000.004

SoCalGas Position: SoCalGas forecasts \$1.121 million for Health Benefits - Emp Assistance Program for Test-Year 2024.

SoCalGas revised its request from \$1.161 million to \$1.121 million in Errata Testimony submitted in May 2023.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-33 to DSR-34

Cal Advocates Position: Cal Advocates has reviewed the programs, historical expenses, and projected expense forecasts for Health Benefits – EAP and does not oppose Sempra’s forecast.

Exhibit CA-13-E, p. 15

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	1,121	1,161	40
TOTAL	1,121	1,161	40

CHAPTER 1A15-a8

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-25-WP-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: WELFARE BENEFITS - AD&D INSURANCE
Workpaper: 2PB000.006

SoCalGas Position: SoCalGas forecasts \$0.171 million for Welfare Benefits - AD&D Insurance for Test-Year 2024.

SoCalGas revised its request from \$0.179 million to \$0.171 million in Errata Testimony submitted in May 2023. Subsequently, SoCalGas served Update Testimony (Exh. SCG-401/SDG&E-401) on July 7, 2023 where its forecast is updated to \$0.172 million, an increase of \$0.001 million.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-35

Cal Advocates Position: Cal Advocates does not oppose Sempra's requests for the welfare benefits programs - AD&D Insurance.

Exhibit CA-13-E, p. 16

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	171	179	8
TOTAL	171	179	8

CHAPTER 1A15-a9

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-25-WP-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: WELFARE BENEFITS - LIFE INSURANCE
Workpaper: 2PB000.008

SoCalGas Position: SoCalGas forecasts \$1.514 million for Welfare Benefits - Life Insurance for Test-Year 2024.

SoCalGas revised its request from \$1.589 million to \$1.514 million in Errata Testimony submitted in May 2023. Subsequently, SoCalGas served Update Testimony (Exh. SCG-401/SDG&E-401) on July 7, 2023 where its forecast is updated to \$1.526 million, an increase of \$0.012 million.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-35 to DSR-36

Cal Advocates Position: Cal Advocates does not oppose Sempra's requests for the welfare benefits programs - Life Insurance.

Exhibit CA-13-E, p. 15-16

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	1,514	1,589	75
TOTAL	1,514	1,589	75

CHAPTER 1A15-a10

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-25-WP-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN
Workpaper: 2PB000.009

SoCalGas Position: SoCalGas forecasts \$33.261 million for Retirement Benefits - Retirement Savings Plan for Test-Year 2024.

SoCalGas revised its request from \$34.613 million to \$33.261 million in Errata Testimony submitted in May 2023. Subsequently, SoCalGas served Update Testimony (Exh. SCG-401/SDG&E-401) on July 7, 2023 where its forecast is updated to \$34.241 million, , an increase of \$0.980 million.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-36 to DSR-37

Cal Advocates Position: Cal Advocates does not oppose Sempra's requests for the Retirement Savings Plan.

There is a discrepancy for the recommended funding between Cal Advocates' Testimony (\$34.613 million) and RO model (\$17.307 million), a difference of \$17.306 million.

Exhibit CA-13-E, p. 16-17

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	33,261	17,307	-15,954
TOTAL	33,261	17,307	-15,954

CHAPTER 1A15-a11

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-25-WP-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: RETIREMENT BENEFITS-NQ SAVINGS PLAN
Workpaper: 2PB000.010

SoCalGas Position: SoCalGas forecasts \$0.317 million for Retirement Benefits-NQ Savings Plan for Test-Year 2024.

SoCalGas' forecast is updated from \$0.317 million to \$0.321 million in Update Testimony (Exh. SCG-401/SOCALGAS-401) served on July 7, 2023, an increase of \$0.004 million.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-37

Cal Advocates Position: Cal Advocates recommends using the methodology in the testimony's ICP discussion to adjust Sempra's nonqualified retirements savings plan funding request. In addition, Cal Advocates recommends ratepayer funding of no more than 50% of nonqualified retirements savings plans. This results in a TY 2024 nonqualified retirement savings plan funding amount of \$0.135 million for SoCalGas.

Exhibit CA-13-E, p. 18

Note: There is a discrepancy for the recommended funding between Cal Advocates' Testimony (\$0.135 million) and RO model (\$0.159 million), a difference of \$0.024 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	317	135	-182
TOTAL	317	135	-182

CHAPTER 1A15-a12

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-25-WP-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: RETIREMENT BENEFITS - SUPPLEMENTAL PENSION
Workpaper: 2PB000.011

SoCalGas Position: SoCalGas forecasts \$2.206 million for Retirement Benefits - Supplemental Pension for Test-Year 2024.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-38

Cal Advocates Position: Cal Advocates recommends ratepayer funding of no more than 50%, for a TY 2024 supplemental pension plan funding amount \$1.103 million for SoCalGas.

Exhibit CA-13-E, p. 18-19

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	2,206	1,103	-1,103
TOTAL	2,206	1,103	-1,103

CHAPTER 1A15-a13

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-25-WP-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: OTHER BENEFITS - BENEFIT ADMIN FEES
Workpaper: 2PB000.012

SoCalGas Position: SoCalGas forecasts \$1.611 million for Other Benefits - Benefit Admin Fees for Test-Year 2024.

SoCalGas revised its request from \$1.614 million to \$1.611 million in Errata Testimony submitted in May 2023. Subsequently, SoCalGas served Update Testimony (Exh. SCG-401/SDG&E-401) on July 7, 2023 where its forecast is updated to \$1.715 million, , an increase of \$0.104 million.

SoCalGas' forecast is updated from \$1.611 million to \$1.175 million in Update Testimony (Exh. SCG-401/SOCALGAS-401) served on July 7, 2023, an increase of \$0.104 million.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-39 to DSR-40

Cal Advocates Position: Cal Advocates does not oppose Sempra's requests for the other benefits programs - Benefit Admin Fees.

Exhibit CA-13-E, p. 19-20

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	1,611	1,614	3
TOTAL	1,611	1,614	3

CHAPTER 1A15-a14

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-25-WP-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: OTHER BENEFITS - EDUCATIONAL ASSISTANCE
Workpaper: 2PB000.013

SoCalGas Position: SoCalGas forecasts \$2.236 million for Other Benefits - Educational Assistance for Test-Year 2024.

SoCalGas revised its request from \$2.338 million to \$2.236 million in Errata Testimony submitted in May 2023. Subsequently, SoCalGas served Update Testimony (Exh. SCG-401/SDG&E-401) on July 7, 2023 where its forecast is updated to \$2.400 million, an increase of \$0.164 million.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-39 to DSR-41

Cal Advocates Position: Cal Advocates does not oppose Sempra's requests for the other benefits programs - Education Assistance.

Exhibit CA-13-E, p. 19-20

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	2,236	2,338	102
TOTAL	2,236	2,338	102

CHAPTER 1A15-a15

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-25-WP-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: OTHER BENEFITS - MASS TRANSIT
Workpaper: 2PB000.015

SoCalGas Position: SoCalGas forecasts \$1.908 million for Other Benefits - Mass Transit for Test-Year 2024.

SoCalGas revised its request from \$1.980 million to \$1.908 million in Errata Testimony submitted in May 2023.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-39, DSR-41 to DSR-42

Cal Advocates Position: Cal Advocates does not oppose Sempra's requests for the other benefits programs - Mass Transit.

Exhibit CA-13-E, p. 19-20

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	1,908	1,980	72
TOTAL	1,908	1,980	72

CHAPTER 1A15-a16

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-25-WP-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: OTHER BENEFITS - SPECIAL EVENTS
Workpaper: 2PB000.018

SoCalGas Position: SoCalGas forecasts \$0.272 million for Other Benefits - Special Events for Test-Year 2024.

SoCalGas revised its request from \$0.283 million to \$0.272 million in Errata Testimony submitted in May 2023. Subsequently, SoCalGas served Update Testimony (Exh. SCG-401/SDG&E-401) on July 7, 2023 where its forecast is updated to \$0.291 millionan increase of \$0.019 million.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-39, DSR-42

Cal Advocates Position: Cal Advocates does not oppose Sempra's requests for the other benefits programs - Special Events.

Exhibit CA-13-E, p. 19-20

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	272	283	11
TOTAL	272	283	11

Chapter 1 - Cal Advocates vs. SoCalGas

Part A - O&M and Capital Expenditures

16. SCG-27 - Safety & Risk Management Systems

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	Cal Advocates	Cal Advocates vs. SoCalGas	
1. 2SM001.000	2,865	2,332	(533)	1A16-a1
2. 2SM002.000	1,623	1,207	(416)	1A16-a2
3. 2SM003.000	6,456	4,790	(1,666)	1A16-a3
4. 2SM005.000	2,181	1,550	(631)	1A16-a4
TOTAL	13,125	9,879	(3,246)	

CHAPTER 1A16-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-27-WP-R-E
Area: Safety & Risk Management Systems
Witness: Master, Neena N.

NONSHARED O&M

Subject: EMERGENCY SERVICES
Workpaper: 2SM001.000

SoCalGas Position: SoCalGas forecasts \$2.865 million for Emergency Services for Test-Year 2024.

Exhibit SCG-27-2R-E, p. NNM-54 to NNM-62 and SCG-27-WP-R-E, p. 93-113

Cal Advocates Position: Cal Advocates' recommendation for SCG's Emergency Services O&M expenses is \$2.332 million. Cal Advocates does not oppose SCG's 2024 non-labor expense forecast. For labor expense, Cal Advocates utilized SCG's 2021 adjusted recorded expense and SCG's 2024 forecast with adjustments for proposed activities.

Exhibit CA-14-E, p. 19-22

Note: SoCalGas submitted Errata Workpaper in May 2023 (SCG-27-WP-R-E) to revise its forecast from 3.028 million to 2.865 million. The changes are not reflected in Errata Testimony.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	2,547	1,852	-695
NonLabor	318	480	162
Nonstandard	0	0	0
TOTAL	2,865	2,332	-533

CHAPTER 1A16-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-27-WP-R-E
Area: Safety & Risk Management Systems
Witness: Master, Neena N.

NONSHARED O&M

Subject: CONTINUOUS IMPROVEMENT
Workpaper: 2SM002.000

SoCalGas Position: SoCalGas forecasts \$1.623 million for Continuous Improvement for Test-Year 2024. SoCalGas uses a base year forecast method plus incremental funding for Test-Year 2024 funding.

Exhibit SCG-27-2R-E, p. NNM-36 to NNM-42 and SCG-27-WP-R-E, p. 35-53

Cal Advocates Position: Cal Advocates' recommendation for SCG's Continuous Improvement O&M expenses is \$1.207 million. Cal Advocates utilized SCG's 2021 adjusted recorded expense and SCG's 2024 forecast to make its recommendations.

Exhibit CA-14-E, p. 12-14

Note: SoCalGas submitted Errata Workpaper in May 2023 (SCG-27-WP-R-E) to revise its forecast from 1.643 million to 1.623 million. The changes were not reflected in Errata Testimony (SCG-27-R-E).

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	1,538	1,151	-387
NonLabor	85	56	-29
Nonstandard	0	0	0
TOTAL	1,623	1,207	-416

CHAPTER 1A16-a3

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-27-WP-R-E
Area: Safety & Risk Management Systems
Witness: Master, Neena N.

NONSHARED O&M

Subject: SAFETY MANAGEMENT
Workpaper: 2SM003.000

SoCalGas Position: SoCalGas forecasts \$6.456 million for Safety Management for Test-Year 2024.

SoCalGas' forecast is updated from \$6.456 million to \$6.437 million in Update Testimony (Exh. SCG-401/SOCALGAS-401) served on July 7, 2023, a reduction of \$0.019 million.

Exhibit SCG-27-2R-E, p. NNM-42 to NNM-54 and SCG-27-WP-R-E, p. 54 to 92

Cal Advocates Position: Cal Advocates' recommendation for SCG's Safety Management O&M expenses is \$4.790 million.

Exhibit CA-14-E, p. 14-18

Note: SoCalGas submitted Errata Workpaper in May 2023 (SCG-27-WP-R-E) to revise its forecast from 6.524 million to 6.456 million. The changes are not reflected in Errata Testimony.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	3,203	2,567	-636
NonLabor	3,253	2,223	-1,030
Nonstandard	0	0	0
TOTAL	6,456	4,790	-1,666

CHAPTER 1A16-a4

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-27-WP-R-E
Area: Safety & Risk Management Systems
Witness: Master, Neena N.

NONSHARED O&M

Subject: TECHNOLOGY & ANALYTICS
Workpaper: 2SM005.000

SoCalGas Position: SoCalGas forecasts \$2.181 million for Technology & Analytics for Test-Year 2024.

Exhibit SCG-27-2R-E, p. NNM-62 to NNM-68

Cal Advocates Position: Cal Advocates' recommendation for SCG's Technology and Analytics O&M expenses is \$1.550 million.

Exhibit CA-14-E, p. 22 - 24

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	1,292	716	-576
NonLabor	889	834	-55
Nonstandard	0	0	0
TOTAL	2,181	1,550	-631

Chapter 1 - Cal Advocates vs. SoCalGas

Part A - O&M and Capital Expenditures

17. SCG-28 - People and Culture Department

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	Cal Advocates	Cal Advocates vs. SoCalGas	
1. 2HR004.000	12,171	11,112	(1,059)	1A17-a1
2. 2HR006.001	23,475	22,807	(668)	1A17-a2
TOTAL	35,646	33,919	(1,727)	

CHAPTER 1A17-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-28-WP-R-E
Area: People and Culture Department
Witness: Nishimoto, Abigail

NONSHARED O&M

Subject: SCG Director HR Services
Workpaper: 2HR004.000

SoCalGas Position: SoCalGas forecasts \$12.172 million for HR & Employee Services for Test-Year 2024.

Exhibit SCG-28-R-E, p. AMN-9 to AMN-16

Cal Advocates Position: Cal Advocates' TY 2024 recommendation for SCG's Human Resources and Employee Service O&M expense is \$11.113 million, which is \$1.338 million less than SCG's request of \$12.451* million. Cal Advocates developed its recommendation by utilizing SCG's 2021 recorded adjusted expenses.

Exhibit CA-14-E, p. 27-29

* SCG revised its request from \$12.451 million to \$12.172 million in Errata Testimony submitted in May 2023.

Note: Amounts may differ due to rounding.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	9,849	8,911	-938
NonLabor	2,322	2,201	-121
Nonstandard	0	0	0
TOTAL	12,171	11,112	-1,059

CHAPTER 1A17-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-28-WP-R-E
Area: People and Culture Department
Witness: Nishimoto, Abigail

NONSHARED O&M

Subject: Workers Comp and Long Term Disability
Workpaper: 2HR006.001

SoCalGas Position: SoCalGas forecasts \$23.475 million for Workers Comp and Long Term Disability for Test-Year 2024.

Exhibit SCG-28-R-E, p. AMN-29 to AMN-30

Cal Advocates Position: Cal Advocates' TY 2024 recommendation for Workers Compensation and Long Term Disability O&M expense is \$22.807 million, which is \$994,000* less than SCG's request of \$23.801 million.

Exhibit CA-14-E, p. 29-32

* Cal Advocates reduction is based on the SCG's TY2024 forecast of \$23.801 million filed in Aug-2022, Exhibit SCG-28-R. Subsequently, SCG revised its forecast to \$23.475 million in May-2023, a reduction of \$0.326 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	23,475	22,807	-668
Nonstandard	0	0	0
TOTAL	23,475	22,807	-668

Chapter 1 - Cal Advocates vs. SoCalGas

Part A - O&M and Capital Expenditures

18. SCG-29 - Accounting and Finance, Legal, Regulatory Affairs, External Affairs

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	Cal Advocates	Cal Advocates vs. SoCalGas	
1. 2AG006.000	4,814	3,377	(1,437)	1A18-a1
2. 2AG010.000	8,467	6,527	(1,940)	1A18-a2
3. 2AG013.000	616	633	17	1A18-a3
TOTAL	13,897	10,537	(3,360)	

CHAPTER 1A18-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-29-WP-R-E
Area: Accounting and Finance, Legal, Regulatory Affairs, External Affairs
Witness: Mijares, Sara P.

NONSHARED O&M

Subject: BUSINESS STRATEGY & ENERGY POLICY
Workpaper: 2AG006.000

SoCalGas Position: SoCalGas forecasts \$4.814 million for Business Strategy & Energy Policy, which consists of the Energy Policy (EP) group, the Planning & Legislative Analysis (P&LA) group and the Business Strategy group who are collectively responsible for policy and legislative analysis, decarbonization planning, engagement and outreach related to existing and proposed state and federal policies, which are increasingly focused on the transition away from traditional natural gas, as well as long-term organizational strategic and system planning toward decarbonization targets. The forecast includes staffing increases to respond to a significant increase in energy and environmental legislative, policy and regulatory activities.

SoCalGas revised its request from \$4.869 million to \$4.814 million in Errata Testimony submitted in May 2023, a reduction of \$55,000.
Exhibit SCG-29-R-E, p. SPM-28 to SPM-39

Cal Advocates Position: Cal Advocates' recommendation for SCG's Business Strategy and Energy Policy O&M expenses is \$3.377 million. Cal Advocates' recommendation is based on SCG's 2021 adjusted recorded expense and SCG's 2024 forecast with adjustments for proposed activities. Cal Advocates' recommendation is \$1.492* million less than SCG's forecast.

Exhibit CA-14-E, p. 35-37

* Cal Advocates reduction is based on the SCG's TY2024 forecast of \$4.869 million filed in Aug-2022, Exhibit SCG-29-R. Subsequently, SCG revised its forecast to \$4.814 million in May-2023, a reduction of \$0.055 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	3,736	2,787	-949
NonLabor	1,078	590	-488
Nonstandard	0	0	0
TOTAL	4,814	3,377	-1,437

CHAPTER 1A18-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-29-WP-R-E
Area: Accounting and Finance, Legal, Regulatory Affairs, External Affairs
Witness: Mijares, Sara P.

NONSHARED O&M

Subject: CLAIMS PAYMENTS AND RECOVERY
Workpaper: 2AG010.000

SoCalGas Position: SoCalGas forecasts non-shared service cost of \$8.467 million for Claim Management, Claims Payment and Recovery Costs. SoCalGas uses a five-year adjusted average (2017-2021) to forecast the amount of labor, non-labor and claims payments for TY 2024.

Exhibit SCG-29-R-E, p. SPM-26 to SPM-27

Cal Advocates Position: Cal Advocates' TY 2024 recommendation for Claims Payment and Recovery Non-Shared O&M expense is \$6.527 million, which is \$1.940 million less than SCG's request of \$8.467 million. Cal Advocates developed its recommendation by utilizing the three-year adjusted average (2019-2021) to forecast the TY.

Exhibit CA-14-E, p. 37-41

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	8,467	6,527	-1,940
Nonstandard	0	0	0
TOTAL	8,467	6,527	-1,940

CHAPTER 1A18-a3

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-29-WP-R-E
Area: Accounting and Finance, Legal, Regulatory Affairs, External Affairs
Witness: Mijares, Sara P.

NONSHARED O&M

Subject: CONTROLLER & CFO
Workpaper: 2AG013.000

SoCalGas Position: SoCalGas forecasts \$0.616 million for Controller & CFO for Test Year 2024. SoCalGas revised its request from \$0.632 million to \$0.616 million in Errata Testimony submitted in May 2023, a reduction of 16,000.

Exhibit SCG-29-R-E, p. SPM-6 to SPM-8

Cal Advocates Position: Cal Advocates does not oppose SCG's forecast for Controller & CFO for TY2024. Cal Advocates forecast for Controller & CFO for TY2024 is based on the SCG's TY2024 forecast of \$0.633 million filed in Aug-2022, Exhibit SCG-29-R.

Exhibit CA-14-E, p. 34

Note: SCG revised its request from \$0.632 million to \$0.616 million in Errata Testimony submitted in May 2023.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	513	513	0
NonLabor	103	120	17
Nonstandard	0	0	0
TOTAL	616	633	17

Chapter 1 - Cal Advocates vs. SoCalGas

Part B - Capital-Related Costs

1. SCG-32 - Depreciation

Issue #	Subject	Reference
1. SCG32.000	Depreciation Parameters	1B1-a1
TOTAL	TOTAL	

CHAPTER 1B1-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-32-2R
Area: Depreciation
Witness: Watson, Dane A.
Subject: Depreciation Parameters

Issue Description: Depreciation Parameters

SoCalGas Position: SoCalGas disagrees with Cal Advocates' positions and recommendations. Cal Advocates fails to provide any actuarial analysis that shows how actuarial company data compares to their competing proposals. Cal Advocates' proposed rates would take a one-sided approach to move life out - extending the life for numerous larger accounts—which has the effect of decreasing depreciation expense) but freeze cost of removal at levels that have been in place for eight years.

Exhibit SCG-232, p. DAW-5 to DAW-7

Cal Advocates Position: Cal Advocates recommends that

- 1) Longer service life parameters be adopted;
- 2) Any proposal to shorten a service life be denied, and the current service life be retained;
- 3) Any increase in negative net salvage parameters should be rejected and recommends the retention of the existing net salvage parameters; and that
- 4) If the Commission increases any depreciation parameters that the costs be prorated over the GRC cycle.

Exhibit CA-17, p. 1, 7-14

Chapter 1 - Cal Advocates vs. SoCalGas

Part B - Capital-Related Costs

2. SCG-34 - Working Cash

Issue #	Subject	Reference
1. SCG34.000	Revenue Lag Days	1B2-a1
TOTAL	TOTAL	

CHAPTER 1B2-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-34-2R-E
Area: Working Cash
Witness: Hornbeck, Alexandra N.
Subject: Revenue Lag Days

Issue Description:

SoCalGas Position: SoCalGas proposes a revenue lag of 46.93 days for Test-Year 2024. The revenue lag is comprised of the following:
1) Meter reading lag - 15.2 days
2) Billing lag - 2.1 days
3) Collection lag - 28.8 days
4) Bank lag - 0.8 days

Exhibit SCG-34-2R-E, p. ANH-3, ANH-7, and ANH-11 to ANH-12

Cal Advocates Position: Cal Advocates recommends that the Commission adopt a revenue lag of 44.54 days. Cal Advocates recommends that its adjustments to Billing Lag Time and Bank Lag Time be included in the Revenue Lag Time calculations to reflect the increasing utilization of technology to receive mail and send payments.

Cal Advocates recommends that the Commission adopt a Billing Lag of 0.36 days and Bank Lag of 0.14 days. Cal Advocates recommends that SCG's Billing Lag and Bank Lag time be reduced by 83% to reflect the increasing utilization of technology to send and receive mail.

Exhibit CA-16, p. 8-11

Chapter 1 - Cal Advocates vs. SoCalGas

Part C - Other

1. SCG-04 - Gas Distribution

Issue #	Subject	Reference
1. SCG04.000	Locate and Mark Balancing Account (LMBA)	1C1-a1
2. SCG04.001	Litigated Project Costs Memorandum Account (LPCMA)	1C1-a2
3. SCG04.002	Political Activities Booked To Ratepayer Accounts	1C1-a3
TOTAL	TOTAL	

CHAPTER 1C1-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-04-R-E
Area: Gas Distribution
Witness: Walker, Shaena and Quezada, Cody
Subject: Locate and Mark Balancing Account (LMBA)

Issue Description:

SoCalGas Position: SoCalGas proposes to create the LMBA as a two-way, interest-bearing balancing account recorded on SoCalGas' financial statements. The purpose of the LMBA is to record the difference between the authorized revenue requirement to be adopted in the TY 2024 GRC and actual expenses specific to locate and mark expenses as sponsored in the Gas Distribution testimony of Mario Aguirre (Ex. SCG-04). SoCalGas proposes to amortize the balance in the LMBA in customer gas transportation rates in connection with the annual regulatory account update advice letter filing.

The extent of increased expenses for Locate and Mark activities are difficult to accurately predict, making the authorization of SoCalGas's proposed LMBA, a two-way balancing account, appropriate.

Exhibit SCG-04-R-E, p. MAA-31 to MAA-32, SCG-204, p. CCQ/SAW-11 to CCQ/SAW-14, and SCG-38-R-E, p. RMY-19

Cal Advocates Position: Cal Advocates opposes SCG's Locate and Mark two-way balancing account for TY2024.

Exhibit CA-02-E, p. 1, 8-9

CHAPTER 1C1-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-04-R-E
Area: Gas Distribution
Witness: Walker, Shaena and Quezada, Cody
Subject: Litigated Project Costs Memorandum Account (LPCMA)

Issue Description:

SoCalGas Position: SoCalGas proposes to create the LPCMA as an interest-bearing memorandum account recorded on SoCalGas' financial statements. The purpose of the LPCMA is to record the capital related costs associated with projects that are intended to qualify as a collectible project to be recovered from third-party customers (e.g., Contributions in Aid of Construction from a local governmental entity) instead of ratepayers, but later are deemed by a court to be non-collectible from third-party customers. Doing so would allow SoCalGas the opportunity to litigate whether the third-party customer should bear the cost at issue, while preserving the ability to later seek recovery of the incremental capital-related costs from ratepayers associated with the projects that can no longer be collected from a third-party customer if the litigation is unsuccessful.
See Note for additional detail

Cal Advocates Position: Cal Advocates opposes Sempra's proposal to establish the LPCMA.
Exhibit CA-06, p. 12-14

Note: Establishing the LPCMA would also serve to avoid the prohibition against retro-active ratemaking.

Exhibit SCG-04-R-E, p. MAA-76 to MAA-77, SCG-204 at CCQ/SAW-14 to CCQ/SAW-16, and SCG-38-R-E, p. RMY-20 to RMY-21.

CHAPTER 1C1-a3

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-04-R-E
Area: Gas Distribution
Witness: Walker, Shaena and Quezada, Cody
Subject: Political Activities Booked To Ratepayer Accounts

Issue Description:

SoCalGas Position: SoCalGas has made a good faith effort over the recent years to track the labor and non-labor costs associated with Political Activities as defined by the FERC USofA.

Adopting Cal Advocates' proposal to reduce RPA request for funding by 80% would result in significant reductions in SoCalGas's ability to support field operations across its service territory, communicate with regional and local governments and uphold existing franchise agreements.

The forecasts for each area are well supported and should be adopted.

Exhibit SCG-245-E and SCG-204 at CCQ/SAW-27.

Cal Advocates Position: An 80% disallowance for the estimated total TY costs of \$4.107 associated with the Regional Public Affairs organization described at SCG-04-R, Aguirre.

Exhibit CA-23-P-E, p. 37

Note: SCG revised its request from \$4.107 million to \$3.970 million in Errata Testimony submitted in May 2023.

Chapter 1 - Cal Advocates vs. SoCalGas

Part C - Other

2. SCG-06 - Gas Transmission Operations and Construction

Issue #	Subject	Reference
1. SCG06.000	Litigated Project Costs Memorandum Account (LPCMA)	1C2-a1
2. SCG06.001	Control Center Modernization (CCM) Building	1C2-a2
3. SCG06.002	Line 235 Project	1C2-a3
TOTAL	TOTAL	

CHAPTER 1C2-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-06-2R-E
Area: Gas Transmission Operations and Construction
Witness: Chiapa, Rick and Hruby, Steve and Garcia, Rene
Subject: Litigated Project Costs Memorandum Account (LPCMA)

Issue Description:

SoCalGas Position: SoCalGas proposes to create the LPCMA as an interest-bearing memorandum account recorded on SoCalGas' financial statements. The purpose of the LPCMA is to record the capital related costs associated with projects that are intended to qualify as a collectible project to be recovered from third-party customers (e.g., Contributions in Aid of Construction from a local governmental entity) instead of ratepayers, but later are deemed by a court to be non-collectible from third-party customers.

Exhibit SCG-06-2R-E, p. CHB-61 to CHB-62 and SCG-38-R-E, p. RMY-20 to RMY-21

Cal Advocates Position: Cal Advocates opposes Sempra's proposal to establish the LPCMA.

Exhibit CA-02-E, p. 4 and CA-06, p. 12-14

CHAPTER 1C2-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-06-2R-E
Area: Gas Transmission Operations and Construction
Witness: Chiapa, Rick and Hruby, Steve and Garcia, Rene
Subject: Control Center Modernization (CCM) Building

Issue Description:

SoCalGas Position: An incremental forecast is identified for the construction of the CCM building at the Pico Rivera facility, which includes construction of a new building that will house the Gas Control suite, Emergency Operations Center, and related support staff workspace. The specific details regarding the CCM Building can be found in the Control Center Modernization in the Gas Transmission Operations testimony of Rick Chiapa, Steve Hruby, and Aaron Bell (Ex. SCG-06).

Exhibit SCG-06-2R-E, p. CHB-109 to CHB-118 and SCG-19-R-2E, BKG-27

Cal Advocates Position: Cal Advocates does not oppose the CCM building justification. Cal Advocates recommends recovery for this project via a Tier 2 advice letter. Cal Advocates also recommends if actual total project costs exceed the forecasted costs by 10%, SCG will provide a reasonableness analysis showing why actual costs exceeded forecast.

Exhibit CA-02-E, p. 5 and Exhibit CA-11, p. 34-39

CHAPTER 1C2-a3

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-06-2R-E
Area: Gas Transmission Operations and Construction
Witness: Chiapa, Rick and Hruby, Steve and Garcia, Rene
Subject: Line 235 Project

Issue Description:

SoCalGas Position: SoCalGas requests Commission approval to proceed with the Line 235 Replacement option. Our testimony compares the costs of replacement and a repair option (repair) and the benefits of replacement, including long-term operational reliability of Line 235, resiliency of the gas transmission system, and capacity confidence. Due to the expected completion date of either the Repair or Replacement option extending beyond the 2024 General Rate Case cycle, there is no revenue requirement requested in this GRC. SoCalGas will present updated capital expenditures and the associated revenue requirement in a future GRC.

Exhibit SCG-06-2R-E, p. CHB-99 to CHB-109

Cal Advocates Position: Cal Advocates' recommendations regarding SoCalGas's Line 235 project:
1) The Commission should decline to make a determination that the line replacement as proposed is prudent and reasonable.
2) SoCalGas should file a separate application to address the Line 235 issues holistically.

Exhibit, CA-24, p. 1

Chapter 1 - Cal Advocates vs. SoCalGas

Part C - Other

3. SCG-09 - Gas Integrity Management Programs

Issue #	Subject	Reference
1. SCG09.000	Facilities Integrity Management Program Balancing Account (FIMPBA)	1C3-a1
2. SCG09.001	Gas Safety Enhancement Programs Balancing Account (GSEPBA)	1C3-a2
TOTAL	TOTAL	

CHAPTER 1C3-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-09
Area: Gas Integrity Management Programs
Witness: Sera, Travis and Razavi, Avidah
Subject: Facilities Integrity Management Program Balancing Account (FIMPBA)

Issue Description:

SoCalGas Position: SoCalGas proposes to create the FIMPBA as a two-way, interest-bearing balancing account recorded on SoCalGas's financial statements. The purpose of the FIMPBA is to record the difference between the authorized revenue requirement to be adopted in the TY 2024 GRC and actual expenses associated with the Facilities Integrity Management Program as sponsored by the Gas Integrity Management Programs testimony of Amy Kitson and Travis Sera (Ex. SCG-09) and Post-Test Year Ratemaking testimony of Khai Nguyen (Ex. SCG-40). SoCalGas proposes to use the same cost recovery mechanism (i.e., a 35% of total authorized expenditures threshold) as described above for the TIMPBA, DIMPBA, and SIMPBA and as approved in D.19-09-051.

Exhibit SCG-38-R-E, p. RMY-18 to RMY-19

Cal Advocates Position: Cal Advocates opposes SCG's request for the two-way balancing account for FIMPBA. Notwithstanding Cal Advocates' recommendation that SCG's request for FIMP O&M expenses be disallowed, the FIMPBA should be rejected as well. Cal Advocates finds that the creation of a FIMPBA is unnecessary. However, if the Commission should authorize a cost recovery mechanism for FIMP, Cal Advocates recommends that the FIMPBA be the same as that of the Transmission Integrity Management Program Balancing Account (TIMPBA).

Exhibit CA-03, p. 24-25

CHAPTER 1C3-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-09
Area: Gas Integrity Management Programs
Witness: Sera, Travis and Razavi, Avidh
Subject: Gas Safety Enhancement Programs Balancing Account (GSEPBA)

Issue Description:

SoCalGas Position: SoCalGas proposes to create the GSEPBA as a two-way, interest-bearing balancing account recorded on SoCalGas's financial statements. The purpose of this account is to record the difference between the authorized revenue requirement to be adopted in this TY 2024 GRC and actual expenses associated with new gas rules and regulations that are not recovered in any other regulatory accounts and are incurred as of January 1, 2024, as sponsored in the Gas Integrity Management Programs testimony of Amy Kitson and Travis Sera (Ex. SCG-09) and Post-Test Year Ratemaking testimony of Khai Nguyen (Ex. SCG-40). SoCalGas proposes to use the same cost recovery mechanism (i.e., 35% of total authorized expenditures threshold) as described above for the TIMPBA, DIMPBA, and SIMPBA and as approved in D.19-09-051.

Exhibit SCG-38-R-E, p. RMY-19

Cal Advocates Position:

While Cal Advocates does not take issue with this request, Cal Advocates opposes the use of a Tier 2 advice letter filing to recover costs. Instead, Cal Advocates recommends that a Tier 3 advice letter filing be authorized for the GSEPBA because this is consistent with the cost recovery method of the TIMPBA. SCG has not presented adequate support to justify the use of a less stringent method to recover cost overruns. A Tier 3 advice letter filing enables more scrutiny to ensure that costs are properly incurred and recorded, and requires action by the Commission before it can become effective. This will afford ratepayers some level of protection by preventing an automatic cost overrun recovery.

Exhibit CA-03, p. 25

Chapter 1 - Cal Advocates vs. SoCalGas

Part C - Other

4. SCG-10 - Gas Storage Operations and Construction

Issue #	Subject	Reference
1. SCG10.003	Aliso Canyon Memorandum Account (ACMA)	1C4-a1
TOTAL	TOTAL	

CHAPTER 1C4-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-10-R
Area: Gas Storage Operations and Construction
Witness: Bittleston, Lawrence T. and Hruby, Steve A.
Subject: Aliso Canyon Memorandum Account (ACMA)

Issue Description:

SoCalGas Position: SoCalGas presents for reasonableness review \$21.6 million in capital expenditures incurred by SoCalGas to complete the Aliso Canyon Turbine Replacement Project (ACTR). SoCalGas requests recovery of the ending balance recorded in the ACMA as of December 31, 2023. The ACMA is an interest-bearing memorandum account recorded on SoCalGas's financial statements. The purpose of the ACMA is to record incremental costs associated with the Aliso Canyon Turbine Replacement (ACTR) Project that was approved in D.13-11-023.

Exhibit SCG-10-R, p. LTB SH-36 to LTB SH-40 and SCG-38-R-E, p. RMY-10

Cal Advocates Position: Cal Advocates opposes SCG's request of \$21.6 million in excess cost recovery for its Aliso Canyon Turbine Replacement (ACTR) project. Cal Advocates recommends \$9.5 million, a reduction of \$12.6 million.

Exhibit CA-03, p. 5, 27-30

Chapter 1 - Cal Advocates vs. SoCalGas

Part C - Other

5. SCG-12 - Clean Energy Innovations

Issue #	Subject	Reference
1. SCG12.000	Proposal to Modify Advice Letter Requirement	1C5-a1
2. SCG12.001	Political Activities Booked to Ratepayer Accounts	1C5-a2
TOTAL	TOTAL	

CHAPTER 1C5-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-12-R
Area: Clean Energy Innovations
Witness: Infanzon, Armando
Subject: Proposal to Modify Advice Letter Requirement

Issue Description:

SoCalGas Position: SoCalGas is respectfully requesting that the process be modified to a Tier 2 Advice Letter to streamline and improve the program approval process.

Exhibit SCG-12-R, p. AI-49 to AI-50

Cal Advocates Position: Cal Advocates rejects SCG's proposal to modify the Tier 3 Advice Letter requirement for the RD&D Program.

Exhibit CA-07, p. 1, 9-10

CHAPTER 1C5-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-12-R
Area: Clean Energy Innovations
Witness: Infanzon, Armando
Subject: Political Activities Booked to Ratepayer Accounts

Issue Description:

SoCalGas Position: SoCalGas has made a good faith effort over the recent years to track the labor and non-labor costs associated with Political Activities as defined by the FERC USofA. The forecasts for each area are well supported and should be adopted. Cal Advocates' proposed 80% reduction in CEI would drastically limit SoCalGas's ability to support the development and implementation of innovative technologies that support California's climate policy goals, including the continued use and increased adoption of clean fuels, such as renewable natural gas, hydrogen, and synthetic natural gas, as well as carbon management in support of the State's carbon neutrality goals. Development of clean energy solutions help customers to adopt low carbon products and services and supports a variety of statewide clean policy commitments.

Exhibit SCG-245-E

Cal Advocates Position: An 80% disallowance for the estimated total TY costs of \$47.223 million associated with the Clean Energy Innovations organization described at SCG-12-R, Infanzon.

Exhibit CA-23-P-E, p. 37

Chapter 1 - Cal Advocates vs. SoCalGas

Part C - Other

6. SCG-13 - Customer Information System Replacement Program

Issue #	Subject	Reference
1. SCG13.000	Customer Services - CIS Replacement Program Capital PTY Recovery	1C6-a1
TOTAL	TOTAL	

CHAPTER 1C6-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-13
Area: Customer Information System Replacement Program
Witness: Goldman, Evan D.
Subject: Customer Services - CIS Replacement Program Capital PTY Recovery

Issue Description:

SoCalGas Position: SoCalGas forecasts to incur capital costs for the CIS Replacement Program from 2022 – 2026, totaling \$221.7 million. Since the CIS Replacement is forecasted to go in-service in 2026, funding is requested through the Post-Test Year Ratemaking testimony of Khai Nguyen (Exhibit SCG-40).

Exhibit SCG-13, p. EDG-20 to EDG-21

Cal Advocates Position: Cal Advocates recommends that SCG's CIS Replacement Program be removed from the PTY.

Exhibit CA-10, p. 2 and CA-20, p. 3, 18-23

Chapter 1 - Cal Advocates vs. SoCalGas

Part C - Other

7. SCG-19 - Real Estate & Facility Operations

Issue #	Subject	Reference
1. SCG19.000	Hydrogen Refueling Station Balancing Account (HRSBA)	1C7-a1
TOTAL	TOTAL	

CHAPTER 1C7-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-19-R-2E
Area: Real Estate & Facility Operations
Witness: Guy, Brenton K.
Subject: Hydrogen Refueling Station Balancing Account (HRSBA)

Issue Description:

SoCalGas Position: SoCalGas proposes to create the HRSBA as a two-way, interest-bearing balancing account recorded on SoCalGas' financial statements. The purpose of the HRSBA is to record the O&M and revenue associated with the operation of utility-owned, public access hydrogen refueling stations as sponsored in the Real Estate and Facility Operations testimony of Brenton Guy (Exhibit SCG-19) and Clean Energy Innovations testimony of Armando Infanzon (Ex. SCG-12). SoCalGas proposes to amortize the balance in the HRSBA in customer gas transportation rates in connection with the annual regulatory account update advice letter filing.

Exhibit SCG-19-R-2E, p. BKG-35 to BKG-38 and SCG-38-R-E, p. RMY-20

Cal Advocates Position: Cal Advocates opposes the creation of a newly proposed Hydrogen Refueling Station Balancing Account (HRSBA).

Exhibit CA-11, p. 39-42

Chapter 1 - Cal Advocates vs. SoCalGas

Part C - Other

8. SCG-23 - CORPORATE CENTER - GENERAL ADMINISTRATION

Issue #	Subject	Reference
1. SCG23.000	Privileged Internal Audit Reports	1C8-a1
TOTAL	TOTAL	

CHAPTER 1C8-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-23-R-E
Area: CORPORATE CENTER - GENERAL ADMINISTRATION
Witness: Cooper, Derick R.
Subject: Privileged Internal Audit Reports

Issue Description: Privileged Internal Audit Reports

SoCalGas Position: Cal Advocates' recommendation should be rejected based on the following .
1) Cal Advocates makes no claim that the expenses incurred were incorrect or imprudent.
2) The CPUC has long recognized the validity of the attorney/client privilege and there should be no automatic penalty to a regulated entity simply for exercising its legal rights.
3) It should be noted that these historical costs at issue are not used for GRC forecasting purposes. Instead, the allocation of these forecasted costs within the Audit Services department is based on the annual Audit Plan .

Exhibit SCG-223 / SDG&E-227, p. DRC-4 to DRC-6

Cal Advocates Position: Cal Advocates recommends the removal of \$381,000 in 2017, \$593,000 in 2018, \$344,000 in 2019, \$117,000 in 2020, and \$114,000 in 2021 for the internal audits that SCG asserts are protected by attorney-client privilege.

Exhibit CA-19, p. 7-11

Chapter 1 - Cal Advocates vs. SoCalGas

Part C - Other

9. SCG-24 - CORPORATE CENTER - INSURANCE

Issue #	Subject	Reference
1. SCG24.000	Wildfire Liability Insurance	1C9-a1
TOTAL	TOTAL	

CHAPTER 1C9-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-24
Area: CORPORATE CENTER - INSURANCE
Witness: Gaughan, Dennis J.
Subject: Wildfire Liability Insurance

Issue Description:

SoCalGas Position: Sempra requests \$237.913 million for Wildfire Liability Insurance. SoCalGas and SDG&E (Sempra) request reauthorization of their two-way Liability Insurance Premium Balancing Accounts (LIPBAs) for the TY 2024 GRC period.

Exhibit SCG-24/SDG&E-28, p. DJG-9 and SCG-38-R-E, p. RMY-16

Cal Advocates Position: Cal Advocates recommends making modifications to LIPBA (Liability Insurance Premium Balancing Accounts) for wildfire insurance and recommends Sempra to consider implementing self insurance if insurance increases in cost above \$250 million. Cal Advocates recommends LIPBA continue for wildfire liability insurance with certain modifications.

Exhibit CA-12-E, p. 1, 7-12

Chapter 1 - Cal Advocates vs. SoCalGas

Part C - Other

10. SCG-29 - Accounting and Finance, Legal, Regulatory Affairs, External Affairs

Issue #	Subject	Reference
1. SCG29.000	Political Activities Booked To Ratepayer Accounts	1C10-a1
TOTAL	TOTAL	

CHAPTER 1C10-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-29-R-E
Area: Accounting and Finance, Legal, Regulatory Affairs, External Affairs
Witness: Mijares, Sara P.
Subject: Political Activities Booked To Ratepayer Accounts

Issue Description:

SoCalGas Position: SoCalGas has made a good faith effort over the recent years to track the labor and non-labor costs associated with Political Activities as defined by the FERC USofA.

The A&G costs included in this request relate collectively to Accounting and Finance (A&F), Legal, Business Strategy and Energy Policy (BSEP), Regulatory Affairs, and External Affairs, which are crucial functions as a regulated utility. Cal Advocates' 35% proposed reduction to A&G would impact functions that are necessary to attend to our customers, maintain our internal controls, support internal clients and external stakeholders, as well as meeting financial, regulatory, and legal requirements.

The forecasts for each area are well supported and should be adopted.

Exhibit SCG-245-E

Cal Advocates Position: A 35% disallowance for the estimated total TY costs of \$47.249 million associated with Administrative and General costs described at SCG-29-R, Mijares.

Exhibit CA-23-P-E, p. 37

Note: SCG revised its Test-Year 2024 forecast from \$47.249 million to \$47.177 million in May 2023, Exhibit SCG-29-R-E.

Chapter 1 - Cal Advocates vs. SoCalGas

Part C - Other

11. SCG-35 - Gas Customer Forecast

Issue #	Subject	Reference
1. SCG35.000	Customer Forecast - Residential Single Family	1C11-a1
2. SCG35.001	Customer Forecast - Residential Multi-family	1C11-a2
3. SCG35.002	Econometric Software	1C11-a3
4. SCG35.003	50 Percent Reduction to the Rate of Gas Customer Growth	1C11-a4
TOTAL	TOTAL	

CHAPTER 1C11-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-35
Area: Gas Customer Forecast
Witness: Martinez, Eduardo
Subject: Customer Forecast - Residential Single Family

Issue Description:

SoCalGas Position: For the residential single-family and multi-family market segments, SoCalGas uses housing starts as the basis for its forecast. SoCalGas' forecast of the average annual active meter for residential single-family are as follow:

Year	Avg Annual Active Meters
2022	3,814,617
2023	3,839,406
2024	3,863,332

Exhibit SCG-35, p. SW-5

Cal Advocates Position: Cal Advocates recommends 3,809,777 for 2022, 3,827,080 for 2023, and 3,845,127 for TY 2024 for Gas Residential Single-Family Customer Forecast

Exhibit CA-18-2E, p. 2,

CHAPTER 1C11-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-35
Area: Gas Customer Forecast
Witness: Martinez, Eduardo
Subject: Customer Forecast - Residential Multi-family

Issue Description:

SoCalGas Position: For the residential single-family and multi-family market segments, SoCalGas uses housing starts as the basis for its forecast. SoCalGas' forecast of the average annual active meter for residential multi-family are as follow:

Year	Avg Annual Active Meters
2022	1,857,865
2023	1,875,644
2024	1,893,115

Exhibit SCG-35, p. SW-2 to SW-5

Cal Advocates Position: Cal Advocates recommends 1,850,266 for 2022, 1,860,380 for 2023, and 1,870,623 for TY2024 for Gas Residential Multi-Family Customer Forecast.

Exhibit CA-CA-18-2E, p. 2-3

CHAPTER 1C11-a3

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-35
Area: Gas Customer Forecast
Witness: Martinez, Eduardo
Subject: Econometric Software

Issue Description:

SoCalGas Position: SoCalGas's use of Econometric Software is reasonable. The software worked and it produced forecasts that, as demonstrated, are reasonable and should be adopted. Any implication or attempt to undermine the reasonableness of SoCalGas's forecasts based on the software should be rejected.

SoCalGas is open to exploring the use of alternative software packages in the future.

Exhibit SCG-235, p. EJM-16

Cal Advocates Position: Cal Advocates recommends, for the next GRC, that both utilities use up-to-date econometric software, recognized within the industry for forecasting purposes, rather than an obsolete package that is no longer in production and no longer supported by the manufacturer.

Exhibit CA-18-2E, p. 2

CHAPTER 1C11-a4

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-35
Area: Gas Customer Forecast
Witness: Martinez, Eduardo
Subject: 50 Percent Reduction to the Rate of Gas Customer Growth

Issue Description:

SoCalGas Position: SoCalGas believes that the proposed 50% is arbitrary, without any support, and unreasonable. Therefore, a blanket and unsupported 50% reduction to the gas customer forecast in 2023 and 2024 should be rejected.

Exhibit SCG-235, p. EJM-14 to EJM-15

Cal Advocates Position: Cal Advocates recommends that SoCalGas's Residential Single Family and Multi-Family forecasts, should be discounted by 50% as of July 2023 to account for the Commission's D.22-09-026 to disallow gas line extensions' allowances, refunds, and discounts.

Exhibit CA-18-2E, p. 12-13

Chapter 1 - Cal Advocates vs. SoCalGas

Part C - Other

12. SCG-40 - Post-Test Year Ratemaking

Issue #	Subject	Reference
1. SCG40.000	Post-Test Year Ratemaking	1C12-a1
TOTAL	TOTAL	

CHAPTER 1C12-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Cal Advocates Differences to SoCalGas Requests

Exhibit No.: SCG-40-2R-E
Area: Post-Test Year Ratemaking
Witness: Nguyen, Khai
Subject: Post-Test Year Ratemaking

Issue Description:

SoCalGas Position: SoCalGas's proposed ratemaking mechanism adjusts authorized revenue requirements for:

- 1) Labor and non-labor costs based on IHS Markit Global Insight's Power Planner (Global Insight) forecast,
- 2) Medical costs based on Willis Towers Watson's forecast, and
- 3) Capital-related revenue requirement using:
 - Five-year average of capital additions escalated based on Global Insight's forecast,
 - A forecast for the Honor Rancho Compressor Modernization project, Customer Information System (CIS) project, and various Gas Integrity Management Programs (DIMP, TIMP, SIMP, FIMP, and GSEP).

Exhibit SCG-40-2R-E, p. KN-ii

Cal Advocates Position: Cal Advocates recommends lower post-test year base revenue rate increases of 3% per year for SoCalGas and SDG&E. The recommended percentage increases are guided by a recent independent forecast of the Consumer Price Index (CPI) for the post-test years, plus certain capital-related exceptions.

Cal Advocates recommends that SCG's CIS Replacement Program and Honor Rancho Compressor Modernization project be removed from PTY recovery.

Exhibit CA-20, p. 3, 17-23

Note: Cal Advocates recommends that the Gas Integrity Management Programs for both utilities be subject to two-way balancing account treatment, along with the requirement that the utility(s) file an application for reasonableness review of any recorded costs in excess of 110% of the capital expenditure amounts authorized in this decision. Any undercollection that is less than 110% of the amount authorized in this proceeding, as well as the refund of any overcollection, should be filed via a Tier 2 advice letter.

Chapter 2

Differences Between SoCalGas and CEJA

Chapter 2 - CEJA vs. SoCalGas

Part A - O&M and Capital Expenditures

1. SCG-04 - Gas Distribution

a. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SoCalGas	CEJA	CEJA vs. SoCalGas	
1. 00151.0.ALL	176,772	120,492	(56,280)	2A1-a1
2. 00251.0.ALL	56,538	47,115	(9,423)	2A1-a2
TOTAL	233,310	167,607	(65,703)	

CHAPTER 2A1-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
CEJA Differences to SoCalGas Requests

Exhibit No.: SCG-04-CWP-R-E
Area: Gas Distribution
Witness: Walker, Shaena and Quezada, Cody

CAPITAL EXPENDITURES

Project: New Business
Budget Code: 00151.0.ALL

SoCalGas Position: SoCalGas requests \$54.308 million for 2022, \$60.300 million for 2023, and \$62.164 million for 2024 for New Business.

In light of D.22-09-026, SoCalGas revised its New Business Forecast where the non-collectible capital new business forecast is decreased by \$3.993 million in 2023 and \$44.945 million in 2024 (total of \$48.938 million less for the 2022-2024 period) and increased the collectible portion of new business by the same amount over the same period.

Exhibit SCG-04-R-E, p. MAA-78 to MAA-82 and SCG-204, p. CCQ/SAW-31

CEJA Position: CEJA recommends reducing SoCalGas' \$60.3 million request for new business construction and trench reimbursement in 2023 by \$9.62 million. CEJA also recommends reducing SoCalGas' \$62.164 million requests for the same categories in 2024 by \$46.66 million.

CEJA also recommends excluding the remaining revenue for these categories from the post-test-year ratemaking mechanism to account for the full impact of D.22-09-026's elimination of gas line extension allowances.

CEJA's recommendation on this spending category may change in briefs based on further development of the record since CEJA's testimony was filed including SoCalGas rebuttal testimony, cross-examination, and additional discovery.

Exhibit CEJA-01 at 16:13-17:15.

Note: CEJA does not specify the workpaper for the reduction. For the purpose of the Joint Comparison Exhibit, these cost reductions are applied to budget codes 001510.002 and 001510.003.

CHAPTER 2A1-a1

Proposed Capital Expenditures (in thousands of 2021 dollars)

SCG	2022	2023	2024	Total
001510.001	4,115	4,827	1,932	10,874
001510.002	57,651	59,019	23,635	140,305
001510.003	-8,863	-4,870	36,081	22,348
A01510.001	1,405	1,324	516	3,245
Total	54,308	60,300	62,164	176,772

CEJA	2022	2023	2024	Total
001510.001	4,115	4,827	1,932	10,874
001510.002	57,651	49,399	0	107,050
001510.003	-8,863	-4,870	13,056	-677
A01510.001	1,405	1,324	516	3,245
Total	54,308	50,680	15,504	120,492

Difference	2022	2023	2024	Total
001510.001	0	0	0	0
001510.002	0	-9,620	-23,635	-33,255
001510.003	0	0	-23,025	-23,025
A01510.001	0	0	0	0
Total	0	-9,620	-46,660	-56,280

CHAPTER 2A1-a2

Southern California Gas Company
 2024 Test Year GRC A.22-05-015
 CEJA Differences to SoCalGas Requests

Exhibit No.: SCG-04-CWP-R-E
Area: Gas Distribution
Witness: Walker, Shaena and Quezada, Cody

CAPITAL EXPENDITURES

Project: Pressure Betterments
Budget Code: 00251.0.ALL

SoCalGas Position: SoCalGas requests \$18.846 million for 2022, \$18.846 million for 2023, and \$18.846 million for 2024 for Pressure Betterments.

Exhibit SCG-04-R-E, p. MAA-82 to MAA-83

CEJA Position: CEJA recommends reducing SoCalGas' \$18.846 TY 2024 Pressure Betterments request by 50%, to \$9.423 million, to account for decreases in system gas demand from electrification.

CEJA also recommends Pressure Betterment costs be excluded from SoCalGas's post-test year mechanism.

Exhibit CEJA-01 at 17:17-18:19 and CEJA-01, at 18: 14-19

Proposed Capital Expenditures (in thousands of 2021 dollars)

SCG	2022	2023	2024	Total
002510.001	18,846	18,846	18,846	56,538
Total	18,846	18,846	18,846	56,538

CEJA	2022	2023	2024	Total
002510.001	18,846	18,846	9,423	47,115
Total	18,846	18,846	9,423	47,115

Difference	2022	2023	2024	Total
002510.001	0	0	-9,423	-9,423
Total	0	0	-9,423	-9,423

Chapter 2 - CEJA vs. SoCalGas

Part A - O&M and Capital Expenditures

2. SCG-10 - Gas Storage Operations and Construction

a. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SoCalGas	CEJA	CEJA vs. SoCalGas	
1. 00411.0.ALL	6,332	4,132	(2,200)	2A2-a1
TOTAL	6,332	4,132	(2,200)	

CHAPTER 2A2-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
CEJA Differences to SoCalGas Requests

Exhibit No.: SCG-10-CWP-R
Area: Gas Storage Operations and Construction
Witness: Bittleston, Lawrence T. and Hruby, Steve A.

CAPITAL EXPENDITURES

Project: GAS STOR Comp Sta Add/Rpls
Budget Code: 00411.0.ALL

SoCalGas Position: SoCalGas requests \$16.441 million for 2022, \$16.124 million for 2023, and \$15.344 million for 2024 for Storage Compressors.

Exhibit SCG-04-R-E, p. LTB SH-19

CEJA Position: CEJA recommends denying SoCalGas' request for \$2.2 million for a hydrogen refueling station as part of the Honor Rancho Compressor Modernization Project described in the testimony of Larry T. Bittleston and Steve Hruby (Exh. SCH-10-R) in Appendix E.

Exhibit CEJA-01 at 60:12-13.

Proposed Capital Expenditures (in thousands of 2021 dollars)

	2022	2023	2024	Total
SCG				
004110.002	2,560	1,886	1,886	6,332
Total	2,560	1,886	1,886	6,332
CEJA				
004110.002	360	1,886	1,886	4,132
Total	360	1,886	1,886	4,132
Difference				
004110.002	-2,200	0	0	-2,200
Total	-2,200	0	0	-2,200

Chapter 2 - CEJA vs. SoCalGas

Part A - O&M and Capital Expenditures

3. SCG-12 - Clean Energy Innovations

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	CEJA	CEJA vs. SoCalGas	
1. 2RD000.000	11,245	1,987	(9,258)	2A3-a1
2. 2RD000.001	9,155	2,500	(6,655)	2A3-a2
3. 2RD001.001	23,249	0	(23,249)	2A3-a3
4. 2RD002.000	1,592	297	(1,295)	2A3-a4
5. 2RD003.000	1,982	0	(1,982)	2A3-a5
TOTAL	47,223	4,784	(42,439)	

CHAPTER 2A3-a1

Southern California Gas Company
 2024 Test Year GRC A.22-05-015
 CEJA Differences to SoCalGas Requests

Exhibit No.: SCG-12-WP-R-E
Area: Clean Energy Innovations
Witness: Infanzon, Armando

NONSHARED O&M

Subject: Clean Fuels Infrastructure Development
Workpaper: 2RD000.000

SoCalGas Position: SoCalGas forecasts \$20.400 million for Clean Fuels Infrastructure Development for Test-Year 2024.

Workpaper Group	2024
2RD000-000	11.245
2RD000-001	9.155
Total	20.400

Exhibit SCG-12-R, p. AI-16 to AI-41

CEJA Position: CEJA recommends denying the \$4.220 million for 2021 non-labor costs, the incremental \$2.193 million for non-labor expenses in the 2024 forecast, the \$857,000 in incremental labor costs, and half of the \$3.975 million in 2021 adjusted-recorded labor costs (i.e., \$1.988 million). The total reduction recommended from this cost category is \$9.258 million. The Commission could reasonably deny all the revenue SoCalGas has requested for its Clean Fuels Infrastructure Development Group.

Exhibit CEJA-01 at 24:14-36:15; 33:17-35:25.

Note: Labor and non-labor reduction details are not specified, reductions are removed from all of non-labor and \$2.845 million from labor.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>CEJA</u>	<u>Difference</u>
Labor	4,832	1,987	-2,845
NonLabor	6,413	0	-6,413
Nonstandard	0	0	0
TOTAL	11,245	1,987	-9,258

CHAPTER 2A3-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
CEJA Differences to SoCalGas Requests

Exhibit No.: SCG-12-WP-R-E
Area: Clean Energy Innovations
Witness: Infanzon, Armando

NONSHARED O&M

Subject: Clean Fuels Infrastructure Development - RAMP
Workpaper: 2RD000.001

SoCalGas Position: SoCalGas forecasts \$20.400 million for Clean Fuels Infrastructure Development for Test-Year 2024.

Workpaper Group	2024
2RD000-000	11.245
2RD000-001	9.155
Total	20.400

Exhibit SCG-12-R, p. AI-16 to AI-41

CEJA Position: CEJA recommends reducing SoCalGas' request by \$6.655 million to exclude costs for the CCUS FEED Study related to a potential CO2 pipeline.

Exhibit CEJA-01 at 31:9-33:16.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>CEJA</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	9,155	2,500	-6,655
Nonstandard	0	0	0
TOTAL	9,155	2,500	-6,655

CHAPTER 2A3-a3

Southern California Gas Company
2024 Test Year GRC A.22-05-015
CEJA Differences to SoCalGas Requests

Exhibit No.: SCG-12-WP-R-E
Area: Clean Energy Innovations
Witness: Infanzon, Armando

NONSHARED O&M

Subject: R-Research Development and Demonstration
Workpaper: 2RD001.001

SoCalGas Position: SoCalGas forecasts \$23.249 million for R-Research Development and Demonstration for Test-Year 2024.

Exhibit SCG-12-R, p. AI-44 to AI-47

CEJA Position: CEJA recommends denying the entirety of the funding requested for this program. To the extent that the Commission chooses to partially fund this program, CEJA recommends, at a minimum, denying \$8,437,250 for projects enumerated in CEJA 's testimony, or \$7,987,250 if the Commission modifies the Systems Emissions research area to exclude combustion technologies or certified gases.

Exhibit CEJA-01 at 37:19-44:28.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>CEJA</u>	<u>Difference</u>
Labor	2,608	0	-2,608
NonLabor	20,641	0	-20,641
Nonstandard	0	0	0
TOTAL	23,249	0	-23,249

CHAPTER 2A3-a4

Southern California Gas Company
2024 Test Year GRC A.22-05-015
CEJA Differences to SoCalGas Requests

Exhibit No.: SCG-12-WP-R-E
Area: Clean Energy Innovations
Witness: Infanzon, Armando

NONSHARED O&M

Subject: Clean Energy Innovations Project Management Office (PMO)
Workpaper: 2RD002.000

SoCalGas Position: SoCalGas forecasts \$1.592 million for Clean Energy Innovations Project Management Office (PMO) for Test-Year 2024.

Exhibit SCG-12-R, p. AI-8

CEJA Position: CEJA recommends denying the \$1.295 million in incremental spending for the CEI Project Management Office.

Exhiit CEJA-01 at 36:16-37:18.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>CEJA</u>	<u>Difference</u>
Labor	1,523	293	-1,230
NonLabor	69	4	-65
Nonstandard	0	0	0
TOTAL	1,592	297	-1,295

CHAPTER 2A3-a5

Southern California Gas Company
2024 Test Year GRC A.22-05-015
CEJA Differences to SoCalGas Requests

Exhibit No.: SCG-12-WP-R-E
Area: Clean Energy Innovations
Witness: Infanzon, Armando

NONSHARED O&M

Subject: Sustainability
Workpaper: 2RD003.000

SoCalGas Position: SoCalGas forecasts \$1.982 million for Sustainability for Test-Year 2024.

Exhibit SCG-12-R, p. AI-14 to AI16

CEJA Position: CEJA recommends denying the full \$1.982 million requested for SoCalGas' Sustainability Group.

Exhibit CEJA-01 at 21:20-24:14.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>CEJA</u>	<u>Difference</u>
Labor	1,382	0	-1,382
NonLabor	600	0	-600
Nonstandard	0	0	0
TOTAL	1,982	0	-1,982

Chapter 2 - CEJA vs. SoCalGas

Part A - O&M and Capital Expenditures

4. SCG-16 - Customer Services – Information

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	CEJA	CEJA vs. SoCalGas	
1. 2IN001.000	11,395	5,865	(5,530)	2A4-a1
TOTAL	11,395	5,865	(5,530)	

CHAPTER 2A4-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
CEJA Differences to SoCalGas Requests

Exhibit No.: SCG-16-WP-R-E
Area: Customer Services – Information
Witness: Prusnek, Brian C.

NONSHARED O&M

Subject: CI-Strategic Communications & Engagement
Workpaper: 2IN001.000

SoCalGas Position: SoCalGas forecasts \$11.395 million for CI-Strategic Communications & Engagement for Test-Year 2024.

Workpaper Group	2024
2IN001-000	11.395
2IN002-000	4.108
2IN004-000	11.674
Total	27.177

Exhibit SCG-16-E, p. BCP-13 to BCP-19

CEJA Position: CEJA recommends denying the requests \$5.53 million increase in Customer Services - Information costs.

Exhibit CEJA-01 at 4:9-13.

Note: Removed from nonlabor since did not specify labor or nonlabor reduction

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>CEJA</u>	<u>Difference</u>
Labor	5,213	5,213	0
NonLabor	6,182	652	-5,530
Nonstandard	0	0	0
TOTAL	11,395	5,865	-5,530

Chapter 2 - CEJA vs. SoCalGas

Part A - O&M and Capital Expenditures

5. SCG-18 - Fleet Services

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	CEJA	CEJA vs. SoCalGas	
1. 2RF002.000	15,810	14,994	(816)	2A5-a1
2. 2RF003.001	20,215	2,371	(17,844)	2A5-a2
3. 2RF003.002	7,981	7,981	0	2A5-a3
4. 2RF003.003	6,753	6,753	0	2A5-a4
5. 2RF004.000	13,383	13,383	0	2A5-a5
TOTAL	64,142	45,482	(18,660)	

CHAPTER 2A5-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
CEJA Differences to SoCalGas Requests

Exhibit No.: SCG-18-WP-R-E
Area: Fleet Services
Witness: Franco, Michael S.

NONSHARED O&M

Subject: Maintenance Operations
Workpaper: 2RF002.000

SoCalGas Position: SoCalGas forecasts \$15.810 million for Maintenance Operations for Test-Year 2024.

Exhibit SCG-18-R-E, p. MF-12 to MF-31

CEJA Position: CEJA recommends deducting \$816,000 in costs for fleet maintenance of hydrogen vehicles to account for the "increased complexity of modern fleet vehicles such as those powered by hydrogen."

Exhibit CEJA-01 at 71:1-29.

Note: does not specify labor or nonlabor reduction, so reduced nonlabor.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>CEJA</u>	<u>Difference</u>
Labor	8,981	8,981	0
NonLabor	6,829	6,013	-816
Nonstandard	0	0	0
TOTAL	15,810	14,994	-816

CHAPTER 2A5-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
CEJA Differences to SoCalGas Requests

Exhibit No.: SCG-18-WP-R-E
Area: Fleet Services
Witness: Franco, Michael S.

NONSHARED O&M

Subject: Existing Fleet Leases & Fees
Workpaper: 2RF003.001

SoCalGas Position: SoCalGas forecasts \$48.333 million for Ownership Costs for Test-Year 2024.

Workpaper Group	2024
2RF003-001	20.215
2RF003-002	7.981
2RF003-003	6.753
2RF004-000	13.384
Total	48.333

SoCalGas revised its request from \$49.322 million to \$48.333 million in Errata Testimony submitted in May 2023.

Exhibit SCG-18-R-E, p. MF-12 to MF-31

CEJA Position: CEJA's requested disallowance from SoCalGas' fleet costs is based on SoCalGas' failure to comply with D.19-09-051. CEJA's forecast is assessed on the total request of \$49.322* million. CEJA's total recommended disallowance is \$17.844 million, which consists of the following items:

1. \$3.414 million for acquisition and proposed future acquisition of 126 hydrogen fuel cell electric passenger vehicles
2. \$1.65 million, which is half the cost of SoCalGas' continued acquisition of gasoline-powered compact trucks/vans;
3. \$12.78 million, which is half the cost of SoCalGas' continued acquisition of methane-burning vehicles from 2022-2024.

CEJA's recommendation on this spending category may change in briefs based on further development of the record since CEJA's testimony was filed including SoCalGas rebuttal testimony, cross-examination, and additional discovery.

Exhibit CEJA-01 at 58:25-61:2.

Note: Ownership Costs is comprised of four workpaper categories of Existing Fleet Leases & Fees, Salvage & Replacement, Vehicle Additions, and Zero Emissions Vehicles and Renewable Natural Gas Vehicles. Since CEJA does not specify which category to make the reduction, the disallowance is removed from the Existing Fleet Leases & Fees for the purpose of the Joint Comparison Exhibit.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>CEJA</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	20,215	2,371	-17,844

CHAPTER 2A5-a2

Nonstandard	0	0	0
TOTAL	20,215	2,371	-17,844

CHAPTER 2A5-a3

Southern California Gas Company
2024 Test Year GRC A.22-05-015
CEJA Differences to SoCalGas Requests

Exhibit No.: SCG-18-WP-R-E
Area: Fleet Services
Witness: Franco, Michael S.

NONSHARED O&M

Subject: Salvage & Replacement
Workpaper: 2RF003.002

SoCalGas Position: SoCalGas forecasts \$48.333 million for Ownership Costs for Test-Year 2024.

Workpaper Group	2024
2RF003-001	20.215
2RF003-002	7.981
2RF003-003	6.753
2RF004-000	13.384
Total	48.333

SoCalGas revised its request from \$49.322 million to \$48.333 million in Errata Testimony submitted in May 2023.

Exhibit SCG-18-R-E, p. MF-12 to MF-31

CEJA Position: CEJA's requested disallowance from SoCalGas' fleet costs is based on SoCalGas' failure to comply with D.19-09-051. CEJA's forecast is assessed on the total request of \$49.322* million. CEJA's total recommended disallowance is \$17.844 million, which consists of the following items:

1. \$3.414 million for acquisition and proposed future acquisition of 126 hydrogen fuel cell electric passenger vehicles
2. \$1.65 million, which is half the cost of SoCalGas' continued acquisition of gasoline-powered compact trucks/vans;
3. \$12.78 million, which is half the cost of SoCalGas' continued acquisition of methane-burning vehicles from 2022-2024.

Exhibit CEJA-01 at 58:25-61:2.

Note: Ownership Costs is comprised of four workpaper categories of Existing Fleet Leases & Fees, Salvage & Replacement, Vehicle Additions, and Zero Emissions Vehicles and Renewable Natural Gas Vehicles. Since CEJA does not specify which category to make the reduction, the disallowance is removed from the Existing Fleet Leases & Fees for the purpose of the Joint Comparison Exhibit.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>CEJA</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	7,981	7,981	0
Nonstandard	0	0	0
TOTAL	7,981	7,981	0

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Southern California Gas Company
2024 Test Year GRC A.22-05-015
CEJA Differences to SoCalGas Requests

Exhibit No.: SCG-18-WP-R-E
Area: Fleet Services
Witness: Franco, Michael S.

NONSHARED O&M

Subject: Vehicle Additions
Workpaper: 2RF003.003

SoCalGas Position: SoCalGas forecasts \$48.333 million for Ownership Costs for Test-Year 2024.

Workpaper Group	2024
2RF003-001	20.215
2RF003-002	7.981
2RF003-003	6.753
2RF004-000	13.384
Total	48.333

SoCalGas revised its request from \$49.322 million to \$48.333 million in Errata Testimony submitted in May 2023.

Exhibit SCG-18-R-E, p. MF-12 to MF-31

CEJA Position: CEJA's requested disallowance from SoCalGas' fleet costs is based on SoCalGas' failure to comply with D.19-09-051. CEJA's forecast is assessed on the total request of \$49.322* million. CEJA's total recommended disallowance is \$17.844 million, which consists of the following items:

1. \$3.414 million for acquisition and proposed future acquisition of 126 hydrogen fuel cell electric passenger vehicles
2. \$1.65 million, which is half the cost of SoCalGas' continued acquisition of gasoline-powered compact trucks/vans;
3. \$12.78 million, which is half the cost of SoCalGas' continued acquisition of methane-burning vehicles from 2022-2024.

CEJA's recommendation on this spending category may change in briefs based on further development of the record since CEJA's testimony was filed including SoCalGas rebuttal testimony, cross-examination, and additional discovery.

Exhibit CEJA-01 at 58:25-61:2.

Note: Ownership Costs is comprised of four workpaper categories of Existing Fleet Leases & Fees, Salvage & Replacement, Vehicle Additions, and Zero Emissions Vehicles and Renewable Natural Gas Vehicles. Since CEJA does not specify which category to make the reduction, the disallowance is removed from the Existing Fleet Leases & Fees for the purpose of the Joint Comparison Exhibit.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>CEJA</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	6,753	6,753	0

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Nonstandard	0	0	0
TOTAL	6,753	6,753	0

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Southern California Gas Company
2024 Test Year GRC A.22-05-015
CEJA Differences to SoCalGas Requests

Exhibit No.: SCG-18-WP-R-E
Area: Fleet Services
Witness: Franco, Michael S.

NONSHARED O&M

Subject: Zero Emission Vehicles & Renewable Natural Gas Vehicles
Workpaper: 2RF004.000

SoCalGas Position: SoCalGas forecasts \$48.333 million for Ownership Costs for Test-Year 2024.

Workpaper Group	2024
2RF003-001	20.215
2RF003-002	7.981
2RF003-003	6.753
2RF004-000	13.384
Total	48.333

SoCalGas revised its request from \$49.322 million to \$48.333 million in Errata Testimony submitted in May 2023.

Exhibit SCG-18-R-E, p. MF-12 to MF-31

CEJA Position: CEJA's requested disallowance from SoCalGas' fleet costs is based on SoCalGas' failure to comply with D.19-09-051. CEJA's forecast is assessed on the total request of \$49.322* million. CEJA's total recommended disallowance is \$17.844 million, which consists of the following items:

1. \$3.414 million for acquisition and proposed future acquisition of 126 hydrogen fuel cell electric passenger vehicles
2. \$1.65 million, which is half the cost of SoCalGas' continued acquisition of gasoline-powered compact trucks/vans;
3. \$12.78 million, which is half the cost of SoCalGas' continued acquisition of methane-burning vehicles from 2022-2024.

CEJA's recommendation on this spending category may change in briefs based on further development of the record since CEJA's testimony was filed including SoCalGas rebuttal testimony, cross-examination, and additional discovery.

Exhibit CEJA-01 at 58:25-61:2.

Note: Ownership Costs is comprised of four workpaper categories of Existing Fleet Leases & Fees, Salvage & Replacement, Vehicle Additions, and Zero Emissions Vehicles and Renewable Natural Gas Vehicles. Since CEJA does not specify which category to make the reduction, the disallowance is removed from the Existing Fleet Leases & Fees for the purpose of the Joint Comparison Exhibit.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>CEJA</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	13,383	13,383	0

CHAPTER 2A5-a5

Nonstandard	0	0	0
TOTAL	13,383	13,383	0

Chapter 2 - CEJA vs. SoCalGas

Part A - O&M and Capital Expenditures

6. SCG-19 - Real Estate & Facility Operations

a. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SoCalGas	CEJA	CEJA vs. SoCalGas	
1. 00655.0.ALL	32,509	21,005	(11,504)	2A6-a1
2. 00734.0.ALL	38,233	3,921	(34,312)	2A6-a2
TOTAL	70,742	24,926	(45,816)	

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Southern California Gas Company
2024 Test Year GRC A.22-05-015
CEJA Differences to SoCalGas Requests

Exhibit No.: SCG-19-CWP-E
Area: Real Estate & Facility Operations
Witness: Guy, Brenton K.

CAPITAL EXPENDITURES

Project: SUSTAINABILITY/ENERGY CONSERVATION
Budget Code: 00655.0.ALL

SoCalGas Position: SoCalGas requests \$13.885 million for 2022, \$9.312 million for 2023, and \$9.312 million for 2024 for Sustainability And Energy Conservation.

WPS	2022	2023	2024
006550.001	3.831	3.831	3.831
006550.002	1.277	1.277	1.277
006550.003	4.204	4.204	4.204
006550.004	4.573	-	-
Total	13.885	9.312	9.312

Exhibit SCG-19-R-E, p. BKG-37 to BKG-39

CEJA Position: CEJA recommends removing the full \$14,073,048 in capital costs for the H2 Hydrogen Home Project. This includes \$4.573 million requested by SoCalGas as part of the Sustainability and Conservation Facilities request, \$2,568,658 in costs SoCalGas improperly reallocated from funds approved in its last GRC Decision, and \$6,931,390 in cost overruns for the project that SoCalGas intends to reallocate from unidentified costs approved elsewhere in the GRC Application.

The Commission should expressly prohibit SoCalGas from reallocating any costs approved elsewhere in the GRC to fund the Hydrogen Home project.

Exhibit CEJA-01 at 93:1-98:14.

Note: CEJA's recommendation on this spending category may change in briefs based on further development of the record since CEJA's testimony was filed including SoCalGas rebuttal testimony, cross-examination, and additional discovery.

The amount of \$2,568,658 is currently in CWIP in the RO model, should the Commission deny this project, the CWIP amount associated with this project will be removed.

CHAPTER 2A6-a1

Proposed Capital Expenditures (in thousands of 2021 dollars)

SCG	2022	2023	2024	Total
006550.001	3,831	3,831	3,831	11,493
006550.002	1,277	1,277	1,277	3,831
006550.003	4,204	4,204	4,204	12,612
006550.004	4,573	0	0	4,573
Total	13,885	9,312	9,312	32,509

CEJA	2022	2023	2024	Total
006550.001	3,831	3,831	3,831	11,493
006550.002	1,277	1,277	1,277	3,831
006550.003	4,204	4,204	4,204	12,612
006550.004	-6,931	0	0	-6,931
Total	2,381	9,312	9,312	21,005

Difference	2022	2023	2024	Total
006550.001	0	0	0	0
006550.002	0	0	0	0
006550.003	0	0	0	0
006550.004	-11,504	0	0	-11,504
Total	-11,504	0	0	-11,504

CHAPTER 2A6-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
CEJA Differences to SoCalGas Requests

Exhibit No.: SCG-19-CWP-E
Area: Real Estate & Facility Operations
Witness: Guy, Brenton K.

CAPITAL EXPENDITURES

Project: Fleet Alternative Refueling Infrastructure
Budget Code: 00734.0.ALL

SoCalGas Position: SoCalGas requests \$9.146 million for 2022, \$29.973 million for 2023, and \$13.954 million for 2024 for Fleet Alternative Refueling with the following categories.

Categories	2022	2023	2024
RNG Refueling Stations	3.298	4.105	1.055
Hydrogen Refueling Stations	0.621	20.739	8.415
EV Charging	5.227	5.129	4.484
Total	9.146	29.973	13.954

Exhibit SCG-19-R-2E, p. BKG-25

CEJA Position: CEJA recommends that the Commission deny SoCalGas' request for \$29.775 million in costs for a hydrogen refueling station in Pico Rivera. This reflects the sum of the \$621,000, \$20.739 million, and \$8.415 million figures provided by SoCalGas.

CEJA also recommends denying SoCalGas' request for two new methane-burning vehicle refueling stations, which totals \$5,319,774* over the forecast period.

Exhibit CEJA-01 at 60:10-11 and CEJA-01 at 60:15-61:2.

Note: * The total forecast for the two new methane-burning vehicle refueling stations is only \$4.537 million, workpaper 007340.005/006 see Exh. SCG-19-CWP, p. 66-67. The \$5,319,774 amount includes costs incurred prior to 2022.

CHAPTER 2A6-a2

Proposed Capital Expenditures (in thousands of 2021 dollars)

SCG	2022	2023	2024	Total
007340.001	811	0	0	811
007340.002	367	0	0	367
007340.003	1,044	518	0	1,562
007340.004	0	233	507	740
007340.005	929	1,153	5	2,087
007340.006	0	2,054	396	2,450
007340.007	147	147	147	441
00734A.001	621	20,739	8,415	29,775
Total	3,919	24,844	9,470	38,233

CEJA	2022	2023	2024	Total
007340.001	811	0	0	811
007340.002	367	0	0	367
007340.003	1,044	518	0	1,562
007340.004	0	233	507	740
007340.005	0	0	0	0
007340.006	0	0	0	0
007340.007	147	147	147	441
00734A.001	0	0	0	0
Total	2,369	898	654	3,921

Difference	2022	2023	2024	Total
007340.001	0	0	0	0
007340.002	0	0	0	0
007340.003	0	0	0	0
007340.004	0	0	0	0
007340.005	-929	-1,153	-5	-2,087
007340.006	0	-2,054	-396	-2,450
007340.007	0	0	0	0
00734A.001	-621	-20,739	-8,415	-29,775
Total	-1,550	-23,946	-8,816	-34,312

Chapter 2 - CEJA vs. SoCalGas

Part A - O&M and Capital Expenditures

7. SCG-23 - CORPORATE CENTER - GENERAL ADMINISTRATION

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	CEJA	CEJA vs. SoCalGas	
1. 2SE000.001	69,335	68,545	(790)	2A7-a1
TOTAL	69,335	68,545	(790)	

CHAPTER 2A7-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
CEJA Differences to SoCalGas Requests

Exhibit No.: SCG-23-WP-R-E
Area: CORPORATE CENTER - GENERAL ADMINISTRATION
Witness: Cooper, Derick R.

NONSHARED O&M

Subject: SECC OUTSIDE SERVICES EMPLOYED - F923.1
Workpaper: 2SE000.001

SoCalGas Position: SoCalGas forecasts \$69.335 million for Outside Services Employed F923.1 for Test-Year 2024.

Workpaper Group	2024
2SE000.001	69.335
2SE000.002	3.382
Total	71.717

SoCalGas' forecast is updated from \$69.335 million to \$70.720 million in Update Testimony (Exh. SCG-401/SOCALGAS-401) served on July 7, 2023, an increase of \$1.385 million.

Exhibit SCG-23-R-E/SDG&E-27-R-E, p. DRC-2

CEJA Position: CEJA recommends denying at least \$790,394 from the Outside Counsel Expenses in this category for SoCalGas' litigation against the CEC.

Exhibit CEJA-01 at 99:7-100:18.

CEJA's recommendation on this spending category may change in briefs based on further development of the record since CEJA's testimony was filed including SoCalGas rebuttal testimony, cross-examination, and additional discovery.

Note: Removed from NSE since not specified labor or nonlabor.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>CEJA</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	69,335	68,545	-790
TOTAL	69,335	68,545	-790

Chapter 2 - CEJA vs. SoCalGas

Part A - O&M and Capital Expenditures

8. SCG-28 - People and Culture Department

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	CEJA	CEJA vs. SoCalGas	
1. 2HR001.000	4,005	3,078	(927)	2A8-a1
TOTAL	4,005	3,078	(927)	

CHAPTER 2A8-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
CEJA Differences to SoCalGas Requests

Exhibit No.: SCG-28-WP-R-E
Area: People and Culture Department
Witness: Nishimoto, Abigail

NONSHARED O&M

Subject: Executive Offices
Workpaper: 2HR001.000

SoCalGas Position: SoCalGas forecasts \$4.005 million for Executive Offices for Test-Year 2024.

Exhibit SCG-28-R-E, p. AMN-34 to AMN-36

CEJA Position: CEJA recommends reducing SoCalGas' requested \$4.005 million TY 2024 Executive Offices request by \$926,581 to deny recovery of American Gas Association Dues.

Exhibit CEJA-01 at 101:9-114:9.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>CEJA</u>	<u>Difference</u>
Labor	888	888	0
NonLabor	3,117	2,190	-927
Nonstandard	0	0	0
TOTAL	4,005	3,078	-927

Chapter 2 - CEJA vs. SoCalGas

Part A - O&M and Capital Expenditures

9. SCG-29 - Accounting and Finance, Legal, Regulatory Affairs, External Affairs

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	CEJA	CEJA vs. SoCalGas	
1. 2AG006.000	4,814	2,876	(1,938)	2A9-a1
TOTAL	4,814	2,876	(1,938)	

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Southern California Gas Company
2024 Test Year GRC A.22-05-015
CEJA Differences to SoCalGas Requests

Exhibit No.: SCG-29-WP-R-E
Area: Accounting and Finance, Legal, Regulatory Affairs, External Affairs
Witness: Mijares, Sara P.

NONSHARED O&M

Subject: BUSINESS STRATEGY & ENERGY POLICY
Workpaper: 2AG006.000

SoCalGas Position: SoCalGas forecasts \$4.814 million for Business Strategy & Energy Policy, which consists of the Energy Policy (EP) group, the Planning & Legislative Analysis (P&LA) group and the Business Strategy group who are collectively responsible for policy and legislative analysis, decarbonization planning, engagement and outreach related to existing and proposed state and federal policies, which are increasingly focused on the transition away from traditional natural gas, as well as long-term organizational strategic and system planning toward decarbonization targets. The forecast includes staffing increases to respond to a significant increase in energy and environmental legislative, policy and regulatory activities.

SoCalGas revised its request from \$4.869 million to \$4.814 million in Errata Testimony submitted in May 2023, a reduction of \$55,000.
Exhibit SCG-29-R-E, p. SPM-28 to SPM-39

CEJA Position: CEJA recommends a downward adjustment of \$1.993 million from SoCalGas' \$4.869 million request for the BSEP department. The reduction represents 60% of the \$2.880 million in 2021 recorded-adjusted costs plus the \$265,000 in incremental labor costs for 1.7 FTE positions that were vacant during the base year that SoCalGas has not explained or justified.

Exhibit CEJA-01 at 121-122.

Note: CEJA's reduction is based on SoCalGas's TY2024 forecast of \$4.869 million filed in Aug-2022, Exhibit SCG-29-R. Subsequently, SoCalGas revised its forecast to \$4.814 million in May-2023, a reduction of \$0.055 million.

SoCalGas also revised its 2021 recorded-adjusted cost from \$2.880 million to \$2.825 million. CEJA recommended reduction based on the revised number should be \$1.960 million instead \$1.993 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>CEJA</u>	<u>Difference</u>
Labor	3,736	1,988	-1,748
NonLabor	1,078	888	-190
Nonstandard	0	0	0
TOTAL	4,814	2,876	-1,938

Chapter 2 - CEJA vs. SoCalGas

Part C - Other

1. SCG-12 - Clean Energy Innovations

Issue #	Subject	Reference
1. SCG12.000	Proposal to Modify Advice Letter Requirement	2C1-a1
2. SCG12.002	Reallocating any costs approved in this GRC for the Hydrogen Home project	2C1-a2
3. SCG12.003	Specific RD&D areas	2C1-a3
TOTAL	TOTAL	

CHAPTER 2C1-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
CEJA Differences to SoCalGas Requests

Exhibit No.: SCG-12-R
Area: Clean Energy Innovations
Witness: Infanzon, Armando
Subject: Proposal to Modify Advice Letter Requirement

Issue Description:

SoCalGas Position: SoCalGas is respectfully requesting that the process be modified to a Tier 2 Advice Letter to streamline and improve the program approval process.

Exhibit SCG-12-R, p. AI-49 to AI-50

CEJA Position: Deny SoCalGas' request to modify RD&D approval process.

The Commission should also deny SoCalGas' request to loosen Commission oversight by modifying the approval process to require a Tier 2 Advice Letter instead of a Tier 3 Advice Letter. The Tier 3 Advice Letter process is more appropriate, given the misalignment between SoCalGas' proposals in this proceeding and California policy.

Exhibit CEJA-01 at 44:24-28.

CHAPTER 2C1-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
CEJA Differences to SoCalGas Requests

Exhibit No.: SCG-12-R
Area: Clean Energy Innovations
Witness: Infanzon, Armando
Subject: Reallocating any costs approved in this GRC for the Hydrogen Home project

Issue Description:

SoCalGas Position: SoCalGas disagrees with CEJA's arguments. The H2IE is a state-of-the-art clean energy demonstration project that showcases the role of hydrogen could play in helping attain California's decarbonization goals and improve energy reliability and resilience, which would provide benefits to all ratepayers.

Exhibit SCG-212 at AI-44:3-6.

CEJA Position: Expressly prohibit SoCalGas from reallocating any costs approved in this GRC for the Hydrogen Home project.

Exhibit CEJA-01 at 93:20-21, 93:22-98:14.

CHAPTER 2C1-a3

Southern California Gas Company
2024 Test Year GRC A.22-05-015
CEJA Differences to SoCalGas Requests

Exhibit No.: SCG-12-R
Area: Clean Energy Innovations
Witness: Infanzon, Armando
Subject: Specific RD&D areas

Issue Description:

SoCalGas Position: Disagrees with CEJA.

CEJA's contentions can be handled through the RD&D process, where specific technology and research areas are presented and reviewed by RD&D staff, and by other members of the energy research community, including the DOE, the CEC, and subject matter experts from universities and national laboratories.

Exhibit SCG-212 at AI-33:23-AI-43:7.

CEJA Position: If the Commission approves a SoCalGas RD&D program, it should prohibit SoCalGas from spending ratepayer funds on specific research areas that are contrary to the ratepayers' interests.

Exhibit CEJA-01 at 44:22-24. CEJA-01 at 39:12-44:5 (listing research areas inconsistent with ratepayer interest).

Chapter 2 - CEJA vs. SoCalGas

Part C - Other

2. SCG-18 - Fleet Services

Issue #	Subject	Reference
1. SCG18.000	purchase of battery electric vehicles in lieu of methane burning vehicles	2C2-a1
TOTAL	TOTAL	

CHAPTER 2C2-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
CEJA Differences to SoCalGas Requests

Exhibit No.: SCG-18-R-E
Area: Fleet Services
Witness: Franco, Michael S.
Subject: purchase of battery electric vehicles in lieu of methane burning vehicles

Issue Description:

SoCalGas Position: SoCalGas disagrees as the vehicles identified in CEJA's testimony do not meet the needs of SoCalGas. The utility purchases vehicles powered by RNG because these vehicles are used to carry and power specialized tools and equipment needed to provide critical support to the utility operations.

Exhibit SCG-218 at MF-15:16-19.

CEJA Position: Given SoCalGas' disregard for Commission direction to sincerely explore acquisition of battery electric vehicles ("BEVs"), in addition to rejecting the above costs, the Commission should require SoCalGas to utilize the California Air Resources Board's ("CARB") proposed zero emission vehicle ("ZEV") exemption process, should it be adopted, as part of its Advanced Clean Fleet ("ACF") regulations.

Exhibit CEJA-01 at 85:20-86:5.

Chapter 3

Differences Between SoCalGas and CLS

Chapter 3 - CLS vs. SoCalGas

Part A - O&M and Capital Expenditures

1. SCG-15 - Customer Services - Office Operations

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	CLS	CLS vs. SoCalGas	
1. 200000.000	26,828	26,828	0	3A1-a1
2. 200002.000	12,246	12,220	(26)	3A1-a2
3. 200003.000	5,178	5,178	0	3A1-a3
4. 200005.000	7,083	5,802	(1,281)	3A1-a4
5. 200006.000	6,188	5,926	(262)	3A1-a5
TOTAL	57,523	55,954	(1,569)	

CHAPTER 3A1-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
CLS Differences to SoCalGas Requests

Exhibit No.: SCG-15-WP-E
Area: Customer Services - Office Operations
Witness: Sides, Bernardita M.

NONSHARED O&M

Subject: CCC - Operations
Workpaper: 200000.000

SoCalGas Position: SoCalGas forecasts \$26.828 million for Ccc - Operations for Test-Year 2024.

Exhibit SCG-15-R-E, p. BMS-10

CLS Position: CommLegal recommends that SoCalGas review demographic data and consider providing in-house customer service language support for the most prevalent language groups. SoCalGas should utilize ACS and US Census data to identify the most prevalent languages. The Commission should require that SoCalGas file testimony in their next GRC on the evaluation they performed and criteria used to identify in-house language support needs in their territory, specify how many customer service representatives they had each year that spoke these languages, and what steps they will take to maintain appropriate in-house staffing to identify and meet ongoing and changing language support needs.

Exh. CLS-01, p 40-42

Note: Because there is no way to predict when prevalent language calls will come in, providing in-house support for prevalent languages is not realistic. Finding and hiring CSRs who are multilingual in the multitude of non-English languages (even the top five or ten) is impractical and problematic. Furthermore, having all the multilingual CSRs available during and after CCC business hours for emergency calls would not be cost effective. CLS provided no data or evidence for their opinion that SoCalGas Language Line services are a deterrent to customers contacting SoCalGas. SoCalGas has reviewed, and will continue to review, the demographic data when considering in-house language support. Therefore, the Commission should reject CLS's recommendation that SoCalGas is required to file testimony in the next GRC on the evaluation SoCalGas performed and the criteria used to identify in-house I

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>CLS</u>	<u>Difference</u>
Labor	26,448	26,448	0
NonLabor	380	380	0
Nonstandard	0	0	0
TOTAL	26,828	26,828	0

CHAPTER 3A1-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
CLS Differences to SoCalGas Requests

Exhibit No.: SCG-15-WP-E
Area: Customer Services - Office Operations
Witness: Sides, Bernardita M.

NONSHARED O&M

Subject: Branch Offices
Workpaper: 200002.000

SoCalGas Position: SoCalGas forecasts \$12.246 million for Branch Offices for Test-Year 2024.

Exhibit SCG-15-R-E, p. BMS-15

CLS Position: Given the advertised simplicity of setting up the RDM network scanners, CommLegal recommends rejecting the \$50,000 "implementation fee". Conservatively taking the highest \$1,043 price found for units that meet SoCalGas' stated criteria of scanning, endorsing, and printing, and retaining SoCalGas' 180 unit, 9.5% tax, and \$500 shipping assumptions, the Commission should adopt a revised forecast cost for PEP units of \$206,000, a reduction of \$101,000. Normalized over 4 years, this adds a \$51,500 adjustment over BY2021 branch office costs to 2024, a \$25,500 reduction from SoCalGas request of \$77,000. The Commission should also encourage SoCalGas to negotiate with RDM for quantity discounts, as offered by other resellers of their products.

Exh. CLS-01, p 43-47

Note: SoCalGas disagrees with CLS's recommendation to reduce this cost. CLS fails to provide prudent business practices in their analysis. The process to obtain printers and scanners for 43 branch offices requires due diligence rather than logging on to a mass market website. SoCalGas made the decision based on an approved list of vendors and in close consultation with SoCalGas's banking partners.

The Commission should reject CLS's recommendation in its entirety as it does not meet the requirements of SoCalGas's banking partner and the Company's operational needs, nor do they consider the necessary additional costs.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>CLS</u>	<u>Difference</u>
Labor	10,181	10,181	0
NonLabor	2,065	2,039	-26
Nonstandard	0	0	0
TOTAL	12,246	12,220	-26

CHAPTER 3A1-a3

Southern California Gas Company
2024 Test Year GRC A.22-05-015
CLS Differences to SoCalGas Requests

Exhibit No.: SCG-15-WP-E
Area: Customer Services - Office Operations
Witness: Sides, Bernardita M.

NONSHARED O&M

Subject: Billing Services
Workpaper: 200003.000

SoCalGas Position: SoCalGas forecasts \$5.178 million for Billing Services for Test-Year 2024.

Exhibit SCG-15-R-E, p. BMS-18

CLS Position: SoCalGas' acknowledges errors, and made corrections in amended supplemental workpapers which reduce their budget request by \$36,000. The Commission should adopt the reductions.

Exh. CLS-01, p 48-49

Note: SoCalGas revised its TY 2024 forecast in revised errata testimony which reflects the \$36,000 reduction.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>CLS</u>	<u>Difference</u>
Labor	4,942	4,942	0
NonLabor	236	236	0
Nonstandard	0	0	0
TOTAL	5,178	5,178	0

CHAPTER 3A1-a4

Southern California Gas Company
2024 Test Year GRC A.22-05-015
CLS Differences to SoCalGas Requests

Exhibit No.: SCG-15-WP-E
Area: Customer Services - Office Operations
Witness: Sides, Bernardita M.

NONSHARED O&M

Subject: Remittance Processing
Workpaper: 200005.000

SoCalGas Position: SoCalGas forecasts \$7.083 million for Remittance Processing for Test-Year 2024.

Exhibit SCG-15-R-E, p. BMS-31

CLS Position: Historical staffing levels from 2017-2021 stayed consistent with normal fluctuations and already added three new positions in 2021, and SoCalGas did not clarify what positions were now necessary and why. CommLegal recommends that the Commission reject the incremental \$671,000 requested for 7.5 FTEs to "fill vacancies".

Ex. CLS-01, p 50-52

SoCalGas claims that they underspent on their obligations under the MOU with CforAT, and need additional \$610,000 in funding. Annual reports indicate SoCalGas far exceeded their spending obligations. SoCalGas already collected funds for the MOU obligations and should not be allowed more, unless they demonstrate additional spending is necessary and commit to new terms similar to the MOU. The Commission should determine if SoCalGas underspent funds meant for the MOU spending. The Commission should reduce SoCalGas' request by \$610,00.

Ex. CLS-01, p 53-58

Note: SoCalGas's request to return to full complement of positions to be effective in its operations is reasonable and therefore the Commission should reject CLS's recommendation and adopt SoCalGas's forecast as reasonable.

SoCalGas intends to continue the activities provided in the Memorandum of Understanding with the Center for Accessible Technology to support SoCalGas's ADA customers and as such, included the BY 2021 associated cost in its TY 2024 forecast. While the current JAP will expire in December 2023, SoCalGas remains open to entering into another JAP with interested parties. Therefore, the Commission should reject CLS's recommendation in its entirety.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>CLS</u>	<u>Difference</u>
Labor	3,157	2,486	-671
NonLabor	3,926	3,316	-610
Nonstandard	0	0	0
TOTAL	7,083	5,802	-1,281

CHAPTER 3A1-a5

Southern California Gas Company
2024 Test Year GRC A.22-05-015
CLS Differences to SoCalGas Requests

Exhibit No.: SCG-15-WP-E
Area: Customer Services - Office Operations
Witness: Sides, Bernardita M.

NONSHARED O&M

Subject: Customer Service Other Office Operations and Technology
Workpaper: 200006.000

SoCalGas Position: SoCalGas forecasts \$6.188 million for Customer Service Other Office Operations And Technology for Test-Year 2024.

Exhibit SCG-15-R-E, p. BMS-35 to BMS-36

CLS Position: CommLegal recommends reducing SoCalGas Customer Service Other Office Ops and Technology labor forecast by \$262,000, removing the funding for the additional full year analyst, and two Senior Business Analysts for the financial analyst group. There is insufficient evidence to warrant doubling the size of this group which was only started in 2019. Additionally, the function of the financial analyst group is described as supporting regulatory proceedings and filings and financial performance activities. These activities further shareholder interests over ratepayer interests. Utility positions and requests in regulatory proceedings primarily seek to protect and increase shareholder profits, typically at the expense of ratepayers. Financial performance activities of the utility are designed to make profit for shareholders, not provide benefits to ratepayers. Ex. CLS-01, p 59-61

Note: SoCalGas disagrees with CLS's unfounded and baseless opinion. The additional regulatory requirements related to RAMP and Risk Spending Accountability Report (RSAR) reporting has gradually increased since 2019. The Commission has amplified the RAMP and RSAR level of granularity in cost and unit requirements. To meet these requirements, SoCalGas must follow a detailed approach to review and analyze the data to ensure spending in the appropriate authorized activity. It also required enhancing SoCalGas processes to align the data to the requested level of granularity.

In summary, CLS's testimony fails to provide any information to determine whether the level of funding recommended by CLS is reasonable and sufficient for SoCalGas to comply with regulations. Therefore, the Commission should reject CLS's recommendation in its entirety and adopt SoCalGas's forecast as reasonable.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>CLS</u>	<u>Difference</u>
Labor	5,243	4,981	-262
NonLabor	945	945	0
Nonstandard	0	0	0
TOTAL	6,188	5,926	-262

Chapter 3 - CLS vs. SoCalGas

Part A - O&M and Capital Expenditures

1. SCG-15 - Customer Services - Office Operations

b. O&M - SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	CLS	CLS vs. SoCalGas	
1. 20000A-USS.ALL	4,058	3,887	(171)	3A1-b1
TOTAL	4,058	3,887	(171)	

CHAPTER 3A1-b1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
CLS Differences to SoCalGas Requests

Exhibit No.: SCG-15-WP-E
Area: Customer Services - Office Operations
Witness: Sides, Bernardita M.

SHARED SERVICES O&M

Subject: CS - Office Operations
Workpaper: 20000A-USS.ALL

SoCalGas Position: SoCalGas forecasts \$4.058 million for Payment Processing for Test-Year 2024.

Exhibit SCG-15-R-E, p. BMS-43

CLS Position: SoCalGas fails to explain how they calculate the amount of "increased complexity" they anticipate, or justify why 2 additional positions are necessary. Instead, SoCalGas forecasts the amount of the alleged increased complexity simply by doubling the amount of work done in 2021 to address electronic payment administration, which is unreasonable. Finally, the record shows that two FTE were added to Payment Processing's labor count in 2021, contrary to SoCalGas' assertions that their department had been reducing their staff size. Therefore, because SoCalGas has not demonstrated the reasonableness of their request, the Commission should reduce their labor forecast by \$171,000.

Exh. CLS-01, p 62-64

Note: SoCalGas disagrees with CLS's assertion and recommendation to reduce labor forecasts because CLS's argument is based on a mischaracterization of the data. SoCalGas is requesting two incremental FTEs to address the increased number of inquiries and ensure customer payments are posted timely and accurately. Timely responses to inquiries are needed to minimize financial hardship and service disconnection for SoCalGas's impacted customers. For this reason, the Commission should reject CLS's recommendation, which would adversely affect customers.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

SCG	Labor	NLbr	NSE	Total
2200-0355.000	3,248	810	0	4,058
Total	3,248	810	0	4,058
CLS	Labor	NLbr	NSE	Total
2200-0355.000	3,077	810	0	3,887
Total	3,077	810	0	3,887
Difference	Labor	NLbr	NSE	Total
2200-0355.000	-171	0	0	-171
Total	-171	0	0	-171

Chapter 3 - CLS vs. SoCalGas

Part A - O&M and Capital Expenditures

2. SCG-17 - Supply Management, Logistics, & Supplier Diversity

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	CLS	CLS vs. SoCalGas	
1. 2SS005.000	928	928	0	3A2-a1
TOTAL	928	928	0	

CHAPTER 3A2-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
CLS Differences to SoCalGas Requests

Exhibit No.: SCG-17-WP
Area: Supply Management, Logistics, & Supplier Diversity
Witness: Chow, Joseph

NONSHARED O&M

Subject: SUPPLIER DIVERSITY
Workpaper: 2SS005.000

SoCalGas Position: SoCalGas forecasts \$0.928 million for Supplier Diversity for Test-Year 2024.

Exhibit SCG-17-E, p. JC-13

CLS Position: CommLegal recommends that SoCalGas utilize their authorized SD resources by (1) continuing to focus on technical assistance, supplier outreach, and capacity building, (2) setting goals to increase the total number of diverse vendors, the number of small DBEs, and the amount of spending with small DBEs, and (3) making sure adequate training is provided for SoCalGas supplier diversity staff. In addition, CommLegal recommends that the Commission require SoCalGas to report on the specific efforts SoCalGas has made regarding these items in the next GRC to allow the Commission and other stakeholders to evaluate the effectiveness of SoCalGas's SD program.

Exh. CLS-01, p 12-19

Note: SoCalGas identifies many activities that show it is already focusing on technical assistance, supplier outreach, and capacity building.

SoCalGas believes that increasing the spend and vendor counts in lower performing categories will narrow the disparity gap between higher performing categories: Women, Hispanic and Asian business enterprises. SoCalGas believes the goals already implemented provide a more even distribution of spend and vendors in all categories.

SoCalGas agrees with the recommendation to make sure adequate training is provided for SoCalGas supplier diversity staff. SoCalGas will continue to provide educational and training courses for supplier diversity staff.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>CLS</u>	<u>Difference</u>
Labor	531	531	0
NonLabor	397	397	0
Nonstandard	0	0	0
TOTAL	928	928	0

Chapter 4

Differences Between SoCalGas and EDF

Chapter 4 - EDF vs. SoCalGas

Part A - O&M and Capital Expenditures

1. SCG-12 - Clean Energy Innovations

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	EDF	EDF vs. SoCalGas	
1. 2RD000.000	11,245	0	(11,245)	4A1-a1
2. 2RD000.001	9,155	0	(9,155)	4A1-a2
3. 2RD001.001	23,249	0	(23,249)	4A1-a3
4. 2RD002.000	1,592	0	(1,592)	4A1-a4
5. 2RD003.000	1,982	0	(1,982)	4A1-a5
TOTAL	47,223	0	(47,223)	

CHAPTER 4A1-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
EDF Differences to SoCalGas Requests

Exhibit No.: SCG-12-WP-R-E
Area: Clean Energy Innovations
Witness: Infanzon, Armando

NONSHARED O&M

Subject: Clean Fuels Infrastructure Development
Workpaper: 2RD000.000

SoCalGas Position: SoCalGas forecasts \$20.400 million for Clean Fuels Infrastructure Development for Test-Year 2024.

Workpaper Group	2024
2RD000-000	11.245
2RD000-001	9.155
Total	20.400

Exhibit SCG-12-R, p. AI-16 to AI-41

EDF Position: EDF proposes rejecting SoCalGas request for clean fuels infrastructure development and related expenses.

EDF-02 at 12:11.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>EDF</u>	<u>Difference</u>
Labor	4,832	0	-4,832
NonLabor	6,413	0	-6,413
Nonstandard	0	0	0
TOTAL	11,245	0	-11,245

CHAPTER 4A1-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
EDF Differences to SoCalGas Requests

Exhibit No.: SCG-12-WP-R-E
Area: Clean Energy Innovations
Witness: Infanzon, Armando

NONSHARED O&M

Subject: Clean Fuels Infrastructure Development - RAMP
Workpaper: 2RD000.001

SoCalGas Position: SoCalGas forecasts \$20.400 million for Clean Fuels Infrastructure Development for Test-Year 2024.

Workpaper Group	2024
2RD000-000	11.245
2RD000-001	9.155
Total	20.400

Exhibit SCG-12-R, p. AI-16 to AI-41

EDF Position: EDF proposes rejecting SoCalGas request for clean fuels infrastructure development and related expenses.

EDF-02 at 12:11.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>EDF</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	9,155	0	-9,155
Nonstandard	0	0	0
TOTAL	9,155	0	-9,155

CHAPTER 4A1-a3

Southern California Gas Company
2024 Test Year GRC A.22-05-015
EDF Differences to SoCalGas Requests

Exhibit No.: SCG-12-WP-R-E
Area: Clean Energy Innovations
Witness: Infanzon, Armando

NONSHARED O&M

Subject: R-Research Development and Demonstration
Workpaper: 2RD001.001

SoCalGas Position: SoCalGas forecasts \$23.249 million for R-Research Development and Demonstration for Test-Year 2024.

Exhibit SCG-12-R, p. AI-44 to AI-47

EDF Position: EDF proposes rejecting SoCalGas RD&D request.

EDF-02 at 12:14

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>EDF</u>	<u>Difference</u>
Labor	2,608	0	-2,608
NonLabor	20,641	0	-20,641
Nonstandard	0	0	0
TOTAL	23,249	0	-23,249

CHAPTER 4A1-a4

Southern California Gas Company
2024 Test Year GRC A.22-05-015
EDF Differences to SoCalGas Requests

Exhibit No.: SCG-12-WP-R-E
Area: Clean Energy Innovations
Witness: Infanzon, Armando

NONSHARED O&M

Subject: Clean Energy Innovations Project Management Office (PMO)
Workpaper: 2RD002.000

SoCalGas Position: SoCalGas forecasts \$1.592 million for Clean Energy Innovations Project Management Office (PMO) for Test-Year 2024.

Exhibit SCG-12-R, p. AI-8

EDF Position: EDF proposes rejecting SoCalGas request of \$1.592 million (TY 2024) for Clean Energy Innovations Project Management Office.

Exhibit EDF-02 at 12:11

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>EDF</u>	<u>Difference</u>
Labor	1,523	0	-1,523
NonLabor	69	0	-69
Nonstandard	0	0	0
TOTAL	1,592	0	-1,592

CHAPTER 4A1-a5

Southern California Gas Company
2024 Test Year GRC A.22-05-015
EDF Differences to SoCalGas Requests

Exhibit No.: SCG-12-WP-R-E
Area: Clean Energy Innovations
Witness: Infanzon, Armando

NONSHARED O&M

Subject: Sustainability
Workpaper: 2RD003.000

SoCalGas Position: SoCalGas forecasts \$1.982 million for Sustainability for Test-Year 2024.

Exhibit SCG-12-R, p. AI-14 to AI16

EDF Position: EDF proposes rejecting SoCalGas request for "sustainability group" expenses.

EDF-02 at 12:13

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>EDF</u>	<u>Difference</u>
Labor	1,382	0	-1,382
NonLabor	600	0	-600
Nonstandard	0	0	0
TOTAL	1,982	0	-1,982

Chapter 4 - EDF vs. SoCalGas

Part A - O&M and Capital Expenditures

2. SCG-18 - Fleet Services

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	EDF	EDF vs. SoCalGas	
1. 2RF004.000	13,383	762	(12,621)	4A2-a1
TOTAL	13,383	762	(12,621)	

CHAPTER 4A2-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
EDF Differences to SoCalGas Requests

Exhibit No.: SCG-18-WP-R-E
Area: Fleet Services
Witness: Franco, Michael S.

NONSHARED O&M

Subject: Zero Emission Vehicles & Renewable Natural Gas Vehicles
Workpaper: 2RF004.000

SoCalGas Position: SoCalGas forecasts \$48.333 million for Ownership Costs for Test-Year 2024.

Workpaper Group	2024
2RF003-001	20.215
2RF003-002	7.981
2RF003-003	6.753
2RF004-000	13.384
Total	48.333

SoCalGas revised its request from \$49.322 million to \$48.333 million in Errata Testimony submitted in May 2023.

Exhibit SCG-18-R-E, p. MF-12 to MF-31

EDF Position: EDF proposes rejecting SoCalGas vehicle ownership and fleet related expenses for hydrogen and natural gas vehicles.

EDF-02 at 12:14

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>EDF</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	13,383	762	-12,621
Nonstandard	0	0	0
TOTAL	13,383	762	-12,621

Chapter 4 - EDF vs. SoCalGas

Part A - O&M and Capital Expenditures

3. SCG-19 - Real Estate & Facility Operations

a. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SoCalGas	EDF	EDF vs. SoCalGas	
1. 00655.0.ALL	4,573	0	(4,573)	4A3-a1
2. 00734.0.ALL	38,233	0	(38,233)	4A3-a2
TOTAL	42,806	0	(42,806)	

CHAPTER 4A3-a1

Southern California Gas Company
 2024 Test Year GRC A.22-05-015
 EDF Differences to SoCalGas Requests

Exhibit No.: SCG-19-CWP-E
Area: Real Estate & Facility Operations
Witness: Guy, Brenton K.

CAPITAL EXPENDITURES

Project: SUSTAINABILITY/ENERGY CONSERVATION
Budget Code: 00655.0.ALL

SoCalGas Position: SoCalGas requests \$13.885 million for 2022, \$9.312 million for 2023, and \$9.312 million for 2024 for Sustainability And Energy Conservation.

WPS	2022	2023	2024
006550.001	3.831	3.831	3.831
006550.002	1.277	1.277	1.277
006550.003	4.204	4.204	4.204
006550.004	4.573	-	-
Total	13.885	9.312	9.312

Exhibit SCG-19-R-E, p. BKG-37 to BKG-39

EDF Position: EDF proposes rejecting SoCalGas request for hydrogen home project.

EDF-02 at 12:14

Proposed Capital Expenditures (in thousands of 2021 dollars)

SCG	2022	2023	2024	Total
006550.004	4,573	0	0	4,573
Total	4,573	0	0	4,573

EDF	2022	2023	2024	Total
006550.004	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
006550.004	-4,573	0	0	-4,573
Total	-4,573	0	0	-4,573

CHAPTER 4A3-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
EDF Differences to SoCalGas Requests

Exhibit No.: SCG-19-CWP-E
Area: Real Estate & Facility Operations
Witness: Guy, Brenton K.

CAPITAL EXPENDITURES

Project: Fleet Alternative Refueling Infrastructure
Budget Code: 00734.0.ALL

SoCalGas Position: SoCalGas requests \$9.146 million for 2022, \$29.973 million for 2023, and \$13.954 million for 2024 for Fleet Alternative Refueling with the following categories.

Categories	2022	2023	2024
RNG Refueling Stations	3.298	4.105	1.055
Hydrogen Refueling Stations	0.621	20.739	8.415
EV Charging	5.227	5.129	4.484
Total	9.146	29.973	13.954

Exhibit SCG-19-R-2E, p. BKG-25

EDF Position: EDF proposes rejecting SoCalGas request for RNG and hydrogen refueling infrastructure (CAPEX per year: \$3.919 million - 2022; \$24.844 - 2023; \$9.470 million - 2024).

EDF-02 at 12:14

CHAPTER 4A3-a2

Proposed Capital Expenditures (in thousands of 2021 dollars)

SCG	2022	2023	2024	Total
007340.001	811	0	0	811
007340.002	367	0	0	367
007340.003	1,044	518	0	1,562
007340.004	0	233	507	740
007340.005	929	1,153	5	2,087
007340.006	0	2,054	396	2,450
007340.007	147	147	147	441
00734A.001	621	20,739	8,415	29,775
Total	3,919	24,844	9,470	38,233

EDF	2022	2023	2024	Total
007340.001	0	0	0	0
007340.002	0	0	0	0
007340.003	0	0	0	0
007340.004	0	0	0	0
007340.005	0	0	0	0
007340.006	0	0	0	0
007340.007	0	0	0	0
00734A.001	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
007340.001	-811	0	0	-811
007340.002	-367	0	0	-367
007340.003	-1,044	-518	0	-1,562
007340.004	0	-233	-507	-740
007340.005	-929	-1,153	-5	-2,087
007340.006	0	-2,054	-396	-2,450
007340.007	-147	-147	-147	-441
00734A.001	-621	-20,739	-8,415	-29,775
Total	-3,919	-24,844	-9,470	-38,233

Chapter 4 - EDF vs. SoCalGas

Part B - Capital-Related Costs

1. SCG-32 - Depreciation

Issue #	Subject	Reference
1. SCG32.002	Depreciation expense calculation methodology.	4B1-a1
TOTAL	TOTAL	

CHAPTER 4B1-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
EDF Differences to SoCalGas Requests

Exhibit No.: SCG-32-2R
Area: Depreciation
Witness: Watson, Dane A.
Subject: Depreciation expense calculation methodology.

Issue Description:

SoCalGas Position: SoCalGas disagrees with EDF's recommendations for a unit of production depreciation method. EDF recommends alternative rate making approaches that do not follow the Commission's precedents for the use of straight-line depreciation, average life group, remaining life depreciation system.

SCG-232 at DAW-11, lines 21-29.

EDF Position: EDF proposes adopting a Unit of Production (UoP) or Sum of Year Digits (SYDD) depreciation method, which would take the approved duration of depreciation and adjust each year's depreciation to be more front-loaded while accounting for the time value of money and maintaining equivalent cumulative present value for all present and future customers. this greater up-front depreciation would decrease the risk of stranded assets and allocate these expenses to match the patterns of forecasted customers and purchases.

EDF-01 at 49:6, 56:9

EDF proposes the Commission open up a rulemaking proceeding or use an existing rulemaking to standardize gas asset depreciation.

EDF-01 at 63:15

Chapter 4 - EDF vs. SoCalGas

Part C - Other

1. SCG-01 - SOCALGAS POLICY OVERVIEW

Issue #	Subject	Reference
1. SCG01.000	Overall revenue requirement reduction.	4C1-a1
TOTAL	TOTAL	

CHAPTER 4C1-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
EDF Differences to SoCalGas Requests

Exhibit No.: SCG-01-2R
Area: SOCALGAS POLICY OVERVIEW
Witness: Brown, Maryam S.
Subject: Overall revenue requirement reduction.

Issue Description:

SoCalGas Position: SoCalGas requests that the Commission authorize a \$4.398 billion revenue requirement to be effective January 1, 2024.

Exhibit SCG-01-2R at MSB-4

Note: SoCalGas submitted Update Testimony (Exh. SCG-401/SDG&E-401) on July 7, 2023, so SoCalGas's revenue requirement stated in SCG-01-2R is outdated. The revised number is \$4.434 billion for 2024.

EDF Position: EDF proposes that SoCalGas's 2024 Revenue Requirement be limited to \$3.209 billion for 2024.

EDF-01 at 44:7.

Chapter 4 - EDF vs. SoCalGas

Part C - Other

2. SCG-10 - Gas Storage Operations and Construction

Issue #	Subject	Reference
1. SCG10.000	Honor Rancho Compressor Modernization (HRCM) - Advanced Renewable Energy (ARE)	4C2-a1
TOTAL	TOTAL	

CHAPTER 4C2-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
EDF Differences to SoCalGas Requests

Exhibit No.: SCG-10-R
Area: Gas Storage Operations and Construction
Witness: Bittleston, Lawrence T. and Hruby, Steve A.
Subject: Honor Rancho Compressor Modernization (HRCM) - Advanced Renewable Energy (ARE)

Issue Description:

SoCalGas Position: The ARE component of the HRCM Project consists of the following: 1) new electrolyzers, hydrogen storage, and fuel blending equipment to integrate green hydrogen into compressor combustion fuel; and 2) new green hydrogen vehicle fueling station for company vehicles.

2022-2029 Total Costs = \$62,732

SCG-10-R Appendix E

EDF Position: EDF proposes rejecting SoCalGas request for "Advanced Renewable Energy" projects associated with the Honor Rancho Compressor Modernization without prejudice. EDF also proposes that that the utility may submit a standalone application for these projects.

EDF-02 at 12:9.

Chapter 4 - EDF vs. SoCalGas

Part C - Other

3. SCG-40 - Post-Test Year Ratemaking

Issue #	Subject	Reference
1. SCG40.001	Post-Test Year Revenue Requirement	4C3-a1
TOTAL	TOTAL	

CHAPTER 4C3-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
EDF Differences to SoCalGas Requests

Exhibit No.: SCG-40-2R-E
Area: Post-Test Year Ratemaking
Witness: Nguyen, Khai
Subject: Post-Test Year Revenue Requirement

Issue Description:

SoCalGas Position: SoCalGas's proposed ratemaking mechanism adjusts authorized revenue requirements for:

- 1) Labor and non-labor costs based on IHS Markit Global Insight's Power Planner (Global Insight) forecast,
- 2) Medical costs based on Willis Towers Watson's forecast, and
- 3) Capital-related revenue requirement using:
 - Five-year average of capital additions escalated based on Global Insight's forecast,
 - A forecast for the Honor Rancho Compressor Modernization project, Customer Information System (CIS) project, and various Gas Integrity Management Programs (DIMP, TIMP, SIMP, FIMP, and GSEP).

Exhibit SCG-40-2R-E, p. KN-ii

EDF Position: EDF proposes that SoCalGas's subsequent year revenue requirements be limited to: 2025 - \$2.917 billion; 2026 - 2.874 billion; 2027 - \$2.828 billion

EDF-01 at 44:7

Note: These amounts were submitted prior to SoCalGas's July 7, 2023 Update Testimony.

Chapter 5

Differences Between SoCalGas and Indicated Shippers

Chapter 5 - Indicated Shippers vs. SoCalGas

Part B - Capital-Related Costs

1. SCG-32 - Depreciation

Issue #	Subject	Reference
1. SCG32.003	Depreciation Rates	5B1-a1
TOTAL	TOTAL	

CHAPTER 5B1-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Indicated Shippers Differences to SoCalGas Requests

Exhibit No.: SCG-32-2R
Area: Depreciation
Witness: Watson, Dane A.
Subject: Depreciation Rates

Issue Description:

SoCalGas Position: SoCalGas disagrees with Indicated Shippers(IS)'s life recommendations. IS relies on mathematical fitting more than is justified. Further, IS only used one placement and experience band in their analysis. Finally, some of the life recommendations relies too much on the older portion of the curve, which does not contain sufficient activity to be meaningful. SoCalGas proposes 41 L0.5 for Account 354, 70 R2 for Account 367, 48 R1 for Account 368, 48 R0.5 for Account 369, 68 R2.5 for Account 376, and 67 R2 for Account 380. Besides, SoCalGas has followed the Commission's gradualism precedent by not proposing a change of net salvage beyond a 25 percent change for any account.

Exhibit SCG-32-2R, p. DAW-22 to DAW-40 and SCG-232, page DAW-11, lines 11-19

Indicated Shippers Position:

Indicated Shippers adjusts SoCalGas' proposed depreciation rates by increasing the average service lives for six of its underground storage, transmission and distribution plant accounts: FERC Accounts 354, 367, 368, 369, 376, and 380 (IS recommends the survivor curve for Account 354 be set at 45-L0, Account 367 be set at 74-R3, Account 368 be set at 54-R1, Account 369 be set at 50-R0, Account 376 be set at 74-R3, Account 380 be set at 74-R2.5), as well as the net salvage recommendations presented in The Direct Testimony of David Garrett, TURN-12 at page 9, Table 5.

Exhibit IS-01, p. 16-24, Exhibit BCA-1 to BCA-8 and Exhibit IS-03, p. 3, Exhibit BCA-10 to BCA-11

Chapter 5 - Indicated Shippers vs. SoCalGas

Part B - Capital-Related Costs

2. SCG-34 - Working Cash

Issue #	Subject	Reference
1. SCG34.001	Deprecation Expense, Billing and Bank Lags	5B2-a1
TOTAL	TOTAL	

CHAPTER 5B2-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Indicated Shippers Differences to SoCalGas Requests

Exhibit No.: SCG-34-2R-E
Area: Working Cash
Witness: Hornbeck, Alexandra N.
Subject: Deprecation Expense, Billing and Bank Lags

Issue Description:

SoCalGas Position: SoCalGas states that depreciation expense is allowed to be included in working cash under SP U-16-W and there is no reason why this principle should not apply to SoCalGas's working cash request. As such, there is no need to relitigate this matter, and the Commission should deny IS's proposal to exclude depreciation expense from SoCalGas's working cash requirement. SoCalGas also disagrees with IS's adoption of Cal Advocates' position on a reduction in revenue lag. Cal Advocates' recommendation for a reduced revenue lag is based on the incorrect and unsupported assumption that an increase in electronic payments should automatically reduce SoCalGas's revenue lag (bank lag and billing lag).

Exhibit SCG-34-2R-E
Exhibit SCG-234, p. ANH-12 through ANH-13

Indicated Shippers Position: Indicated Shippers (IS) recommends removing depreciation expense from the lead-lag study used to derive SoCalGas's working cash balance. In addition to working cash adjustments proposed in IS-02, Indicated Shippers proposes to incorporate adjustments for billing and bank lags proposed by Public Advocates Office witness Brandon Benitez (CA-16 at 10 and 11).

Exhibit IS-02, p. 6-7, Schedule MPG-1 and Exhibit IS-04, p. 3

Chapter 5 - Indicated Shippers vs. SoCalGas

Part C - Other

1. SCG-01 - SOCALGAS POLICY OVERVIEW

Issue #	Subject	Reference
1. SCG01.002	Affordability	5C1-a1
TOTAL	TOTAL	

CHAPTER 5C1-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Indicated Shippers Differences to SoCalGas Requests

Exhibit No.: SCG-01-2R
Area: SOCALGAS POLICY OVERVIEW
Witness: Brown, Maryam S.
Subject: Affordability

Issue Description:

SoCalGas Position: Our GRC request reflects SoCalGas's forecast of revenues necessary to continue delivering safe, reliable, and increasingly clean gas service at reasonable rates, while meeting the new challenges we expect to face during this GRC cycle.

SCG-01-2R, MSB-4, 19-21

Indicated Shippers Position: Indicated Shippers recommends timing capital investment to meet risk reduction goals while also managing the change in cost of service. Rate Affordability is now becoming a critical factor in managing the utility's financial integrity and ensuring customers' interests are protected.

Exhibit IS-02, p. 11-14

Chapter 5 - Indicated Shippers vs. SoCalGas

Part C - Other

2. SCG-02 - Sustainability and Climate Policy

Issue #	Subject	Reference
1. SCG02.000	Actions to Further Support and Advance State Climate Policies	5C2-a1
TOTAL	TOTAL	

CHAPTER 5C2-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Indicated Shippers Differences to SoCalGas Requests

Exhibit No.: SCG-02-R
Area: Sustainability and Climate Policy
Witness: Niehaus, Despina and Arazi, Shirley
Subject: Actions to Further Support and Advance State Climate Policies

Issue Description:

SoCalGas Position: Due to the urgency to reduce GHG emissions impacting climate change, SoCalGas's GRC application includes actions and investments across multiple witness areas that reduce Scope 3 GHG emissions in support of the State's decarbonization policies.

Exhibit SCG-02-R, p. NJP-14 to NJP-17

Indicated Shippers Position: Indicated Shippers (IS) recommends to remove decarbonization, emission reductions and sustainability projects from SoCalGas's gas delivery revenue requirement.

Exhibit IS-02, p. 7-11

Chapter 6

Differences Between SoCalGas and PCF

Chapter 6 - PCF vs. SoCalGas

Part C - Other

1. SCG-01 - SOCALGAS POLICY OVERVIEW

Issue #	Subject	Reference
1. SCG01.000	Overall revenue requirement reduction.	6C1-a1
TOTAL	TOTAL	

CHAPTER 6C1-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
PCF Differences to SoCalGas Requests

Exhibit No.: SCG-01-2R
Area: SOCALGAS POLICY OVERVIEW
Witness: Brown, Maryam S.
Subject: Overall revenue requirement reduction.

Issue Description:

SoCalGas Position: SoCalGas requests that the Commission authorize a \$4.398 billion revenue requirement to be effective January 1, 2024.

Exhibit SCG-01-2R at MSB-4

Note: SoCalGas submitted Update Testimony (Exh. SCG-401/SDG&E-401) on July 7, 2023, so SoCalGas's revenue requirement stated in SCG-01-2R is outdated. The revised number is \$4.434 billion for 2024.

PCF Position: The Commission should reject SoCalGas' request to increase rates for TY24 because SoCalGas failed to justify its requests for increased rates.

The Commission should adopt solar-plus-storage (SPS) as an alternative to SoCalGas's request for increased revenue requirements based on assumed need for capital additions and upgrades. Capital gas expenditures should be avoided where there are much more cost-effective alternatives available, like local SPS.

PCF-01 at 2-20, 23-28; PCF-01, attachments 2-10.

Chapter 6 - PCF vs. SoCalGas

Part C - Other

2. SCG-07 - Gas Engineering

Issue #	Subject	Reference
1. SCG07.000	Hydrogen-related proposals	6C2-a1
TOTAL	TOTAL	

CHAPTER 6C2-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
PCF Differences to SoCalGas Requests

Exhibit No.: SCG-07-R
Area: Gas Engineering
Witness: Martinez, Maria T.
Subject: Hydrogen-related proposals

Issue Description:

SoCalGas Position: Gas Engineering's costs related to hydrogen blending are found in spending categories for the Hydrogen Blending team in SoCalGas's direct testimony (Ex. SCG-07-R) and are primarily focused on the efforts to implement operational readiness to prepare SoCalGas for the potential introduction of hydrogen into SoCalGas's existing gas system.

SCG-207-E at MTM-6 line 20 to MTM-7 line 14.

PCF Position: All requested funding for hydrogen related proposals should be rejected.

PCF-01 at 23-28; PCF-01, attachments 3-7.

Note: This is not limited to Gas Engineering proposals, there are proposed Hydrogen-related costs in multiple witness areas.

Chapter 6 - PCF vs. SoCalGas

Part C - Other

3. SCG-10 - Gas Storage Operations and Construction

Issue #	Subject	Reference
1. SCG10.001	Aliso Canyon Expenses	6C3-a1
TOTAL	TOTAL	

CHAPTER 6C3-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
PCF Differences to SoCalGas Requests

Exhibit No.: SCG-10-R
Area: Gas Storage Operations and Construction
Witness: Bittleston, Lawrence T. and Hruby, Steve A.
Subject: Aliso Canyon Expenses

Issue Description:

SoCalGas Position: Aliso Canyon is currently needed to support just and reasonable gas and electricity rates, natural gas system reliability, and energy security.

SoCalGas's non-shared and shared O&M forecast activities for test-year 2024 and capital forecast activities from 2022 through 2024 for Gas Storage and Construction are reasonable and should be adopted by the Commission.

SCG-210 at LB-SH-7, lines 1-3 and at LB-SH-16 to 17.

PCF Position: Aliso Canyon operating expenses should be rejected.

PCF-01 at 22; PCF-01, attachments 2, 8-10.

Chapter 6 - PCF vs. SoCalGas

Part C - Other

4. SCG-12 - Clean Energy Innovations

Issue #	Subject	Reference
1. SCG12.004	Hydrogen-related projects	6C4-a1
TOTAL	TOTAL	

CHAPTER 6C4-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
PCF Differences to SoCalGas Requests

Exhibit No.: SCG-12-R
Area: Clean Energy Innovations
Witness: Infanzon, Armando
Subject: Hydrogen-related projects

Issue Description:

SoCalGas Position: The Clean Fuels Power Generation function assists customers with environmental, technology, and economic feasibility focused on the adoption of clean fuel power generation, is within the purview of a gas utility, directly aligns with state goals, and benefits ratepayer. The CPUC should disregard PCF's recommendations and approve SoCalGas's request as proposed in this Application.

SCG-212, p. AI-26 to AI-28

PCF Position: All requested funding for hydrogen related proposals should be rejected.

PCF-01 at 23-28; PCF-01, attachments 3-7.

Chapter 6 - PCF vs. SoCalGas

Part C - Other

5. SCG-40 - Post-Test Year Ratemaking

Issue #	Subject	Reference
1. SCG40.001	Post-Test Year Revenue Requirement	6C5-a1
TOTAL	TOTAL	

CHAPTER 6C5-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
PCF Differences to SoCalGas Requests

Exhibit No.: SCG-40-2R-E
Area: Post-Test Year Ratemaking
Witness: Nguyen, Khai
Subject: Post-Test Year Revenue Requirement

Issue Description:

SoCalGas Position: SoCalGas's proposed ratemaking mechanism adjusts authorized revenue requirements for:

- 1) Labor and non-labor costs based on IHS Markit Global Insight's Power Planner (Global Insight) forecast,
- 2) Medical costs based on Willis Towers Watson's forecast, and
- 3) Capital-related revenue requirement using:
 - Five-year average of capital additions escalated based on Global Insight's forecast,
 - A forecast for the Honor Rancho Compressor Modernization project, Customer Information System (CIS) project, and various Gas Integrity Management Programs (DIMP, TIMP, SIMP, FIMP, and GSEP).

Exhibit SCG-40-2R-E, p. KN-ii

PCF Position: The Commission should adopt SPS as an alternative to SoCalGas's request for increased revenue requirements for the post-test years.

PCF-01 at 2-20, 23-28; PCF-01, attachments 2-10.

Chapter 7

Differences Between SoCalGas and SBUA

Chapter 7 - SBUA vs. SoCalGas

Part A - O&M and Capital Expenditures

1. SCG-15 - Customer Services - Office Operations

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	SBUA	SBUA vs. SoCalGas	
1. 200001.000	8,991	0	(8,991)	7A1-a1
TOTAL	8,991	0	(8,991)	

CHAPTER 7A1-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
SBUA Differences to SoCalGas Requests

Exhibit No.: SCG-15-WP-E
Area: Customer Services - Office Operations
Witness: Sides, Bernardita M.

NONSHARED O&M

Subject: CCC - Support
Workpaper: 200001.000

SoCalGas Position: SoCalGas forecasts \$8.991 million for CCC-Support for Test-Year 2024.

Exhibit SCG-15-R-2E, p, BMS-8

SBUA Position: SBUA recommends that SoCalGas' requested increase for customer support and associated services be denied.

SBUA-01 at 35:1-4

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>SBUA</u>	<u>Difference</u>
Labor	5,830	0	-5,830
NonLabor	3,161	0	-3,161
Nonstandard	0	0	0
TOTAL	8,991	0	-8,991

Chapter 7 - SBUA vs. SoCalGas

Part C - Other

1. SCG-15 - Customer Services - Office Operations

Issue #	Subject	Reference
1. SCG15.000	Forecast Methodology	7C1-a1
TOTAL	TOTAL	

CHAPTER 7C1-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
SBUA Differences to SoCalGas Requests

Exhibit No.: SCG-15-R-2E
Area: Customer Services - Office Operations
Witness: Sides, Bernardita M.
Subject: Forecast Methodology

Issue Description:

SoCalGas Position: SCG rejects SBUA's position and applies longstanding ratemaking principles.

Exhibit SCG-15
Exhibit SDGE-201, page BAF-8-9

SBUA Position: SBUA recommends that the Commission require the utilities to properly identify and implement systematic, transparent budgeting approaches that reflect considered, rational methods rather than what appears to be an accretion of individual departmental approaches.

Exhibit SBUA-01 at 14:9-10 & SBUA-02 at 4:10-1

Chapter 7 - SBUA vs. SoCalGas

Part C - Other

2. SCG-43 - Affordability Metrics

Issue #	Subject	Reference
1. SCG43.001	Affordability Metrics	7C2-a1
TOTAL	TOTAL	

CHAPTER 7C2-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
SBUA Differences to SoCalGas Requests

Exhibit No.: SCG-43-S
Area: Affordability Metrics
Witness: Foster, Michael W.
Subject: Affordability Metrics

Issue Description:

SoCalGas Position: It is Premature for SBUA to propose the companies develop non-residential affordability metrics

(SCG-243/SDG&E-250, 8:12-9:2)

SBUA Position: SBUA recommends affordability metrics and benchmark analysis for small commercial customers akin to the metrics developed for residential customers due to the unique characteristics of the small business customer class.

Exhibit SBUA-01 at 10-11

Chapter 8

Differences Between SoCalGas and TURN

Chapter 8 - TURN vs. SoCalGas

Part A - O&M and Capital Expenditures

1. SCG-04 - Gas Distribution

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	TURN	TURN vs. SoCalGas	
1. 2GD000.000	22,194	22,590	396	8A1-a1
2. 2GD001.000	7,548	4,230	(3,318)	8A1-a2
3. 2GD003.000	8,957	5,871	(3,086)	8A1-a3
TOTAL	38,699	32,691	(6,008)	

CHAPTER 8A1-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-04-WP-R-E
Area: Gas Distribution
Witness: Walker, Shaena and Quezada, Cody

NONSHARED O&M

Subject: Field Support
Workpaper: 2GD000.000

SoCalGas Position: SoCalGas forecasts \$22.194 million for Field Support for Test-Year 2024.

SoCalGas' forecast is updated from \$22.194 million to \$22.200 million in Update Testimony (Exh. SCG-401/SOCALGAS-401) served on July 7, 2023, an increase of \$0.006 million.

Exhibit SCG-04-R-E, p. MAA-53 to MAA-54

TURN Position: TURN recommends that a total of \$372,000 for 2022, \$384,000 for 2023, and \$396,000 for 2024 for training costs be removed from the capital budget and added to the appropriate O&M budget, effectively moving these costs from capital to O&M. This increase should be in the labour amounts.

Exhibit TURN-05, p. 31

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>TURN</u>	<u>Difference</u>
Labor	16,984	17,380	396
NonLabor	5,210	5,210	0
Nonstandard	0	0	0
TOTAL	22,194	22,590	396

CHAPTER 8A1-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-04-WP-R-E
Area: Gas Distribution
Witness: Walker, Shaena and Quezada, Cody

NONSHARED O&M

Subject: Leak Survey
Workpaper: 2GD001.000

SoCalGas Position: SoCalGas forecasts \$7.548 million for Leak Survey for Test-Year 2024.

Exhibit SCG-04-R-E, p. MAA-24 to MAA-25

TURN Position: TURN recommends that the Commission disallow the recovery of the costs for hiring 40 additional leak survey technicians (LSTs) within this budget category as these LSTs will perform the same or similar tasks as current technicians at similar costs, and SCG has not provided a reasonable justification to increase FTEs for this task.

Exhibit TURN-05, p. 35-36

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>TURN</u>	<u>Difference</u>
Labor	7,522	4,204	-3,318
NonLabor	26	26	0
Nonstandard	0	0	0
TOTAL	7,548	4,230	-3,318

CHAPTER 8A1-a3

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-04-WP-R-E
Area: Gas Distribution
Witness: Walker, Shaena and Quezada, Cody

NONSHARED O&M

Subject: Main Maintenance
Workpaper: 2GD003.000

SoCalGas Position: SoCalGas forecasts \$8.957 million for Main Maintenance for Test-Year 2024.

SoCalGas' forecast is updated from \$8.957 million to \$8.955 million in Update Testimony (Exh. SCG-401/SOCALGAS-401) served on July 7, 2023, a reduction of \$0.002 million.

Exhibit SCG-04-R-E, p. MAA-37

TURN Position: TURN recommends that the Commission direct SoCalGas to reforecast its calculation using a 5-year historical average for this category of routine maintenance activity and disallow a difference of \$3,086,000 from non-labor costs.

Exhibit TURN-05, p. 40-41

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>TURN</u>	<u>Difference</u>
Labor	1,477	1,477	0
NonLabor	7,480	4,394	-3,086
Nonstandard	0	0	0
TOTAL	8,957	5,871	-3,086

Chapter 8 - TURN vs. SoCalGas

Part A - O&M and Capital Expenditures

1. SCG-04 - Gas Distribution

b. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SoCalGas	TURN	TURN vs. SoCalGas	
1. 00151.0.ALL	176,772	176,772	0	8A1-b1
2. 00251.0.ALL	56,538	56,538	0	8A1-b2
3. 00265.0.ALL	30,042	30,042	0	8A1-b3
4. 00725.0.ALL	43,905	43,905	0	8A1-b4
5. 00903.0.ALL	1,152	0	(1,152)	8A1-b5
TOTAL	308,409	307,257	(1,152)	

CHAPTER 8A1-b1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-04-CWP-R-E
Area: Gas Distribution
Witness: Walker, Shaena and Quezada, Cody

CAPITAL EXPENDITURES

Project: New Business
Budget Code: 00151.0.ALL

SoCalGas Position: SoCalGas requests \$54.308 million for 2022, \$60.300 million for 2023, and \$62.164 million for 2024 for New Business.

In light of D.22-09-026, SoCalGas revised its New Business Forecast where the non-collectible capital new business forecast is decreased by \$3.993 million in 2023 and \$44.945 million in 2024 (total of \$48.938 million less for the 2022-2024 period) and increased the collectible portion of new business by the same amount over the same period.

Exhibit SCG-04-R-E, p. MAA-78 to MAA-82 and SCG-204, p. CCQ/SAW-31

TURN Position: TURN recommends that the Commission direct SoCalGas to revise its New Business forecast calculations using 2022 actuals, and that the total of \$48.938 million SoCalGas has added to the New Business collectibles for the 2022-2024 period be revised to include the 2022 actuals. SoCalGas supplied insufficient data for TURN to perform this calculation. TURN also recommends that the final forecast for this budget category be updated to reflect the reduced new customer forecast TURN provided in Exhibit TURN-14.

Exhibit TURN-05, p. 25-26

Note: TURN's recommendation does not provide specific amount to adjust, but TURN does not support SoCalGas' forecast for this category.

CHAPTER 8A1-b1

Proposed Capital Expenditures (in thousands of 2021 dollars)

SCG	2022	2023	2024	Total
001510.001	4,115	4,827	1,932	10,874
001510.002	57,651	59,019	23,635	140,305
001510.003	-8,863	-4,870	36,081	22,348
A01510.001	1,405	1,324	516	3,245
Total	54,308	60,300	62,164	176,772

TURN	2022	2023	2024	Total
001510.001	4,115	4,827	1,932	10,874
001510.002	57,651	59,019	23,635	140,305
001510.003	-8,863	-4,870	36,081	22,348
A01510.001	1,405	1,324	516	3,245
Total	54,308	60,300	62,164	176,772

Difference	2022	2023	2024	Total
001510.001	0	0	0	0
001510.002	0	0	0	0
001510.003	0	0	0	0
A01510.001	0	0	0	0
Total	0	0	0	0

CHAPTER 8A1-b2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-04-CWP-R-E
Area: Gas Distribution
Witness: Walker, Shaena and Quezada, Cody

CAPITAL EXPENDITURES

Project: Pressure Betterments
Budget Code: 00251.0.ALL

SoCalGas Position: SoCalGas requests \$18.846 million for 2022, \$18.846 million for 2023, and \$18.846 million for 2024 for Pressure Betterments.

Exhibit SCG-04-R-E, p. MAA-82 to MAA-83

TURN Position: TURN recommends that the Commission direct SoCalGas to reforecast its calculation of this Pressure Betterments budget category applying a forecast method that utilizes historic unit costs along with actual planned work and a small additional budget for unknown projects that may appear, to prevent overspend. SoCalGas supplied insufficient data for TURN to perform this calculation.

Exhibit TURN-05, p. 26-27

Note: TURN's recommendation does not provide specific amount to adjust, but TURN does not support SoCalGas' forecast for this category.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SCG	2022	2023	2024	Total
002510.001	18,846	18,846	18,846	56,538
Total	18,846	18,846	18,846	56,538
TURN	2022	2023	2024	Total
002510.001	18,846	18,846	18,846	56,538
Total	18,846	18,846	18,846	56,538
Difference	2022	2023	2024	Total
002510.001	0	0	0	0
Total	0	0	0	0

CHAPTER 8A1-b3

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-04-CWP-R-E
Area: Gas Distribution
Witness: Walker, Shaena and Quezada, Cody

CAPITAL EXPENDITURES

Project: Regulator Stations
Budget Code: 00265.0.ALL

SoCalGas Position: SoCalGas requests \$10.014 million for 2022, \$10.014 million for 2023, and \$10.014 million for 2024 for Regulator Stations.

Budget Code	2022	2023	2024
002650.001	6.927	6.927	6.927
002650.002	0.504	0.504	0.504
002650.003	2.583	2.583	2.583
Total	10.014	10.014	10.014

Exhibit SCG-04-R-E, p. MAA-93 to MAA-94

TURN Position: TURN recommends that the Commission direct SoCalGas to reforecast its calculation of this Regulator Station budget category using a discrete project forecast method with some variance for unexpected station failures, and that any difference be disallowed. SoCalGas supplied insufficient data for TURN to perform this calculation.

Exhibit TURN-05, p. 28-29

Note: Note: TURN's recommendation does not provide specific amount to adjust, but TURN does not support SoCalGas' forecast for this category.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SCG	2022	2023	2024	Total
002650.001	6,927	6,927	6,927	20,781
002650.002	504	504	504	1,512
002650.003	2,583	2,583	2,583	7,749
Total	10,014	10,014	10,014	30,042

TURN	2022	2023	2024	Total
002650.001	6,927	6,927	6,927	20,781
002650.002	504	504	504	1,512
002650.003	2,583	2,583	2,583	7,749
Total	10,014	10,014	10,014	30,042

Difference	2022	2023	2024	Total
002650.001	0	0	0	0
002650.002	0	0	0	0
002650.003	0	0	0	0
Total	0	0	0	0

CHAPTER 8A1-b4

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-04-CWP-R-E
Area: Gas Distribution
Witness: Walker, Shaena and Quezada, Cody

CAPITAL EXPENDITURES

Project: Capital Tools
Budget Code: 00725.0.ALL

SoCalGas Position: SoCalGas requests \$14.635 million for 2022, \$14.635 million for 2023, and \$14.635 million for 2024 for Capital Tools & Equipment.

Budget Code	2022	2023	2024
007250.001	1.211	0.565	0.646
007250.002	0.289	0.135	0.154
007250.003	13.135	13.935	13.835
Total	14.635	14.635	14.635

Exhibit SCG-04-R-E, p. MAA-123

TURN Position: TURN Recommends that the Commission disallow the costs of all "potential hydrogen testing equipment" that SoCalGas proposes within this budget category. TURN recommends reduction of SoCalGas' cost category "007250.003 - Expenditures associated with the purchase of capital tools and equipment used by distribution field," by the exact amount projected to be spent on potential hydrogen testing equipment. Data was not supplied with sufficient disaggregation by SoCalGas to identify the exact cost of this equipment, so TURN is unable to supply a specific disallowance amount.

Exhibit TURN-05, p. 30

Note: TURN's recommendation does not provide specific amount to adjust, but TURN does not support SoCalGas' forecast for this category.

CHAPTER 8A1-b4

Proposed Capital Expenditures (in thousands of 2021 dollars)

SCG	2022	2023	2024	Total
007250.001	1,211	565	646	2,422
007250.002	289	135	154	578
007250.003	13,135	13,935	13,835	40,905
Total	14,635	14,635	14,635	43,905

TURN	2022	2023	2024	Total
007250.001	1,211	565	646	2,422
007250.002	289	135	154	578
007250.003	13,135	13,935	13,835	40,905
Total	14,635	14,635	14,635	43,905

Difference	2022	2023	2024	Total
007250.001	0	0	0	0
007250.002	0	0	0	0
007250.003	0	0	0	0
Total	0	0	0	0

CHAPTER 8A1-b5

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-04-CWP-R-E
Area: Gas Distribution
Witness: Walker, Shaena and Quezada, Cody

CAPITAL EXPENDITURES

Project: Field Capital Support
Budget Code: 00903.0.ALL

SoCalGas Position: SoCalGas requests \$93.37 million for 2022, \$99.723 million for 2023, and \$92.981 million for 2024 for Field Capital Support.

Budget Code	2022	2023	2024
009030.001	1.696	1.696	1.696
009030.002	0.192	0.192	0.192
009030.003	0.014	0.014	0.014
009030.004	0.138	0.149	0.160
009030.005	0.010	0.011	0.012
009030.006	0.017	0.017	0.017
009030.007	0.001	0.001	0.001
009030.008	91.302	97.643	90.889
Total	93.370	99.723	92.981

Exhibit SCG-04-R-E, p. MAA-125 to MAA-126

TURN Position: Due to certain costs (such as training costs) being inappropriately identified as capital costs, TURN recommends that a total of \$372,000 for 2022, \$384,000 for 2023, and \$396,000 for 2024 for training costs be removed from the Field Support Capital budget and added to the Field Support O&M budget.

Exhibit TURN-05, p. 31

CHAPTER 8A1-b5

Proposed Capital Expenditures (in thousands of 2021 dollars)

SCG	2022	2023	2024	Total
009030.002	192	192	192	576
009030.003	14	14	14	42
009030.004	138	149	160	447
009030.005	10	11	12	33
009030.006	17	17	17	51
009030.007	1	1	1	3
Total	372	384	396	1,152

TURN	2022	2023	2024	Total
009030.002	0	0	0	0
009030.003	0	0	0	0
009030.004	0	0	0	0
009030.005	0	0	0	0
009030.006	0	0	0	0
009030.007	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
009030.002	-192	-192	-192	-576
009030.003	-14	-14	-14	-42
009030.004	-138	-149	-160	-447
009030.005	-10	-11	-12	-33
009030.006	-17	-17	-17	-51
009030.007	-1	-1	-1	-3
Total	-372	-384	-396	-1,152

Chapter 8 - TURN vs. SoCalGas

Part A - O&M and Capital Expenditures

2. SCG-06 - Gas Transmission Operations and Construction

a. O&M - SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	TURN	TURN vs. SoCalGas	
1. 2GT00I-USS.ALL	6,683	3,489	(3,194)	8A2-a1
TOTAL	6,683	3,489	(3,194)	

CHAPTER 8A2-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-06-WP-R-E
Area: Gas Transmission Operations and Construction
Witness: Chiapa, Rick and Hruby, Steve and Garcia, Rene

SHARED SERVICES O&M

Subject: 2200-2289 - GAS CONTROL - USS
Workpaper: 2GT00I-USS.ALL

SoCalGas Position: SoCalGas forecasts \$6.683 million for Gas Control - 2200-2289 for Test-Year 2024.

Exhibit SCG-06-2R-E, p. CHB-54 to CHB-58

TURN Position: TURN recommends that the Commission disallow the addition of Gas Control FTEs beyond 120% of existing. This would result in a reduction in incremental of FTEs by 34 FTEs and \$3,194,050 to the SoCalGas TY 2024 capital forecast.

Exhibit TURN-05-R, p. 15, 57-62 and Table 2

Note: Reduce labor amount as TURN's recommendation does not provide labor and nonlabor split.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

SCG	Labor	NLbr	NSE	Total
2200-2289.000	6,340	343	0	6,683
Total	6,340	343	0	6,683

TURN	Labor	NLbr	NSE	Total
2200-2289.000	3,310	179	0	3,489
Total	3,310	179	0	3,489

Difference	Labor	NLbr	NSE	Total
2200-2289.000	-3,030	-164	0	-3,194
Total	-3,030	-164	0	-3,194

Chapter 8 - TURN vs. SoCalGas

Part A - O&M and Capital Expenditures

2. SCG-06 - Gas Transmission Operations and Construction

b. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SoCalGas	TURN	TURN vs. SoCalGas	
1. 00301.0.ALL	32,927	24,565	(8,362)	8A2-b1
2. 00302.0.ALL	62,173	62,173	0	8A2-b2
TOTAL	95,100	86,738	(8,362)	

CHAPTER 8A2-b1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-06-CWP-R-E
Area: Gas Transmission Operations and Construction
Witness: Chiapa, Rick and Hruby, Steve and Garcia, Rene

CAPITAL EXPENDITURES

Project: GT PIPELINES - NEW ADD/PRE 2004
Budget Code: 00301.0.ALL

SoCalGas Position: SoCalGas requests \$13.864 million for 2022, \$18.890 million for 2023, and \$0.173 million for 2024 for GT Pipelines - New Additions.

Exhibit SCG-06-2R-E, p. CHB-65

TURN Position: TURN recommends a disallowance of approximately 25% of costs due to the lack of any evidence presented by the utility substantiating project cost estimates.

Exhibit TURN-05-R, p. 46-49.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SCG	2022	2023	2024	Total
003010.001	13,864	18,890	173	32,927
Total	13,864	18,890	173	32,927

TURN	2022	2023	2024	Total
003010.001	10,398	14,167	0	24,565
Total	10,398	14,167	0	24,565

Difference	2022	2023	2024	Total
003010.001	-3,466	-4,723	-173	-8,362
Total	-3,466	-4,723	-173	-8,362

CHAPTER 8A2-b2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-06-CWP-R-E
Area: Gas Transmission Operations and Construction
Witness: Chiapa, Rick and Hruby, Steve and Garcia, Rene

CAPITAL EXPENDITURES

Project: GT PL Rpls/Pre 2004 - NON PIP
Budget Code: 00302.0.ALL

SoCalGas Position: SoCalGas requests \$40 million for 2022, \$40 million for 2023, and \$35 million for 2024 for GT Pipeline Replacements.

Budget Code	2022	2023	2024
003020.001	10.711	10.000	10.500
003020.002	21.421	20.001	21.000
003020.003	3.570	3.334	3.500
003020.004	4.298	6.665	
Total	40.000	40.000	35.000

Exhibit SCG-06-2R-E, p. CHB-66 to CHB-69

*The numbers displayed below reflect reductions submitted in the Update Testimony (Exh. SCG-401/SOCALGAS-401) filed on July 7, 2023. A reduction of \$0.083 million per year for 2022-2024.

TURN Position: TURN recommends that the 2022 forecast not be updated for any actual spending due to a lack of justification for cost overruns.

Exhibit TURN-05-R, p. 52-53

Note: TURN's recommendation does not provide specific amount to adjust.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SCG	2022	2023	2024	Total
003020.002	21,338	19,918	20,917	62,173
Total	21,338	19,918	20,917	62,173

TURN	2022	2023	2024	Total
003020.002	21,338	19,918	20,917	62,173
Total	21,338	19,918	20,917	62,173

Difference	2022	2023	2024	Total
003020.002	0	0	0	0
Total	0	0	0	0

Chapter 8 - TURN vs. SoCalGas

Part A - O&M and Capital Expenditures

3. SCG-07 - Gas Engineering

a. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SoCalGas	TURN	TURN vs. SoCalGas	
1. 00908.0.ALL	50,697	43,873	(6,824)	8A3-a1
TOTAL	50,697	43,873	(6,824)	

CHAPTER 8A3-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-07-CWP-R
Area: Gas Engineering
Witness: Martinez, Maria T.

CAPITAL EXPENDITURES

Project: Transmission & Storage S&E Pool
Budget Code: 00908.0.ALL

SoCalGas Position: SoCalGas requests \$15.899 million for 2022, \$15.899 million for 2023, and \$18.899 million for 2024 for Supervision and Engineering Overhead Pool.

Exhibit SCG-07-R, p. MTM-39 to MTM-40

TURN Position: TURN recommends a disallowance based on using a five-year historical average ifor forecasting, which is the more appropriate forecast method due to significant historical variability.

Exhibit TURN-05-R, p. 64-65.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SCG	2022	2023	2024	Total
009080.001	15,899	15,899	18,899	50,697
Total	15,899	15,899	18,899	50,697

TURN	2022	2023	2024	Total
009080.001	12,437	13,674	17,762	43,873
Total	12,437	13,674	17,762	43,873

Difference	2022	2023	2024	Total
009080.001	-3,462	-2,225	-1,137	-6,824
Total	-3,462	-2,225	-1,137	-6,824

Chapter 8 - TURN vs. SoCalGas

Part A - O&M and Capital Expenditures

4. SCG-09 - Gas Integrity Management Programs

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	TURN	TURN vs. SoCalGas	
1. 2TD002.000	53,158	47,158	(6,000)	8A4-a1
2. 2TD004.000	14,953	0	(14,953)	8A4-a2
TOTAL	68,111	47,158	(20,953)	

CHAPTER 8A4-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-09-WP
Area: Gas Integrity Management Programs
Witness: Sera, Travis and Razavi, Avideh

NONSHARED O&M

Subject: DIMP
Workpaper: 2TD002.000

SoCalGas Position: SoCalGas forecasts \$53.159* million for DIMP for Test-Year 2024.

SoCalGas' forecast is updated from \$53.159 million to \$53.005 million in Update Testimony (Exh. SCG-401/SOCALGAS-401) served on July 7, 2023, a reduction of \$0.154 million.

Exhibit SCG-09, p. AK-TS-36 to AK-TS-47

*Amounts differ due to rounding

TURN Position: TURN recommends the elimination of the plastic pipe VIPP program due to the relatively very low risk posed by these pipelines compared to other materials, as well as due to the Company's own RSE analyses and relevant national data.

Exhibit TURN-05-R, p. 67-83.

Note: Reduce nonlabor amount as TURN's recommendation does not provide labor and nonlabor split.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>TURN</u>	<u>Difference</u>
Labor	13,937	13,937	0
NonLabor	39,221	33,221	-6,000
Nonstandard	0	0	0
TOTAL	53,158	47,158	-6,000

CHAPTER 8A4-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-09-WP
Area: Gas Integrity Management Programs
Witness: Sera, Travis and Razavi, Avidah

NONSHARED O&M

Subject: FIMP
Workpaper: 2TD004.000

SoCalGas Position: SoCalGas forecasts \$14.953 million for FIMP for Test-Year 2024.

Exhibit SCG-09, p. AK-TS-52 to AK-TS-58

TURN Position: TURN recommends that the Commission not authorize the new FIMP.

Exhibit TURN-05-R, p. 89-92.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>TURN</u>	<u>Difference</u>
Labor	6,081	0	-6,081
NonLabor	8,872	0	-8,872
Nonstandard	0	0	0
TOTAL	14,953	0	-14,953

Chapter 8 - TURN vs. SoCalGas

Part A - O&M and Capital Expenditures

4. SCG-09 - Gas Integrity Management Programs

b. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SoCalGas	TURN	TURN vs. SoCalGas	
1. 00240.0.ALL	100	0	(100)	8A4-b1
2. 00277.0.ALL	637,007	322,724	(314,283)	8A4-b2
3. 00370.0.ALL	996	0	(996)	8A4-b3
4. 00460.0.ALL	1,270	0	(1,270)	8A4-b4
TOTAL	639,373	322,724	(316,649)	

CHAPTER 8A4-b1

Southern California Gas Company
 2024 Test Year GRC A.22-05-015
 TURN Differences to SoCalGas Requests

Exhibit No.: SCG-09-CWP
Area: Gas Integrity Management Programs
Witness: Sera, Travis and Razavi, Avideh

CAPITAL EXPENDITURES

Project: FIMP - Distribution
Budget Code: 00240.0.ALL

SoCalGas Position: SoCalGas requests \$0 million for 2022, \$0 million for 2023, and \$2.366 million for 2024 for FIMP.

Budget Code	2022	2023	2024
002400.001			0.100
003700.001			0.996
00460A.001			1.270
Total			2.366

Exhibit SCG-09, p. AK-TS-88

TURN Position: TURN recommends that the Commission disallow the inception of the proposed FIMP, and that any activities which are reasonable to pursue be reallocated to an appropriate program (transmission facilities activities to the TIMP, storage facilities activities to the SIMP, etc.). The result of this recommendation is the removal of all proposed FIMP capital expenditures for 2024 - \$2,366,000 for SoCalGas.

Exhibit TURN-05-R, p. 89-92.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SCG	2022	2023	2024	Total
002400.001	0	0	100	100
Total	0	0	100	100
TURN	2022	2023	2024	Total
002400.001	0	0	0	0
Total	0	0	0	0
Difference	2022	2023	2024	Total
002400.001	0	0	-100	-100
Total	0	0	-100	-100

CHAPTER 8A4-b2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-09-CWP
Area: Gas Integrity Management Programs
Witness: Sera, Travis and Razavi, Avideh

CAPITAL EXPENDITURES

Project: Distribution Integrity Management
Budget Code: 00277.0.ALL

SoCalGas Position: SoCalGas requests \$231.052 million for 2022, \$231.744 million for 2023, and \$232.119 million for 2024 for DIMP.

Budget Code	2022	2023	2024
002770.001	211.751	212.407	212.849
002770.002	14.675	14.711	14.644
D07560.001	4.294	4.296	4.301
D07560.002	0.332	0.330	0.325
Total	231.052	231.774	232.119

Exhibit SCG-09, p. AK-TS-83

TURN Position: TURN recommends the elimination of the entire plastic pipe (VIPP) program due to the relatively very low risk posed by these pipelines compared to other materials, as well as due to the Company's own RSE analyses and relevant national data. This results in a 2024 disallowance of \$188,034,000. TURN recommends disallowing all 2022 and 2023 costs in excess previously authorized costs, resulting in a 2022 disallowance of \$72,201,000 and a 2023 disallowance of approximately \$93,240,000.
See Note for additional recommendations.

Note: TURN recommends a reduction in the Bare Steel Replacement Program (BSRP) based on a lower unit cost derived from a three-year rolling average; however, TURN recommends an increase in the BSRP program for 2024 based on continuing the same level of steel pipe replacement as the 2017-2021 five-year average. The result is a disallowance of \$6,578,000 for 2022, a disallowance of \$9,152,000 for 2023, and an increase of \$54,922,000 for 2024. The net impact on DIMP capital is a reduction of \$78,779,000 in 2022, a reduction of \$102,392,000 in 2023, and a reduction of \$133,112,000 in 2024, for a total reduction of \$314,283,000 forecast capital expenditures.

Exhibit TURN-05-R-E1, p. 16, 67-87. Exhibit TURN-600, pp. 38-39.

CHAPTER 8A4-b2

Proposed Capital Expenditures (in thousands of 2021 dollars)

SCG	2022	2023	2024	Total
002770.001	211,751	212,407	212,849	637,007
Total	211,751	212,407	212,849	637,007

TURN	2022	2023	2024	Total
002770.001	132,972	110,015	79,737	322,724
Total	132,972	110,015	79,737	322,724

Difference	2022	2023	2024	Total
002770.001	-78,779	-102,392	-133,112	-314,283
Total	-78,779	-102,392	-133,112	-314,283

CHAPTER 8A4-b3

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-09-CWP
Area: Gas Integrity Management Programs
Witness: Sera, Travis and Razavi, Avideh

CAPITAL EXPENDITURES

Project: FIMP - Transmission
Budget Code: 00370.0.ALL

SoCalGas Position: SoCalGas requests \$0 million for 2022, \$0 million for 2023, and \$2.366 million for 2024 for FIMP.

Budget Code	2022	2023	2024
002400.001			0.100
003700.001			0.996
00460A.001			1.270
Total			2.366

Exhibit SCG-09, p. AK-TS-88

TURN Position: TURN recommends that the Commission disallow the inception of the proposed FIMP, and that any activities which are reasonable to pursue be reallocated to an appropriate program (transmission facilities activities to the TIMP, storage facilities activities to the SIMP, etc.). The result of this recommendation is the removal of all proposed FIMP capital expenditures for 2024 - \$2,366,000 for SoCalGas.

Exhibit TURN-05-R, p. 89-92.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SCG	2022	2023	2024	Total
003700.001	0	0	996	996
Total	0	0	996	996
TURN	2022	2023	2024	Total
003700.001	0	0	0	0
Total	0	0	0	0
Difference	2022	2023	2024	Total
003700.001	0	0	-996	-996
Total	0	0	-996	-996

CHAPTER 8A4-b4

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-09-CWP
Area: Gas Integrity Management Programs
Witness: Sera, Travis and Razavi, Avideh

CAPITAL EXPENDITURES

Project: FIMP - Storage
Budget Code: 00460.0.ALL

SoCalGas Position: SoCalGas requests \$0 million for 2022, \$0 million for 2023, and \$2.366 million for 2024 for FIMP.

Budget Code	2022	2023	2024
002400.001			0.100
003700.001			0.996
00460A.001			1.270
Total			2.366

Exhibit SCG-09, p. AK-TS-88

TURN Position: TURN recommends that the Commission disallow the inception of the proposed FIMP, and that any activities which are reasonable to pursue be reallocated to an appropriate program (transmission facilities activities to the TIMP, storage facilities activities to the SIMP, etc.). The result of this recommendation is the removal of all proposed FIMP capital expenditures for 2024 - \$2,366,000 for SoCalGas.

Exhibit TURN-05-R, p. 89-92.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SCG	2022	2023	2024	Total
00460A.001	0	0	1,270	1,270
Total	0	0	1,270	1,270

TURN	2022	2023	2024	Total
00460A.001	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
00460A.001	0	0	-1,270	-1,270
Total	0	0	-1,270	-1,270

Chapter 8 - TURN vs. SoCalGas

Part A - O&M and Capital Expenditures

5. SCG-14 - Customer Services – Field and Advanced Meter Operations

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	TURN	TURN vs. SoCalGas	
1. 2FC001.000	129,221	114,203	(15,018)	8A5-a1
2. 2FC002.000	12,104	12,076	(28)	8A5-a2
3. 2FC003.000	14,385	12,079	(2,306)	8A5-a3
4. 2FC004.000	14,091	13,173	(918)	8A5-a4
5. 2FC005.000	25,710	21,324	(4,386)	8A5-a5
6. 2FC006.000	14,202	8,025	(6,177)	8A5-a6
TOTAL	209,713	180,880	(28,833)	

CHAPTER 8A5-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-14-WP-R-E
Area: Customer Services – Field and Advanced Meter Operations
Witness: Rendler, Daniel J.

NONSHARED O&M

Subject: Customer Services - Operations
Workpaper: 2FC001.000

SoCalGas Position: SoCalGas forecasts \$129.221 million for Customer Services - Operations for Test-Year 2024.

Workpaper Group	2024
2FC001-000	129.221
2FC002-000	12.104
2FC003-000	14.385
2FC004-000	14.091
2FC005-000	25.710
2FC006-000	14.202
Total	209.713

Exhibit SCG-14-R, p. DJR-15 to DJR-22

TURN Position: TURN recommends that the Commission should adopt a reduction of \$28.832 million for Customer Services Field and Advanced Meter Operations Shared O&M costs for 2024, reducing the forecast from \$209.713 million to \$180.881 million.

Exhibit TURN-09-R, p. 5-8

Note: Reduce labor amount as TURN's recommendation does not provide labor and nonlabor split.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>TURN</u>	<u>Difference</u>
Labor	121,532	106,514	-15,018
NonLabor	7,689	7,689	0
Nonstandard	0	0	0
TOTAL	129,221	114,203	-15,018

CHAPTER 8A5-a2

Southern California Gas Company
 2024 Test Year GRC A.22-05-015
 TURN Differences to SoCalGas Requests

Exhibit No.: SCG-14-WP-R-E
Area: Customer Services – Field and Advanced Meter Operations
Witness: Rendler, Daniel J.

NONSHARED O&M

Subject: Customer Services - Supervision
Workpaper: 2FC002.000

SoCalGas Position: SoCalGas forecasts \$12.104 million for Customer Services - Supervision for Test-Year 2024.

Workpaper Group	2024
2FC001-000	129.221
2FC002-000	12.104
2FC003-000	14.385
2FC004-000	14.091
2FC005-000	25.710
2FC006-000	14.202
Total	209.713

Exhibit SCG-14-R, p. DJR-15 to DJR-22

TURN Position: TURN recommends that the Commission should adopt a reduction of \$28.832 million for Customer Services Field and Advanced Meter Operations Shared O&M costs for 2024, reducing the forecast from \$209.713 million to \$180.881 million.

Exhibit TURN-09-R, p. 5-8

Note: Reduce nonlabor amount as TURN's recommendation does not provide labor and nonlabor split.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>TURN</u>	<u>Difference</u>
Labor	11,502	11,502	0
NonLabor	602	574	-28
Nonstandard	0	0	0
TOTAL	12,104	12,076	-28

CHAPTER 8A5-a3

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-14-WP-R-E
Area: Customer Services – Field and Advanced Meter Operations
Witness: Rendler, Daniel J.

NONSHARED O&M

Subject: Customer Services - Support
Workpaper: 2FC003.000

SoCalGas Position: SoCalGas forecasts \$14.385 million for Customer Services - Support for Test-Year 2024.

Workpaper Group	2024
2FC001-000	129.221
2FC002-000	12.104
2FC003-000	14.385
2FC004-000	14.091
2FC005-000	25.710
2FC006-000	14.202
Total	209.713

Exhibit SCG-14-R, p. DJR-15 to DJR-22

TURN Position: TURN recommends that the Commission should adopt a reduction of \$28.832 million for Customer Services Field and Advanced Meter Operations Shared O&M costs for 2024, reducing the forecast from \$209.713 million to \$180.881 million.

Exhibit TURN-09-R, p. 5-8

Note: Reduce labor amount as TURN's recommendation does not provide labor and nonlabor split.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>TURN</u>	<u>Difference</u>
Labor	13,797	11,491	-2,306
NonLabor	588	588	0
Nonstandard	0	0	0
TOTAL	14,385	12,079	-2,306

CHAPTER 8A5-a4

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-14-WP-R-E
Area: Customer Services – Field and Advanced Meter Operations
Witness: Rendler, Daniel J.

NONSHARED O&M

Subject: Customer Services - Dispatch
Workpaper: 2FC004.000

SoCalGas Position: SoCalGas forecasts \$14.091 million for Customer Services - Dispatch for Test-Year 2024.

Workpaper Group	2024
2FC001-000	129.221
2FC002-000	12.104
2FC003-000	14.385
2FC004-000	14.091
2FC005-000	25.710
2FC006-000	14.202
Total	209.713

Exhibit SCG-14-R, p. DJR-15 to DJR-22

TURN Position: TURN recommends that the Commission should adopt a reduction of \$28.832 million for Customer Services Field and Advanced Meter Operations Shared O&M costs for 2024, reducing the forecast from \$209.713 million to \$180.881 million.

Exhibit TURN-09-R, p. 5-8

Note: Reduce labor amount as TURN's recommendation does not provide labor and nonlabor split.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>TURN</u>	<u>Difference</u>
Labor	13,922	13,004	-918
NonLabor	169	169	0
Nonstandard	0	0	0
TOTAL	14,091	13,173	-918

CHAPTER 8A5-a5

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-14-WP-R-E
Area: Customer Services – Field and Advanced Meter Operations
Witness: Rendler, Daniel J.

NONSHARED O&M

Subject: Customer Services - MSA Inspection Program
Workpaper: 2FC005.000

SoCalGas Position: SoCalGas forecasts \$25.710 million for Customer Services - MSA Inspection Program for Test-Year 2024.

Workpaper Group	2024
2FC001-000	129.221
2FC002-000	12.104
2FC003-000	14.385
2FC004-000	14.091
2FC005-000	25.710
2FC006-000	14.202
Total	209.713

Exhibit SCG-14-R, p. DJR-15 to DJR-22

TURN Position: TURN recommends that the Commission should adopt a reduction of \$28.832 million for Customer Services Field and Advanced Meter Operations Shared O&M costs for 2024, reducing the forecast from \$209.713 million to \$180.881 million.

Exhibit TURN-09-R, p. 5-8

Note: Reduce labor amount as TURN's recommendation does not provide labor and nonlabor split.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>TURN</u>	<u>Difference</u>
Labor	25,147	20,761	-4,386
NonLabor	563	563	0
Nonstandard	0	0	0
TOTAL	25,710	21,324	-4,386

CHAPTER 8A5-a6

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-14-WP-R-E
Area: Customer Services – Field and Advanced Meter Operations
Witness: Rendler, Daniel J.

NONSHARED O&M

Subject: Customer Services - Advanced Meter Operations
Workpaper: 2FC006.000

SoCalGas Position: SoCalGas forecasts \$14.202 million for Customer Services - Advanced Meter Operations for Test-Year 2024.

Workpaper Group	2024
2FC001-000	129.221
2FC002-000	12.104
2FC003-000	14.385
2FC004-000	14.091
2FC005-000	25.710
2FC006-000	14.202
Total	209.713

Exhibit SCG-14-R, p. DJR-32 to p. DJR-33

TURN Position: TURN recommends that the Commission should adopt a reduction of \$28.832 million for Customer Services Field and Advanced Meter Operations Shared O&M costs for 2024, reducing the forecast from \$209.713 million to \$180.881 million.

Exhibit TURN-09-R, p. 5-8

Note: Reduce nonlabor amount as TURN's recommendation does not provide labor and nonlabor split.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>TURN</u>	<u>Difference</u>
Labor	5,611	5,611	0
NonLabor	8,591	2,414	-6,177
Nonstandard	0	0	0
TOTAL	14,202	8,025	-6,177

Chapter 8 - TURN vs. SoCalGas

Part A - O&M and Capital Expenditures

6. SCG-15 - Customer Services - Office Operations

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	TURN	TURN vs. SoCalGas	
1. 200002.000	12,246	10,912	(1,334)	8A6-a1
2. 200004.000	5,934	5,462	(472)	8A6-a2
TOTAL	18,180	16,374	(1,806)	

CHAPTER 8A6-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-15-WP-E
Area: Customer Services - Office Operations
Witness: Sides, Bernardita M.

NONSHARED O&M

Subject: Branch Offices
Workpaper: 200002.000

SoCalGas Position: SoCalGas forecasts \$12.246 million for Branch Offices for Test-Year 2024.

Exhibit SCG-15-R-E, p. BMS-15

TURN Position: TURN recommends that the Commission should adopt a 2024 forecast of \$10.912 million for Branch Offices, which is a reduction of \$1.334 million.

Exhibit TURN-09-R, p. 10-12

Note: Reduce nonlabor amount as TURN's recommendation does not provide labor and nonlabor split.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>TURN</u>	<u>Difference</u>
Labor	10,181	10,181	0
NonLabor	2,065	731	-1,334
Nonstandard	0	0	0
TOTAL	12,246	10,912	-1,334

CHAPTER 8A6-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-15-WP-E
Area: Customer Services - Office Operations
Witness: Sides, Bernardita M.

NONSHARED O&M

Subject: Credit and Collections
Workpaper: 200004.000

SoCalGas Position: SoCalGas forecasts \$5.934 million for Credit And Collections for Test-Year 2024.

Exhibit SCG-15-R-E, p. BMS-23

TURN Position: TURN recommends that the Commission should adopt a 2024 forecast of \$5.462 million for Credit and Collections, which is a reduction of \$0.470 million.

Exhibit TURN-09-R, p. 12-13

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>TURN</u>	<u>Difference</u>
Labor	4,321	4,321	0
NonLabor	1,613	1,141	-472
Nonstandard	0	0	0
TOTAL	5,934	5,462	-472

Chapter 8 - TURN vs. SoCalGas

Part A - O&M and Capital Expenditures

7. SCG-16 - Customer Services – Information

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	TURN	TURN vs. SoCalGas	
1. 2IN001.000	11,395	9,191	(2,204)	8A7-a1
2. 2IN004.000	11,674	10,461	(1,213)	8A7-a2
TOTAL	23,069	19,652	(3,417)	

CHAPTER 8A7-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-16-WP-R-E
Area: Customer Services – Information
Witness: Prusnek, Brian C.

NONSHARED O&M

Subject: CI-Strategic Communications & Engagement
Workpaper: 2IN001.000

SoCalGas Position: SoCalGas forecasts \$11.395 million for CI-Strategic Communications & Engagement for Test-Year 2024.

Workpaper Group	2024
2IN001-000	11.395
2IN002-000	4.108
2IN004-000	11.674
Total	27.177

Exhibit SCG-16-E, p. BCP-13 to BCP-19

TURN Position: TURN recommends that the Commission should adopt the 2021 level of spending at \$9.191 million. This would result in a reduction of \$2.253 million.

Exhibit TURN-09-R, p. 17-18

Note: Reduce nonlabor amount as TURN's recommendation does not provide labor and nonlabor split.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>TURN</u>	<u>Difference</u>
Labor	5,213	5,213	0
NonLabor	6,182	3,978	-2,204
Nonstandard	0	0	0
TOTAL	11,395	9,191	-2,204

CHAPTER 8A7-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-16-WP-R-E
Area: Customer Services – Information
Witness: Prusnek, Brian C.

NONSHARED O&M

Subject: CI - Customer Solutions
Workpaper: 2IN004.000

SoCalGas Position: SoCalGas forecasts \$11.676* million for CI - Customer Solutions for Test-Year 2024.

Workpaper Group	2024
2IN001-000	11.395
2IN002-000	4.108
2IN004-000	11.674
Total	27.177

Exhibit SCG-16-2E, p. BCP-34 to BCP-50

*Amounts differ due to rounding

TURN Position: TURN recommends that the Commission should adopt the 2021 level of spending at \$10.461 million. This would result in a reduction of \$1.211 million.

Exhibit TURN-09-R, p. 18-19

Note: Reduce nonlabor amount as TURN's recommendation does not provide labor and nonlabor split.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>TURN</u>	<u>Difference</u>
Labor	9,875	9,875	0
NonLabor	1,799	586	-1,213
Nonstandard	0	0	0
TOTAL	11,674	10,461	-1,213

Chapter 8 - TURN vs. SoCalGas

Part A - O&M and Capital Expenditures

8. SCG-18 - Fleet Services

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	TURN	TURN vs. SoCalGas	
1. 2RF003.002	7,981	6,657	(1,324)	8A8-a1
2. 2RF003.003	6,753	0	(6,753)	8A8-a2
3. 2RF004.000	13,383	6,444	(6,939)	8A8-a3
TOTAL	28,117	13,101	(15,016)	

CHAPTER 8A8-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-18-WP-R-E
Area: Fleet Services
Witness: Franco, Michael S.

NONSHARED O&M

Subject: Salvage & Replacement
Workpaper: 2RF003.002

SoCalGas Position: SoCalGas forecasts \$48.333 million for Ownership Costs for Test-Year 2024.

Workpaper Group	2024
2RF003-001	20.215
2RF003-002	7.981
2RF003-003	6.753
2RF004-000	13.384
Total	48.333

SoCalGas revised its request from \$49.322 million to \$48.333 million in Errata Testimony submitted in May 2023.

Exhibit SCG-18-R-E, p. MF-12 to MF-31

TURN Position: TURN recommends a 50% reduction to SCG's Planned Replacement forecast on the basis that SCG's forecasted replacement would unreasonably decrease the age of SCG's fleet to below historical levels and SCG spent substantially below authorized levels in the historical period, indicating that SCG's current forecast is unreasonably high.

Exhibit TURN-10-E, p. 7, Table 7 and p. 9.

Note: TURN's reduction is based on the SCG's TY2024 forecast of \$49.323 million filed in Aug-2022, Exhibit SCG-18-R. Subsequently, SCG revised its forecast to \$48.333 million in May-2023, Exhibit SCG-18-R-E, a reduction of \$0.989 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>TURN</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	7,981	6,657	-1,324
Nonstandard	0	0	0
TOTAL	7,981	6,657	-1,324

CHAPTER 8A8-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-18-WP-R-E
Area: Fleet Services
Witness: Franco, Michael S.

NONSHARED O&M

Subject: Vehicle Additions
Workpaper: 2RF003.003

SoCalGas Position: SoCalGas forecasts \$48.333 million for Ownership Costs for Test-Year 2024.

Workpaper Group	2024
2RF003-001	20.215
2RF003-002	7.981
2RF003-003	6.753
2RF004-000	13.384
Total	48.333

SoCalGas revised its request from \$49.322 million to \$48.333 million in Errata Testimony submitted in May 2023.

Exhibit SCG-18-R-E, p. MF-12 to MF-31

TURN Position: TURN recommends a 100% reduction to SCG's forecast for vehicle additions on the basis that provided little to no analysis of the basis for additional vehicles, such as an analysis of the ratio of vehicles-to-employees for a given business unit or employee category, and the RO model does not make automatic reductions to Fleet Ownership costs to reflect the Commission's adoption of a different FTE forecast than the one underlying the vehicle forecasts. The Commission adopted this recommendation in the 2019 GRC.

Exhibit TURN-10-E, p. 7, Table 7 & pp. 12-13.

Note: TURN's reduction is based on the SCG's TY2024 forecast of \$49.323 million filed in Aug-2022, Exhibit SCG-18-R. Subsequently, SCG revised its forecast to \$48.333 million in May-2023, Exhibit SCG-18-R-E, a reduction of \$0.989 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>TURN</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	6,753	0	-6,753
Nonstandard	0	0	0
TOTAL	6,753	0	-6,753

CHAPTER 8A8-a3

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-18-WP-R-E
Area: Fleet Services
Witness: Franco, Michael S.

NONSHARED O&M

Subject: Zero Emission Vehicles & Renewable Natural Gas Vehicles
Workpaper: 2RF004.000

SoCalGas Position: SoCalGas forecasts \$48.333 million for Ownership Costs for Test-Year 2024.

Workpaper Group	2024
2RF003-001	20.215
2RF003-002	7.981
2RF003-003	6.753
2RF004-000	13.384
Total	48.333

SoCalGas revised its request from \$49.322 million to \$48.333 million in Errata Testimony submitted in May 2023.

Exhibit SCG-18-R-E, p. MF-12 to MF-31

TURN Position: TURN recommends that the Commission reject the proposal to acquire HFCEVs as an unjustified use of ratepayer funds when alternative zero emission vehicles options, such as electric vehicles, are widely available. It is unreasonable for the company to invest in hydrogen passenger vehicles to test duty cycles for heavy duty vehicles. Electric passenger vehicles are plainly available and passenger hydrogen vehicles would not appear to accomplish the goal of understanding future application for heavy-duty vehicles. Furthermore, the cost of the vehicles, themselves, is not the only issue. SCG also plans to build hydrogen refueling stations, which would significantly and unreasonably add to the cost of the transportation services that the HFCEVs acquisitions would provide.

Exhibit TURN-10-E, p. 7, Table 7 & pp. 14-15

Note: TURN's reduction is based on the SCG's TY2024 forecast of \$49.323 million filed in Aug-2022, Exhibit SCG-18-R. Subsequently, SCG revised its forecast to \$48.333 million in May-2023, Exhibit SCG-18-R-E, a reduction of \$0.989 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>TURN</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	13,383	6,444	-6,939
Nonstandard	0	0	0
TOTAL	13,383	6,444	-6,939

Chapter 8 - TURN vs. SoCalGas

Part A - O&M and Capital Expenditures

9. SCG-19 - Real Estate & Facility Operations

a. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SoCalGas	TURN	TURN vs. SoCalGas	
1. 00734.0.ALL	34,312	0	(34,312)	8A9-a1
TOTAL	34,312	0	(34,312)	

CHAPTER 8A9-a1

Southern California Gas Company
 2024 Test Year GRC A.22-05-015
 TURN Differences to SoCalGas Requests

Exhibit No.: SCG-19-CWP-E
Area: Real Estate & Facility Operations
Witness: Guy, Brenton K.

CAPITAL EXPENDITURES

Project: Fleet Alternative Refueling Infrastructure
Budget Code: 00734.0.ALL

SoCalGas Position: SoCalGas requests \$9.146 million for 2022, \$29.973 million for 2023, and \$13.954 million for 2024 for Fleet Alternative Refueling with the following categories.

Categories	2022	2023	2024
RNG Refueling Stations	3.298	4.105	1.055
Hydrogen Refueling Stations	0.621	20.739	8.415
EV Charging	5.227	5.129	4.484
Total	9.146	29.973	13.954

Exhibit SCG-19-R-2E, p. BKG-25

TURN Position: TURN recommends the Commission reject the new installation of a hydrogen fuel cell refueling station at Pico Rivera, and the new installation of renewable natural gas (RNG) refueling stations at Santa Maria and Visalia. All three refueling stations are in census tracts with already high pollution burdens. The proposed locations are also in census tracts that meet the definition of an “ESJ community,” thus further harming already vulnerable communities and running afoul of the CPUC’s Environmental and Social Justice Action Plan.

Exhibit. TURN-3, p. 12-23

Proposed Capital Expenditures (in thousands of 2021 dollars)

SCG	2022	2023	2024	Total
007340.005	929	1,153	5	2,087
007340.006	0	2,054	396	2,450
00734A.001	621	20,739	8,415	29,775
Total	1,550	23,946	8,816	34,312

TURN	2022	2023	2024	Total
007340.005	0	0	0	0
007340.006	0	0	0	0
00734A.001	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
007340.005	-929	-1,153	-5	-2,087
007340.006	0	-2,054	-396	-2,450
00734A.001	-621	-20,739	-8,415	-29,775
Total	-1,550	-23,946	-8,816	-34,312

Chapter 8 - TURN vs. SoCalGas

Part A - O&M and Capital Expenditures

10. SCG-21 - Information Technology

a. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SoCalGas	TURN	TURN vs. SoCalGas	
1. 00754.0.ALL	60,616	0	(60,616)	8A10-a1
TOTAL	60,616	0	(60,616)	

CHAPTER 8A10-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-21-CWP-R
Area: Information Technology
Witness: Gordon, Ben W. and Exon, William J.

CAPITAL EXPENDITURES

Project: Applications - Customer Care/Mandated
Budget Code: 00754.0.ALL

SoCalGas Position: SoCalGas requests \$14.007 million for 2022, \$12.331 million for 2023, and \$18.180 million for 2024 for Customer Services – Field and Advanced Meter Opera.
SoCalGas requests \$14.522 million for 2022, \$20.657 million for 2023, and \$15.763 million for 2024 for Customer Services – Office operations.
The PACER WFM Replacement, Advance Meter Head End/MDMS and CCC Modernization projects replace end of life and out of support systems.
Implementing these projects avoid cybersecurity risk, business risks, and system shortfalls that the current aging system faces as it reaches its End-of-Life and End-of-Support stages, and avoids further costs that would be associated with paying for legacy system upgrades.

Exhibit SCG-21-R, p. TLB/WJE-22, SCG-21-CWP-R, p. 34-186

TURN Position: TURN recommends that the Commission should reject the proposed PACER WFM Replacement Project, and the associated capital dollars should be removed from the GRC -- \$7.024 million in 2022, \$11.907 million in 2023, and \$13.773 million in 2024.
TURN recommends that the Commission should reject the proposed Advanced Meter HeadEnd and Meter Data Management Next-Generation (AclaraOne) project, and the associated capital dollars should be removed from the GRC -- \$12.006 million in 2024.
TURN recommends that the Commission should reject the proposed CCC Technology Modernization project, and the associated capital dollars should be removed from the GRC -- \$1.253 million in 2022, \$12.512 million in 2023, and \$2.141 million in 2024.

See Note for additional recommendations.

Exhibit TURN-09-R, p. 8-10, 13-17

Note: PACER WFM Replacement: If the Commission approves the project, the projected savings of \$7.1 million in 2026 and \$11.7 million in 2027 must be reflected in this GRC cycle by reducing the 2024 O&M forecast.
AclaraOne: If the Commission approves the project, the projected savings of \$5.8 million in 2025, \$5.8 million in 2026, and \$5.8 million in 2027 must be reflected in this GRC cycle by reducing the 2024 O&M forecast.
CCC Technology Modernization: If the Commission approves the project, the projected savings of \$4.6 million in 2026 and \$5.0 million in 2027 must be reflected in this GRC cycle by reducing the 2024 O&M forecast.

CHAPTER 8A10-a1

Proposed Capital Expenditures (in thousands of 2021 dollars)

SCG	2022	2023	2024	Total
00754AK.001	1,618	5,352	3,431	10,401
00754AK.002	3,436	6,468	10,307	20,211
00754AK.003	1,900	0	0	1,900
00754AK.004	19	38	35	92
00754AK.005	50	50	0	100
00754T.001	0	0	706	706
00754T.002	0	0	1,300	1,300
00754T.003	0	0	10,000	10,000
00754V.001	353	1,412	941	2,706
00754V.002	900	1,600	1,200	3,700
00754V.003	0	9,500	0	9,500
Total	8,276	24,420	27,920	60,616

TURN	2022	2023	2024	Total
00754AK.001	0	0	0	0
00754AK.002	0	0	0	0
00754AK.003	0	0	0	0
00754AK.004	0	0	0	0
00754AK.005	0	0	0	0
00754T.001	0	0	0	0
00754T.002	0	0	0	0
00754T.003	0	0	0	0
00754V.001	0	0	0	0
00754V.002	0	0	0	0
00754V.003	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
00754AK.001	-1,618	-5,352	-3,431	-10,401
00754AK.002	-3,436	-6,468	-10,307	-20,211
00754AK.003	-1,900	0	0	-1,900
00754AK.004	-19	-38	-35	-92
00754AK.005	-50	-50	0	-100
00754T.001	0	0	-706	-706
00754T.002	0	0	-1,300	-1,300
00754T.003	0	0	-10,000	-10,000
00754V.001	-353	-1,412	-941	-2,706
00754V.002	-900	-1,600	-1,200	-3,700
00754V.003	0	-9,500	0	-9,500
Total	-8,276	-24,420	-27,920	-60,616

Chapter 8 - TURN vs. SoCalGas

Part A - O&M and Capital Expenditures

11. SCG-23 - CORPORATE CENTER - GENERAL ADMINISTRATION

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	TURN	TURN vs. SoCalGas	
1. 2SE000.001	69,335	64,596	(4,739)	8A11-a1
TOTAL	69,335	64,596	(4,739)	

CHAPTER 8A11-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-23-WP-R-E
Area: CORPORATE CENTER - GENERAL ADMINISTRATION
Witness: Cooper, Derick R.

NONSHARED O&M

Subject: SECC OUTSIDE SERVICES EMPLOYED - F923.1
Workpaper: 2SE000.001

SoCalGas Position: SoCalGas forecasts \$69.335 million for Outside Services Employed F923.1 for Test-Year 2024.

Workpaper Group	2024
2SE000.001	69.335
2SE000.002	3.382
Total	71.717

SoCalGas' forecast is updated from \$69.335 million to \$70.720 million in Update Testimony (Exh. SCG-401/SOCALGAS-401) served on July 7, 2023, an increase of \$1.385 million.

Exhibit SCG-23-R-E/SDG&E-27-R-E, p. DRC-2

TURN Position: TURN recommends to reduce SCG allocation of Sempra Energy ICP costs from Corporate Center by 100% because it is inappropriate to include the cost of incentivizing financial goals in rates. This represents \$4.739 million in reductions.

Exhibit TURN-10-E, p. 43-44.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>TURN</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	69,335	64,596	-4,739
TOTAL	69,335	64,596	-4,739

Chapter 8 - TURN vs. SoCalGas

Part A - O&M and Capital Expenditures

12. SCG-24 - CORPORATE CENTER - INSURANCE

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	TURN	TURN vs. SoCalGas	
1. 2SN000.004	4,091	2,235	(1,856)	8A12-a1
2. 2SN000.006	417	300	(117)	8A12-a2
TOTAL	4,508	2,535	(1,973)	

CHAPTER 8A12-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-24-WP
Area: CORPORATE CENTER - INSURANCE
Witness: Gaughan, Dennis J.

NONSHARED O&M

Subject: RSECC OTHER LIABILITY INSURANCE NON-NUCLEAR - F925.3
Workpaper: 2SN000.004

SoCalGas Position: SoCalGas forecasts \$4.091 million for RSECC Other Liability Insurance Non-Nuclear - F925.3 for Test-Year 2024.

Workpaper 2SN000-004 is comprised of D&O, Fiduciary, and other liability insurance.

Exhibit SCG-24/SDG&E-28, p. DJG-11 to DJG-16, and DJG-26, Table DG-18

TURN Position: TURN's primary recommendation is that the Commission authorize \$0 for D&O insurance due to the quality of the utility's showing in support of its forecast. This results in a reduction of \$1.856 million to SoCalGas per the utility's workpapers. Should the Commission see fit to authorize an amount other than \$0, TURN's made two alternative recommendations. First, the authorized amount should be no greater than \$210,500, (SoCalGas's share using 2024 allocation rate of the \$387,000 found reasonable and authorized in D.19-09-051), a reduction of \$1.645 million from SoCalGas's \$1.956 million figure. Second, if the Commission adopts the utility's forecast for 2024 as presented in this GRC, the amount authorized for rate recovery for SoCalGas should be \$822,500 (the \$1.645 million forecast allocated 50/50 between ratepayers and shareholders), a reduction of \$822,500 from SoCalGas's forecast.

Note: Exhibit TURN-15, p. 6-10

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>TURN</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	4,091	2,235	-1,856
TOTAL	4,091	2,235	-1,856

CHAPTER 8A12-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-24-WP
Area: CORPORATE CENTER - INSURANCE
Witness: Gaughan, Dennis J.

NONSHARED O&M

Subject: RSECC EXCESS LIABILITY INSURANCE PLPD - F925.5 Wildfire
Workpaper: 2SN000.006

SoCalGas Position: SoCalGas forecasts \$0.417 million for RSECC Excess Liability Insurance PLPD - F925.5 Wildfire for Test-Year 2024.

Exhibit SCG-24/SDG&E-28, p. DJG-10

TURN Position: TURN recommends a forecast of \$300,000 for SoCalGas, based on a forecast of \$140.3 million for the total Sempra wildfire liability insurance costs for test year 2024. TURN's forecast starts with 2021 recorded costs, then calculates reductions for 1) denying rate recovery of costs of insurance for claims in excess of \$1 billion, given the Wildfire Fund's coverage of such claims; and 2) shifting to self-insurance for the first \$50 million of wildfire claims, rather than relying on commercial insurance. This results in a forecast of approximately \$300,000 for SoCalGas.

Exhibit TURN-11-E, p. 9

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>TURN</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	417	300	-117
TOTAL	417	300	-117

Chapter 8 - TURN vs. SoCalGas

Part A - O&M and Capital Expenditures

13. SCG-25 - CORPORATE CENTER - COMPENSATION & BENEFITS

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	TURN	TURN vs. SoCalGas	
1. 2CP000.000	112,372	94,094	(18,278)	8A13-a1
TOTAL	112,372	94,094	(18,278)	

CHAPTER 8A13-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-25-WP-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: COMPENSATION - VARIABLE PAY (GRC USE ONLY)
Workpaper: 2CP000.000

SoCalGas Position: SoCalGas forecasts \$112.372 million for Compensation - Variable Pay for Test-Year 2024.

SoCalGas revised its request from \$114.022 million to \$112.372 million in Errata Testimony submitted in May 2023.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-2, DSR-8 to DSR-19

TURN Position: TURN recommends to reduce the SCG forecast for utility ICP spending by \$19.928 million in order to limit ratepayer funding for ICP to the amounts associated with goals that clearly enhance utility operations and services from the perspective of ratepayers, and limit or remove funding for goals that emphasize shareholder benefits.

Exhibit TURN-10-E, p. 16-40

Note: TURN's reduction is based on Sempra's testimony filed in May 2022. SoCalGas revised its request for WP 2CP000.000 from \$114.022 million to \$112.372 million in Errata Testimony submitted in May 2023.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>TURN</u>	<u>Difference</u>
Labor	112,372	94,094	-18,278
NonLabor	0	0	0
Nonstandard	0	0	0
TOTAL	112,372	94,094	-18,278

Chapter 8 - TURN vs. SoCalGas

Part B - Capital-Related Costs

1. SCG-32 - Depreciation

Issue #	Subject	Reference
1. SCG32.001	Depreciation Expense Forecast Reduction	8B1-a1
TOTAL	TOTAL	

CHAPTER 8B1-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-32-2R
Area: Depreciation
Witness: Watson, Dane A.
Subject: Depreciation Expense Forecast Reduction

Issue Description:

SoCalGas Position: SoCalGas believes that TURN adjusts the 2021 base year, but does not provide a 2024 test year forecast of depreciation expense. TURN relies on mathematical fitting to lengthen lives of the Company's largest accounts and misconstrues the Commission's longstanding precedent on net salvage gradualism. SoCalGas's depreciation study is a balanced review of the Company's life and net salvage characteristics and is the only source in the record that accurately reflects the Company's current facts and circumstances.

Exhibit SCG-232, p. DAW-1 to DAW-10

TURN Position: Reduction of \$88.3 million to SoCalGas's depreciation expense forecast to reflect TURN's proposed depreciation rates, based on the different Average Service Lives proposed in TURN's testimony, and the application of "gradualism" to set Net Salvage changes in a manner consistent with prior Commission decisions.

Exhibit TURN-12, Table 1; TURN-12-Atch, Ex. DJG-2.

Chapter 8 - TURN vs. SoCalGas

Part B - Capital-Related Costs

2. SCG-34 - Working Cash

Issue #	Subject	Reference
1. SCG34.000	Revenue Lag Days	8B2-a1
TOTAL	TOTAL	

CHAPTER 8B2-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-34-2R-E
Area: Working Cash
Witness: Hornbeck, Alexandra N.
Subject: Revenue Lag Days

Issue Description:

SoCalGas Position: SoCalGas proposes a revenue lag of 46.93 days for Test-Year 2024. The revenue lag is comprised of the following:

- 1) Meter reading lag - 15.2 days
- 2) Billing lag - 2.1 days
- 3) Collection lag - 28.8 days
- 4) Bank lag - 0.8 days

Exhibit SCG-34-2R-E, p. ANH-3, ANH-7, and ANH-11 to ANH-12

TURN Position: Averaging the revenue lag values over the last two GRCs results in 44.27 days for SoCal Gas. This adjustment corresponds to \$43.538 million reduction in working cash for SoCal Gas.

Exhibit TURN-13-R, p. 2-12

Chapter 8 - TURN vs. SoCalGas

Part C - Other

1. SCG-01 - SOCALGAS POLICY OVERVIEW

Issue #	Subject	Reference
1. SCG01.001	Rate Equity	8C1-a1
2. SCG01.002	Affordability	8C1-a2
TOTAL	TOTAL	

CHAPTER 8C1-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-01-2R
Area: SOCALGAS POLICY OVERVIEW
Witness: Brown, Maryam S.
Subject: Rate Equity

Issue Description:

SoCalGas Position: SoCalGas believes its proposed rate increase in this proceeding is just and reasonable. Our GRC request reflects SoCalGas's forecast of revenues necessary to continue delivering safe, reliable, and increasingly clean gas service at reasonable rates, while meeting the new challenges we expect to face during this GRC cycle.

Exhibit SCG-201

TURN Position: TURN proposes the following:

1. In evaluating whether SCG's proposed rate increase in this proceeding is just and reasonable, the Commission should keep in mind that rate increases disproportionately harm people of color who generally have a higher energy burden.
2. In evaluating the reasonableness of SCG's GRC request, the Commission should consider the increase in the percentage of people falling within the affordability gap, who have incomes too high to qualify for energy rate assistance programs, but too low to make ends meet.

Exhibit TURN-3, pp. 5-9

CHAPTER 8C1-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-01-2R
Area: SOCALGAS POLICY OVERVIEW
Witness: Brown, Maryam S.
Subject: Affordability

Issue Description:

SoCalGas Position: Our GRC request reflects SoCalGas's forecast of revenues necessary to continue delivering safe, reliable, and increasingly clean gas service at reasonable rates, while meeting the new challenges we expect to face during this GRC cycle.

SCG-01-2R, MSB-4, 19-21

TURN Position:

TURN proposes the following:

1. The Commission should find that current levels of energy rates and bills are not affordable for many low-income customers even despite low-income assistance programs;
2. The Commission should find that authorizing Sempra's GRC proposal at requested levels will decrease affordability relative to its current levels;
3. TURN urges the Commission to direct SoCalGas to propose concrete and actionable plans for them to access these non-ratepayer sources of funding to address affordability;
4. The Commission should require SoCalGas to present in their next GRC an inflation-constrained alternative to the utility's recommended GRC proposal, or at minimum that SoCalGas be required to indicate what work it would cancel or defer under such a constraint.

Chapter 8 - TURN vs. SoCalGas

Part C - Other

2. SCG-03 - Risk Management Policy / RAMP to GRC Integration

Issue #	Subject	Reference
1. SCG03.000	Quantitative Risk Analysis	8C2-a1
TOTAL	TOTAL	

CHAPTER 8C2-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-03-2R-E
Area: Risk Management Policy / RAMP to GRC Integration
Witness: Pearson, R. Scott and Flores, Gregory S.
Subject: Quantitative Risk Analysis

Issue Description:

SoCalGas Position: SoCalGas believes that any changes to the Risk Decision Framework should appropriately be discussed and decided within the confines of the Risk OIR. The Company' RAMP showing in the GRC is based on the requirements adopted by the Commission. SoCalGas' direct and rebuttal testimony establishes that RSE calculations are useful to help inform decision-making, but do not allow for absolute determination of costs and benefits, and are not intended to be used as the singular basis for determining whether to authorize cost recovery for proposed safety and reliability activities in a GRC. RSEs are not fit for that purpose. SoCalGas recommends that the Commission continue to evaluate proposed utility safety and reliability investments in light of all relevant information.

Exhibit SCG-203-E/SDG&E-203-E

TURN Position: See Supplemental Attachment- Quantitative Risk Analysis for TURN's recommendations.

CHAPTER 8C2-a1

Supplemental Attachment- Quantitative Risk Analysis

Exhibit	Workpaper/Budget Code/Functional Area	Short Description of Request/Recommendation	Citation to Party's Testimony	\$ Impact (if available)
TURN-04	Quantitative Risk Analysis	The Commission should reiterate its prior findings that Risk Spend Efficiency (RSE) analysis contributes to the Commission's decision-making process by providing an important tool for measuring and comparing the cost-effectiveness of the programs proposed in GRCs. RSEs and Benefit-Cost (B-C) ratios help the Commission and parties ensure that finite ratepayer dollars are used in the most cost-effective way. These tools assist in determining whether the proposed scope of the utilities' programs (i.e., units of work performed) is appropriate or whether a program's proposed scope should be reduced or eliminated based on cost-effectiveness considerations. RSEs and B-C ratios are most useful for assessing programs where the utilities have some measure of discretion in the scope of work to be performed, i.e., where that scope of work is not fixed by applicable laws or regulations.	TURN-4, pp. 4, 31	
TURN-04	Quantitative Risk Analysis	Risk Spend Efficiency (RSE) values should be calculated in a way that appropriately discounts future benefits and costs to a baseline year that is most relevant to the analysis, which here is the 2024 test year. The discount rate should be sufficiently supported and relevant to the analysis. Applying these principles, the Sempra Utilities' RSE calculations should: (1) Discount costs at the weighted average cost of capital (WACC) to 2024 (test year) dollars; and (2) Discount risk reduction benefits at the same discount rate, WACC, to 2024.	TURN-4, pp. 6-7	
TURN-04	Quantitative Risk Analysis	A more accurate RSE calculation would incorporate an estimate of revenue requirement, rather than direct costs, to incorporate into the denominator of the RSE calculation. Because Sempra lacks data to correct this flaw, the Commission should be aware that Sempra's RSEs for capital programs are overstated.	TURN-4, p. 7	
TURN-04	Quantitative Risk Analysis	Based on the multi-attribute value function (MAVF) methodology, the risk reduction benefits in the numerator of the RSE can be easily expressed in dollar terms to compare with the costs using the same units. Sempra's RSEs can therefore be converted to Benefit-Cost (B-C) ratios, which show whether the value of expected risk reduction benefits exceed the costs. Based on Sempra's MAVF, the B-C ratio can be calculated by dividing the RSE by 34.	TURN-4, pp. 26-27	
TURN-04	Quantitative Risk Analysis	Appendix D to TURN-4 provides tables that show the RSE and B-C ratio results for each program and tranche for which Sempra calculated an RSE. The tables include results calculated under Sempra's approach and under TURN's alternative approach recommended in TURN-4. The Commission should rely on TURN's re-calculated RSE values and B-C ratios, as may be adjusted in other TURN testimony. However, as a general matter, even if the CPUC does not adopt TURN's recommended changes to Sempra's RSE calculations, it should still use the results of Sempra's methodology, including the B-C ratios derived from Sempra's results, as a useful, albeit less accurate, decision-making tool.	TURN-4, pp. 7, 28	
TURN-04	Quantitative Risk Analysis	The minor changes Sempra made to its RAMP tranches for the Wildfire, Medium Pressure Gas, and High Pressure Gas risks do not meet the standards of the S-MAP Settlement adopted in D.18-12-014.	TURN-4, p. 34	

Chapter 8 - TURN vs. SoCalGas

Part C - Other

3. SCG-04 - Gas Distribution

Issue #	Subject	Reference
1. SCG04.000	Locate and Mark Balancing Account (LMBA)	8C3-a1
2. SCG04.003	New Business Capital	8C3-a2
3. SCG04.004	Pressure Betterments Capital	8C3-a3
4. SCG04.005	Regulator Station Capital	8C3-a4
5. SCG04.006	Overlap between GRC Business As Usual (BAU) and SB1371	8C3-a5
TOTAL	TOTAL	

CHAPTER 8C3-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-04-R-E
Area: Gas Distribution
Witness: Walker, Shaena and Quezada, Cody
Subject: Locate and Mark Balancing Account (LMBA)

Issue Description:

SoCalGas Position: SoCalGas proposes to create the LMBA as a two-way, interest-bearing balancing account recorded on SoCalGas' financial statements. The purpose of the LMBA is to record the difference between the authorized revenue requirement to be adopted in the TY 2024 GRC and actual expenses specific to locate and mark expenses as sponsored in the Gas Distribution testimony of Mario Aguirre (Ex. SCG-04). SoCalGas proposes to amortize the balance in the LMBA in customer gas transportation rates in connection with the annual regulatory account update advice letter filing.

The extent of increased expenses for Locate and Mark activities are difficult to accurately predict, making the authorization of SoCalGas's proposed LMBA, a two-way balancing account, appropriate.

Exhibit SCG-04-R-E, p. MAA-31 to MAA-32, SCG-204, p. CCQ/SAW-11 to CCQ/SAW-14, and SCG-38-R-E, p. RMY-19

TURN Position: TURN recommends that Commission disallow the creation of the LMBA and that SoCalGas continue to manage their Locate and Mark cost forecasting inside of existing structures.

If the Commission permits SCG to create this account, TURN recommends that the Commission reject the rate recovery proposal of the Sempra utilities for each of these accounts (LMBA, NERBA, HRSBA, EVIBA, HBRBA, T2CMA), and to instead require an application supported by evidence should the utilities seek to recover any undercollection associated with the underlying programs. A request to recover above-authorized costs recorded in each of these accounts, particularly an account tracking costs of a new program, will require a thorough Commission review of utility-provided evidence supporting its request, an effort the Commission has previously recognized is more appropriately conducted through an application.

See Note for Citation

Note: Exhibit TURN-5, pp. 37-38 and TURN-15, pp. 24-25

CHAPTER 8C3-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-04-R-E
Area: Gas Distribution
Witness: Walker, Shaena and Quezada, Cody
Subject: New Business Capital

Issue Description:

SoCalGas Position: SoCalGas does not agree with adjusting the remaining forecast based on the 2022 recorded cost. While 2022 recorded data may indicate lower spending than forecasted in some areas, it may also indicate higher spending than forecasted in others.

In addition, SoCalGas clarifies that the "NSE budget" referenced by TURN is the new business forfeiture amount that reduces the recorded cost and that \$12.6 million is incorrectly referenced by TURN.

Further, the actual volume of work measured by the number of new meters installed was consistent with the forecast, indicating that the underspending does not necessarily represent less work being done.

Exhibit SCG-204, p. CCQ/SAW-31 to CCQ/SAW-32

TURN Position: TURN recommends that, in regards to its New Business capital budget category, the Commission direct SoCalGas to 1) identify the reasons that underspend in this category occurred in 2022, and 2) reevaluate its budgets for the subsequent years with the findings of the 2022 variance in mind to ensure that excess capital is not being allocated to this category.

Exhibit TURN-5, p. 25-26

CHAPTER 8C3-a3

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-04-R-E
Area: Gas Distribution
Witness: Walker, Shaena and Quezada, Cody
Subject: Pressure Betterments Capital

Issue Description:

SoCalGas Position: SoCalGas believes that while there may be numerous projects that are planned based on their respective scopes, accurately forecasting the investment more than a year based on all known projects would not account for the uncertainty of the projects and result in overestimating. For these reasons, SoCalGas utilized the base year methodology based on the identified projects at the time of the forecast, which is consistent with TURN's proposal to consider known projects, but only those that were anticipated to be executed.

Exhibit SCG-204, p.CCQ/SAW-34 to CCQ/SAW-35

TURN Position: TURN recommends that, in regards to its Pressure Betterments capital category, the Commission require SoCalGas to switch to a forecast method that utilizes historic unit costs along with actual planned work and a small additional budget for unknown projects that may appear.

Exhibit TURN-5, p. 26-27

CHAPTER 8C3-a4

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-04-R-E
Area: Gas Distribution
Witness: Walker, Shaena and Quezada, Cody
Subject: Regulator Station Capital

Issue Description:

SoCalGas Position: SoCalGas's forecast for Regulator Stations already accounts for TURN's proposal by forecasting the RAMP portion of the workpaper for identified projects and assets and the non-RAMP portion of the workpaper for unexpected and unknown activities.

Exhibit SCG-204, p. CCQ/SAW-36 to CCQ/SAW-38

TURN Position: TURN recommends that the Commission require SoCalGas to use a discrete project forecast method with some small variance for unexpected station failures and that this methodology be applied to all forecast years.

Exhibit TURN-5, p. 28-29

CHAPTER 8C3-a5

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-04-R-E
Area: Gas Distribution
Witness: Walker, Shaena and Quezada, Cody
Subject: Overlap between GRC Business As Usual (BAU) and SB1371

Issue Description:

SoCalGas Position: SoCalGas disagrees with TURN's recommendations. Any costs incurred by SoCalGas related to SB 1371 for Leak Surveys are separate and in addition to the activities described in SoCalGas's testimony.

SCG-204 at CCQ/SAW-21.

TURN Position: TURN recommends that for the 2024 and 2028 GRC, the Commission direct SoCalGas and SDG&E to supply transparent accounting of Business as Usual ("BAU") and SB 1371 activities that have overlap in order to avoid mistakes such as the "cost savings" claims made by the Companies in this GRC. TURN recommends that the Commission direct the Companies to define the full impact of activities under SB 1371 on cost forecasting within this and future GRCs. This definition should include the identification of specific thresholds of work that otherwise would not have been performed under BAU activities. TURN recommends that the Commission require utilities to submit to a thorough prudence review of work placed into the SB 1371 as it enters a GRC for recovery to ensure that all activities in SB 1371 truly are in excess of BAU work and reasonable to perform.
TURN-5 at 43-44

Chapter 8 - TURN vs. SoCalGas

Part C - Other

4. SCG-09 - Gas Integrity Management Programs

Issue #	Subject	Reference
1. SCG09.000	Facilities Integrity Management Program Balancing Account (FIMPBA)	8C4-a1
2. SCG09.001	Gas Safety Enhancement Programs Balancing Account (GSEPBA)	8C4-a2
3. SCG09.003	TIMPBA Two-Way Balancing Account	8C4-a3
4. SCG09.004	Distribution Integrity Management Program Balancing Account (DIMPBA)	8C4-a4
5. SCG09.005	Storage Integrity Management Program Balancing Account (SIMPBA)	8C4-a5
TOTAL	TOTAL	

CHAPTER 8C4-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-09
Area: Gas Integrity Management Programs
Witness: Sera, Travis and Razavi, Avidah
Subject: Facilities Integrity Management Program Balancing Account (FIMPBA)

Issue Description:

SoCalGas Position: SoCalGas proposes to create the FIMPBA as a two-way, interest-bearing balancing account recorded on SoCalGas's financial statements. The purpose of the FIMPBA is to record the difference between the authorized revenue requirement to be adopted in the TY 2024 GRC and actual expenses associated with the Facilities Integrity Management Program as sponsored by the Gas Integrity Management Programs testimony of Amy Kitson and Travis Sera (Ex. SCG-09) and Post-Test Year Ratemaking testimony of Khai Nguyen (Ex. SCG-40). SoCalGas proposes to use the same cost recovery mechanism (i.e., a 35% of total authorized expenditures threshold) as described above for the TIMPBA, DIMPBA, and SIMPBA and as approved in D.19-09-051.

Exhibit SCG-38-R-E, p. RMY-18 to RMY-19

TURN Position: TURN opposes creation of the FIMPBA. The utilities should be expected to rely on the Commission-approved forecasts that result from this GRC for facilities-related work. Furthermore, the potential for overlap with existing Gas Integrity Management Programs (i.e. TIMP, DIMP, or SIMP) creates a substantial potential for overlap and duplication.

Exhibit TURN-15, pp. 22-23

CHAPTER 8C4-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-09
Area: Gas Integrity Management Programs
Witness: Sera, Travis and Razavi, Avidah
Subject: Gas Safety Enhancement Programs Balancing Account (GSEPBA)

Issue Description:

SoCalGas Position: SoCalGas proposes to create the GSEPBA as a two-way, interest-bearing balancing account recorded on SoCalGas's financial statements. The purpose of this account is to record the difference between the authorized revenue requirement to be adopted in this TY 2024 GRC and actual expenses associated with new gas rules and regulations that are not recovered in any other regulatory accounts and are incurred as of January 1, 2024, as sponsored in the Gas Integrity Management Programs testimony of Amy Kitson and Travis Sera (Ex. SCG-09) and Post-Test Year Ratemaking testimony of Khai Nguyen (Ex. SCG-40). SoCalGas proposes to use the same cost recovery mechanism (i.e., 35% of total authorized expenditures threshold) as described above for the TIMPBA, DIMPBA, and SIMPBA and as approved in D.19-09-051.

Exhibit SCG-38-R-E, p. RMY-19

TURN Position: TURN opposes establishment of the GSEPBA. If the Commission permits SoCalGas to create this account, it should be as a one-way balancing account. If rate recovery of above-authorized amounts is to be permitted, it should be through a reasonableness review application rather than an advice letter for amounts up to 35% of the authorized figure.

Exhibit TURN-15, p. 23-24 (citing TURN-SCGC-04, pp. 30-33)

CHAPTER 8C4-a3

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-09
Area: Gas Integrity Management Programs
Witness: Sera, Travis and Razavi, Avidah
Subject: TIMPBA Two-Way Balancing Account

Issue Description:

SoCalGas Position: SoCalGas strongly recommends the Commission find SoCalGas's TIMP forecast reasonable and authorize the continuation of the two-way balancing account.

Exhibit SCG-209-E, p. TS-AR-12 to TS-AR-16

TURN Position: TURN recommends that the Commission should deny SoCalGas's requests and instead adopt a one-way balancing account structure for each of these accounts (TIMPBA, DIMPBA, SIMPBA).

If rate recovery of above-authorized amounts is to be permitted, it should be through a reasonableness review application rather than an advice letter for amounts up to 35% of the authorized figure.

Exhibit TURN-15, pp. 17-18

CHAPTER 8C4-a4

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-09
Area: Gas Integrity Management Programs
Witness: Sera, Travis and Razavi, Avideh
Subject: Distribution Integrity Management Program Balancing Account (DIMPBA)

Issue Description:

SoCalGas Position: SoCalGas recommends the Commission find SoCalGas's O&M and Capital forecasts reasonable and authorize the continuation of DIMPBA.

Exhibit SCG-209-E

TURN Position: TURN recommends that the Commission should deny SoCalGas's requests and instead adopt a one-way balancing account structure for each of these accounts (TIMPBA, DIMPBA, SIMPBA).

If rate recovery of above-authorized amounts is to be permitted, it should be through a reasonableness review application rather than an advice letter for amounts up to 35% of the authorized figure.

Exhibit TURN-15, pp. 17-18

CHAPTER 8C4-a5

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-09
Area: Gas Integrity Management Programs
Witness: Sera, Travis and Razavi, Avideh
Subject: Storage Integrity Management Program Balancing Account (SIMPBA)

Issue Description:

SoCalGas Position: SoCalGas recommends the Commission find SoCalGas's O&M and Capital forecasts reasonable and authorize the continuation of SIMPBA.

Exhibit SCG-209-E

TURN Position: TURN recommends that the Commission should deny SoCalGas's requests and instead adopt a one-way balancing account structure for each of these accounts (TIMPBA, DIMPBA, SIMPBA).

If rate recovery of above-authorized amounts is to be permitted, it should be through a reasonableness review application rather than an advice letter for amounts up to 35% of the authorized figure.

Exhibit TURN-15, pp. 17-18

Chapter 8 - TURN vs. SoCalGas

Part C - Other

5. SCG-19 - Real Estate & Facility Operations

Issue #	Subject	Reference
1. SCG19.000	Hydrogen Refueling Station Balancing Account (HRSBA)	8C5-a1
TOTAL	TOTAL	

CHAPTER 8C5-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-19-R-2E
Area: Real Estate & Facility Operations
Witness: Guy, Brenton K.
Subject: Hydrogen Refueling Station Balancing Account (HRSBA)

Issue Description:

SoCalGas Position: SoCalGas proposes to create the HRSBA as a two-way, interest-bearing balancing account recorded on SoCalGas' financial statements. The purpose of the HRSBA is to record the O&M and revenue associated with the operation of utility-owned, public access hydrogen refueling stations as sponsored in the Real Estate and Facility Operations testimony of Brenton Guy (Exhibit SCG-19) and Clean Energy Innovations testimony of Armando Infanzon (Ex. SCG-12). SoCalGas proposes to amortize the balance in the HRSBA in customer gas transportation rates in connection with the annual regulatory account update advice letter filing.

Exhibit SCG-19-R-2E, p. BKG-35 to BKG-38 and SCG-38-R-E, p. RMY-20

TURN Position: TURN recommends that the Commission reject the rate recovery proposal of the Sempra utilities for each of these accounts (LMBA, NERBA, HRSBA, EVIBA, HBRBA, T2CMA), and to instead require an application supported by evidence should the utilities seek to recover any undercollection associated with the underlying programs. A request to recover above-authorized costs recorded in each these accounts, particularly an account tracking costs of a new program, will require a thorough Commission review of utility-provided evidence supporting its request, an effort the Commission has previously recognized is more appropriately conducted through an application.

Exhibit TURN-15, pp. 24-25

Chapter 8 - TURN vs. SoCalGas

Part C - Other

6. SCG-20 - Environment Services

Issue #	Subject	Reference
1. SCG20.000	New Environmental Regulatory Balancing Account (NERBA)	8C6-a1
TOTAL	TOTAL	

CHAPTER 8C6-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-20-R
Area: Environment Services
Witness: Garcia, Albert J.
Subject: New Environmental Regulatory Balancing Account (NERBA)

Issue Description:

SoCalGas Position: SoCalGas disagrees with TURN. SoCalGas is requesting that the existing structure of the NERBA balancing accounts be authorized to continue during this GRC cycle.

Exhibit SCG-220, p. AJG-2 to AJG-5

TURN Position: TURN recommends that the Commission reject the rate recovery proposal of the Sempra utilities for each of these accounts (LMBA, NERBA, HRSBA, EVIBA, HBRBA, T2CMA), and to instead require an application supported by evidence should the utilities seek to recover any undercollection associated with the underlying programs. A request to recover above-authorized costs recorded in each these accounts, particularly an account tracking costs of a new program, will require a thorough Commission review of utility-provided evidence supporting its request, an effort the Commission has previously recognized is more appropriately conducted through an application.

Exhibit TURN-15, pp. 24-25

Chapter 8 - TURN vs. SoCalGas

Part C - Other

7. SCG-24 - CORPORATE CENTER - INSURANCE

Issue #	Subject	Reference
1. SCG24.000	Wildfire Liability Insurance	8C7-a1
TOTAL	TOTAL	

CHAPTER 8C7-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-24
Area: CORPORATE CENTER - INSURANCE
Witness: Gaughan, Dennis J.
Subject: Wildfire Liability Insurance

Issue Description:

SoCalGas Position: Sempra requests \$237.913 million for Wildfire Liability Insurance. SoCalGas and SDG&E (Sempra) request reauthorization of their two-way Liability Insurance Premium Balancing Accounts (LIPBAs) for the TY 2024 GRC period.

Exhibit SCG-24/SDG&E-28, p. DJG-9 and SCG-38-R-E, p. RMY-16

TURN Position: TURN recommends that the Liability Insurance Premium Balancing Account (LIBPA) be modified in several ways. Any request for recovery of above-authorized recorded costs must be presented in either an application (where there is reason to believe the increased costs are the result of the utility's loss history) or a Tier 3 advice letter.

Exhibit TURN-11-E, pp. 12-14

Chapter 8 - TURN vs. SoCalGas

Part C - Other

8. SCG-25 - CORPORATE CENTER - COMPENSATION & BENEFITS

Issue #	Subject	Reference
1. SCG25.000	Long Term Incentive Plan (LTIP)	8C8-a1
TOTAL	TOTAL	

CHAPTER 8C8-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-25-R-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.
Subject: Long Term Incentive Plan (LTIP)

Issue Description:

SoCalGas Position: SoCalGas has voluntarily elected to exclude long-term incentive costs from their TY 2024 GRC forecasts.

Exhibit SCG-25-R-E/SDGE-29-R-E, p. DSR-19 to DSR-20

TURN Position: TURN recommends that the Commission accept the utilities' decision to not include Long Term Incentive Plan (LTIP) funding in its GRC request and continue to deny recovery of long-term, stock-based incentive costs.

Exhibit TURN-10E, p. 41-42

Chapter 8 - TURN vs. SoCalGas

Part C - Other

9. SCG-35 - Gas Customer Forecast

Issue #	Subject	Reference
1. SCG35.000	Customer Forecast - Residential Single Family	8C9-a1
2. SCG35.001	Customer Forecast - Residential Multi-family	8C9-a2
3. SCG35.003	50 Percent Reduction to the Rate of Gas Customer Growth	8C9-a3
4. SCG35.004	Proposed One-Way Balancing Account	8C9-a4
TOTAL	TOTAL	

CHAPTER 8C9-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-35
Area: Gas Customer Forecast
Witness: Martinez, Eduardo
Subject: Customer Forecast - Residential Single Family

Issue Description:

SoCalGas Position: For the residential single-family and multi-family market segments, SoCalGas uses housing starts as the basis for its forecast. SoCalGas' forecast of the average annual active meter for residential single-family are as follow:

Year	Avg Annual Active Meters
2022	3,814,617
2023	3,839,406
2024	3,863,332

Exhibit SCG-35, p. SW-5

TURN Position: TURN recommends that the Commission should reduce the residential customer forecast for SCG (single and multifamily) to align with more reasonable historical trends and housing forecasts, which drive new customers. SCG sources its housing forecast from forecasting companies that have been demonstrated to consistently inflate housing growth, which results in over-forecasting of new customers, to the detriment of ratepayers. TURN recommends the Commission use a 10-year moving average (2014-2023 for TY 2024) to forecast new residential customers. For single family customers, TURN's methodology results in a forecast of 3,839,730 active customers in 2024. For 2022 through 2024, TURN forecasts 23,602 fewer active single family residential customers than SCG.

Exhibit TURN-14R, p.3-4 & p. 26, Table TURN's Recommendations for Forecasted Customer Growth SoCalGas

CHAPTER 8C9-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-35
Area: Gas Customer Forecast
Witness: Martinez, Eduardo
Subject: Customer Forecast - Residential Multi-family

Issue Description:

SoCalGas Position: For the residential single-family and multi-family market segments, SoCalGas uses housing starts as the basis for its forecast. SoCalGas' forecast of the average annual active meter for residential multi-family are as follow:

Year	Avg Annual Active Meters
2022	1,857,865
2023	1,875,644
2024	1,893,115

Exhibit SCG-35, p. SW-2 to SW-5

TURN Position: TURN recommends that the Commission should reduce the residential customer forecast for SCG (single and multifamily) to align with more reasonable historical trends and housing forecasts, which drive new customers. SCG sources its housing forecast from forecasting companies that have been demonstrated to consistently inflate housing growth, which results in over-forecasting of new customers, to the detriment of ratepayers. TURN recommends the Commission use a 10-year moving average (2014-2023 for TY 2024) to forecast new residential customers. For multi family residential customers, TURN's methodology results in a forecast of 1,871,826 active customers in 2024. For 2022 through 2024, TURN forecasts 21,289 fewer active multi family residential customers than SCG.

Exhibit TURN-14R, p.3-4 & p. 26, Table TURN's Recommendations for Forecasted Customer Growth SoCalGas

CHAPTER 8C9-a3

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-35
Area: Gas Customer Forecast
Witness: Martinez, Eduardo
Subject: 50 Percent Reduction to the Rate of Gas Customer Growth

Issue Description:

SoCalGas Position: SoCalGas believes that the proposed 50% is arbitrary, without any support, and unreasonable. Therefore, a blanket and unsupported 50% reduction to the gas customer forecast in 2023 and 2024 should be rejected.

Exhibit SCG-235, p. EJM-14 to EJM-15

TURN Position: In 2024, the TURN recommendation adjusts the rate of gas customer growth downward by 50% to account for the Commission's decision to disallow gas line extensions effective July 1, 2023 and other state and local policy changes discouraging, or prohibiting the use of natural gas as a fuel source in buildings.

Exhibit TURN-14R, p.3-4, pp. 20-22 & 26, Table TURN's Recommendations for Forecasted Customer Growth SoCalGas

CHAPTER 8C9-a4

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-35
Area: Gas Customer Forecast
Witness: Martinez, Eduardo
Subject: Proposed One-Way Balancing Account

Issue Description:

SoCalGas Position: SoCalGas opposes TURN's balancing account proposal. The Commission should reject TURN's proposal for a one-way balancing account not only for its lack of support but, more fundamentally, because it is unworkable and unreasonable.

Exhibit SCG-235, p. EJM-15 to EJM-16

TURN Position: To protect customers from the uniquely unfamiliar circumstances and timing of this GRC and the changes in gas policy, TURN recommends a one-way balancing to refund residential customers any cost savings that are generated by unrealized customer count.

Exhibit TURN-14R, p.3-4 & p. 26, Table TURN's Recommendations for Forecasted Customer Growth SoCalGas & p. 29.

Chapter 8 - TURN vs. SoCalGas

Part C - Other

10. SCG-38 - Regulatory Accounts

Issue #	Subject	Reference
1. SCG38.000	Two-way Balancing Accounts	8C10-a1
TOTAL	TOTAL	

CHAPTER 8C10-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN Differences to SoCalGas Requests

Exhibit No.: SCG-38-R-E
Area: Regulatory Accounts
Witness: Yu, Rae Marie
Subject: Two-way Balancing Accounts

Issue Description:

SoCalGas Position: SCG recommends that the Commission should deny TURN's proposal. A two-way balancing account allows the utility to comply with new regulations that bring forth financial uncertainty between rate cases and provides it the opportunity to focus on providing safe and reliable service at a reasonable cost, especially during times when environmental and safety-related regulations are on the rise. The Commission understood future incremental requirements could require SoCalGas to incur expenses above authorized levels in order to maintain safety and reliability of its gas system. TURN's argument that creation of two-way balancing accounts do not allow for adequate review of any above-authorized spending is baseless and undermines the due diligence and efforts the Commission puts forth to review utilities' expenses.

Exhibit SCG-238, p. RMY-9 to RMY-12

TURN Position: TURN recommends to eliminate two-way balancing accounts as a general matter. Where the Commission believes the utility should have an opportunity to seek rate recovery of above-authorized expenditures, it should rely on one-way balancing accounts that can be coupled with a memorandum account to track above-authorized expenditures for a later reasonableness review.

Exhibit TURN-15, p, 11-17

Chapter 9

Differences Between SoCalGas and TURN-SCGC

Chapter 9 - TURN-SCGC vs. SoCalGas

Part A - O&M and Capital Expenditures

1. SCG-08 - Pipeline Safety Enhancement Plan (PSEP)

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	TURN-SCGC	TURN-SCGC vs. SoCalGas	
1. 2PS000.000	50,682	47,413	(3,269)	9A1-a1
TOTAL	50,682	47,413	(3,269)	

CHAPTER 9A1-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN-SCGC Differences to SoCalGas Requests

Exhibit No.: SCG-08-WP
Area: Pipeline Safety Enhancement Plan (PSEP)
Witness: Kostelnik, William G.

NONSHARED O&M

Subject: PSEP P2A Hydrotests
Workpaper: 2PS000.000

SoCalGas Position: SoCalGas forecasts \$50.682 million for PSEP P2A Hydrotests for Test-Year 2024.

Exhibit SCG-08, p. BGK-37

TURN-SCGC Position: Phase 2A hydrotest projects are intended to test sections of pipe that do not have sufficient documentation of a hydrotest to at least 1.25xMAOP and are located in Class 1 and 2 non-high consequence areas. SCG hydrotest expenses should be reduced by 6.45% to eliminate excessive contingency factors incorporated into its cost estimates.

Exhibit TURN-SCGC-03, p. 7-8, Table 3.

Note: Reduce nonlabor amount as TURN-SCGC's recommendation does not provide labor and nonlabor split.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>TURN-SCGC</u>	<u>Difference</u>
Labor	2,673	2,673	0
NonLabor	48,009	44,740	-3,269
Nonstandard	0	0	0
TOTAL	50,682	47,413	-3,269

Chapter 9 - TURN-SCGC vs. SoCalGas

Part A - O&M and Capital Expenditures

2. SCG-09 - Gas Integrity Management Programs

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	TURN-SCGC	TURN-SCGC vs. SoCalGas	
1. 2TD001.000	135,433	96,122	(39,311)	9A2-a1
TOTAL	135,433	96,122	(39,311)	

CHAPTER 9A2-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN-SCGC Differences to SoCalGas Requests

Exhibit No.: SCG-09-WP
Area: Gas Integrity Management Programs
Witness: Sera, Travis and Razavi, Avideh

NONSHARED O&M

Subject: TIMP
Workpaper: 2TD001.000

SoCalGas Position: SoCalGas forecasts \$135.434* million for TIMP for Test-Year 2024.

SoCalGas' forecast is updated from \$135.434 million to \$135.136 million in Update Testimony (Exh. SCG-401/SOCALGAS-401) served on July 7, 2023, a reduction of \$0.298 million.

Exhibit SCG-09, p. AK-TS-26 to AK-TS-36

*Amounts differ due to rounding

TURN-SCGC Position: TURN-SCGC recommends for transmission pipeline Assessment and Remediation expense, the forecast should be based on the 2017-2021 five-year average, adjusted upward to cover updated regulatory requirements and the increased number of digs relative to the five-year historic period. For the other TIMP O&M expense cost categories, including Project Management, Data and GIS, Preventative and Mitigation Measures, and Risk and Threat, the 2017-2021 five-year average provides a reasonable forecast of test year expense.

Exhibit TURN-SCGC-04, p. 16-18, Table 9

Note: Reduce nonlabor amount as TURN's recommendation does not provide labor and nonlabor split.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>TURN-SCGC</u>	<u>Difference</u>
Labor	34,238	34,238	0
NonLabor	101,195	61,884	-39,311
Nonstandard	0	0	0
TOTAL	135,433	96,122	-39,311

Chapter 9 - TURN-SCGC vs. SoCalGas

Part A - O&M and Capital Expenditures

2. SCG-09 - Gas Integrity Management Programs

b. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SoCalGas	TURN-SCGC	TURN-SCGC vs. SoCalGas	
1. X0367.0.ALL	137,669	89,005	(48,664)	9A2-b1
TOTAL	137,669	89,005	(48,664)	

CHAPTER 9A2-b1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN-SCGC Differences to SoCalGas Requests

Exhibit No.: SCG-09-CWP
Area: Gas Integrity Management Programs
Witness: Sera, Travis and Razavi, Avideh

CAPITAL EXPENDITURES

Project: GT PL Rpls / Externally Driven GTSR
Budget Code: X0367.0.ALL

SoCalGas Position: SoCalGas requests \$6.936 million for 2022, \$48.34 million for 2023, and \$108.588 million for 2024 for Gas Safety Enhancement Programs.

Budget Code	2022	2023	2024
X0367A.001	6.936	34.601	96.132
X0367A.003		4.143	5.223
X0367A.005		9.596	7.233
Total	6.936	48.340	108.588

Exhibit SCG-09, p. AK-TS-90

TURN-SCGC Position: TURN-SCGC recommends that the GSEP capital forecast be reduced by \$2.474 million, \$14.868 million, \$31.322 million for year 2022-2024 respectively.

Exhibit TURN-SCGC-04, p. 27-30, Table 15.

Proposed Capital Expenditures (in thousands of 2021 dollars)

	2022	2023	2024	Total
SCG				
X0367A.001	6,936	34,601	96,132	137,669
Total	6,936	34,601	96,132	137,669
TURN-SCGC				
X0367A.001	4,461	19,734	64,810	89,005
Total	4,461	19,734	64,810	89,005
Difference				
X0367A.001	-2,475	-14,867	-31,322	-48,664
Total	-2,475	-14,867	-31,322	-48,664

Chapter 9 - TURN-SCGC vs. SoCalGas

Part A - O&M and Capital Expenditures

3. SCG-12 - Clean Energy Innovations

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	TURN-SCGC	TURN-SCGC vs. SoCalGas	
1. 2RD000.000	11,245	0	(11,245)	9A3-a1
2. 2RD000.001	9,155	0	(9,155)	9A3-a2
3. 2RD002.000	1,592	0	(1,592)	9A3-a3
TOTAL	21,992	0	(21,992)	

CHAPTER 9A3-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN-SCGC Differences to SoCalGas Requests

Exhibit No.: SCG-12-WP-R-E
Area: Clean Energy Innovations
Witness: Infanzon, Armando

NONSHARED O&M

Subject: Clean Fuels Infrastructure Development
Workpaper: 2RD000.000

SoCalGas Position: SoCalGas forecasts \$20.400 million for Clean Fuels Infrastructure Development for Test-Year 2024.

Workpaper Group	2024
2RD000-000	11.245
2RD000-001	9.155
Total	20.400

Exhibit SCG-12-R, p. AI-16 to AI-41

TURN-SCGC Position: TURN-SCGC recommends that the Commission should deny these proposals and require SCG to file a separate application if it wishes to pursue these lines of business.

Exhibit TURN-SCGC-06, p. 2, Table 1 note that dollars associated with SCG WP 2RD000-000 and 2RD000-001 have been combined in Table 1, see also pp. 4-10.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>TURN-SCGC</u>	<u>Difference</u>
Labor	4,832	0	-4,832
NonLabor	6,413	0	-6,413
Nonstandard	0	0	0
TOTAL	11,245	0	-11,245

CHAPTER 9A3-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN-SCGC Differences to SoCalGas Requests

Exhibit No.: SCG-12-WP-R-E
Area: Clean Energy Innovations
Witness: Infanzon, Armando

NONSHARED O&M

Subject: Clean Fuels Infrastructure Development - RAMP
Workpaper: 2RD000.001

SoCalGas Position: SoCalGas forecasts \$20.400 million for Clean Fuels Infrastructure Development for Test-Year 2024.

Workpaper Group	2024
2RD000-000	11.245
2RD000-001	9.155
Total	20.400

Exhibit SCG-12-R, p. AI-16 to AI-41

TURN-SCGC Position: TURN-SCGC recommends that the Commission should deny these proposals and require SCG to file a separate application if it wishes to pursue these lines of business.

Exhibit TURN-SCGC-06, p. 2, Table 1 note that dollars associated with SCG WP 2RD000-000 and 2RD000-001 have been combined in Table 1, see also pp. 4-10.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>TURN-SCGC</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	9,155	0	-9,155
Nonstandard	0	0	0
TOTAL	9,155	0	-9,155

CHAPTER 9A3-a3

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN-SCGC Differences to SoCalGas Requests

Exhibit No.: SCG-12-WP-R-E
Area: Clean Energy Innovations
Witness: Infanzon, Armando

NONSHARED O&M

Subject: Clean Energy Innovations Project Management Office (PMO)
Workpaper: 2RD002.000

SoCalGas Position: SoCalGas forecasts \$1.592 million for Clean Energy Innovations Project Management Office (PMO) for Test-Year 2024.

Exhibit SCG-12-R, p. AI-8

TURN-SCGC Position: TURN-SCGC recommends that the commission should deny the proposed creation of a PMO for consistency of governance, project management standards and reporting, for projects that are clearly outside of SCG's core utility business.

Exhibit TURN-SCGC-06, p. 2, Table 1 and p. 10-13.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>TURN-SCGC</u>	<u>Difference</u>
Labor	1,523	0	-1,523
NonLabor	69	0	-69
Nonstandard	0	0	0
TOTAL	1,592	0	-1,592

Chapter 9 - TURN-SCGC vs. SoCalGas

Part C - Other

1. SCG-07 - Gas Engineering

Issue #	Subject	Reference
1. SCG07.001	Morongo Rights of Way Memorandum Account	9C1-a1
TOTAL	TOTAL	

CHAPTER 9C1-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN-SCGC Differences to SoCalGas Requests

Exhibit No.: SCG-07-R
Area: Gas Engineering
Witness: Martinez, Maria T.
Subject: Morongo Rights of Way Memorandum Account

Issue Description:

SoCalGas Position: SoCalGas disagrees with TURN and SCGC. The Commission should reject TURN and SCGC's recommendations as unsupported. The Commission should adopt SoCalGas's request for the recovery of the MROWMA balance, as of December 31, 2023.

Exhibit SCG-207-E, p. MTM-9 to MTM-10

TURN-SCGC Position: TURN-SCGC recommends that it is inappropriate for SCG to recover \$4.6 million of pre-2019 expenses incurred as a result of renewal efforts of the Morongo rights of way because they were incurred prior to the creation of the Morongo Rights of Way Memorandum Account (MROWMA). The O&M expenses incurred prior to 2019 amount to \$3.93 million and the remaining \$0.481 million is AFUDC attributed to those amounts between 2012 and 2019.

Exhibit TURN-SCGC-02, p. 2-3.

Chapter 9 - TURN-SCGC vs. SoCalGas

Part C - Other

2. SCG-08 - Pipeline Safety Enhancement Plan (PSEP)

Issue #	Subject	Reference
1. SCG08.000	PSEP P2A Replacements- 00512C	9C2-a1
2. SCG08.001	PSEP P2A Capital Replacements Of Hydrotests- 00512A	9C2-a2
3. SCG08.002	PSEP P1B Replacements- 00512B	9C2-a3
TOTAL	TOTAL	

CHAPTER 9C2-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN-SCGC Differences to SoCalGas Requests

Exhibit No.: SCG-08
Area: Pipeline Safety Enhancement Plan (PSEP)
Witness: Kostelnik, William G.
Subject: PSEP P2A Replacements- 00512C

Issue Description:

SoCalGas Position: SoCalGas requests \$14.258 million for 2022, \$2.268 million for 2023, and \$22.980 million for 2024 for PSEP P2A Replacements.

See Supplemental Attachment for a list of WPs for 00512C.

Exhibit SCG-08, p. BGK-25

TURN-SCGC Position: TURN-SCGC reduces forecasts by \$0.706 million, \$0.112 million, \$1.139 million for 2022-2024 respectively. Replacement projects addressing Phase 2A mileage were primarily scoped based on the PSEP Phase 2 Decision tree. Costs should be reduced by 5% to eliminate excessive contingency factors reflected in the cost estimates.

Exhibit TURN-SCGC-03, p. 5-6, Table 1

CHAPTER 9C2-a1

Supplemental Attachment- PSEP P2A Replacements- 00512C

WPS	2022	2023	2024
00512C.001	0.000	0.456	4.271
00512C.002	0.000	0.120	3.156
00512C.003	0.000	0.720	1.139
00512C.004	0.000	0.000	2.282
00512C.005	0.000	0.000	0.996
00512C.006	0.000	0.192	0.589
00512C.007	0.000	0.432	4.498
00512C.008	12.828	0.000	0.000
00512C.009	1.262	0.000	0.000
00512C.010	0.168	0.348	6.049
Total	14.258	2.268	22.980

CHAPTER 9C2-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN-SCGC Differences to SoCalGas Requests

Exhibit No.: SCG-08
Area: Pipeline Safety Enhancement Plan (PSEP)
Witness: Kostelnik, William G.
Subject: PSEP P2A Capital Replacements Of Hydrotests- 00512A

Issue Description:

SoCalGas Position: SoCalGas requests \$17.077 million for 2022, \$13.711 million for 2023, and \$22.223 million for 2024 for PSEP P2A Capital Replacements Of Hydrotests.

See Supplemental Attachment- PSEP P2A Capital Replacements Of Hydrotests-00512A for a list of WPS for 00512A.

Exhibit SCG-08, p. BGK-25

TURN-SCGC Position: TURN-SCGC reduces forecasts by \$1.101 million, \$0.884 million, \$1.433 million for 2022-2024 respectively. The capital costs associated with hydrotest projects are also included in the capital forecast. SCG hydrotest capital costs should be reduced by 6.45% to eliminate excessive contingency factors incorporated into its cost estimates.

Exhibit TURN-SCGC-03, p. 7-8, Table 3.

CHAPTER 9C2-a2

Supplemental Attachment- PSEP P2A Capital Replacements Of Hydrotests- 00512A

WPS	2022	2023	2024
00512A.001	3.064	0.000	0.000
00512A.002	0.096	3.856	0.000
00512A.003	0.000	0.000	2.112
00512A.004	0.216	0.216	17.616
00512A.005	7.027	0.000	0.000
00512A.006	0.051	1.749	0.000
00512A.007	2.845	0.000	0.000
00512A.008	3.455	0.000	0.000
00512A.009	0.089	5.352	0.000
00512A.010	0.054	0.054	1.331
00512A.011	0.041	0.041	1.164
00512A.012	0.139	2.443	0.000
Total	17.077	13.711	22.223

CHAPTER 9C2-a3

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN-SCGC Differences to SoCalGas Requests

Exhibit No.: SCG-08
Area: Pipeline Safety Enhancement Plan (PSEP)
Witness: Kostelnik, William G.
Subject: PSEP P1B Replacements- 00512B

Issue Description:

SoCalGas Position: SoCalGas requests \$37.814 million for 2022, \$52.377 million for 2023, and \$19.943 million for 2024 for PSEP P1B Replacements.

Budget Code	2022	2023	2024
00512B.001	18.516	50.949	
00512B.002		0.492	0.935
00512B.003		0.264	4.009
00512B.004		0.672	14.999
00512B.005	5.159		
00512B.006	8.591		
00512B.007	5.548		
Total	37.814	52.377	19.943

Exhibit SCG-08, p. BGK-25

TURN-SCGC Position: TURN-SCGC reduces forecasts by \$1.872 million, \$2.594 million, \$0.987 million for 2022-2024 respectively. The Phase 1B replacement projects are intended to replace non-piggable pipelines installed prior to 1946 with new pipe constructed using state-of-the-art methods and up to modern standards, including current hydrotest standards. Costs should be reduced by 5% to eliminate excessive contingency factors reflected in the cost estimates.

Exhibit TURN-SCGC-03, p. 5-6, Table 1.

Chapter 9 - TURN-SCGC vs. SoCalGas

Part C - Other

3. SCG-09 - Gas Integrity Management Programs

Issue #	Subject	Reference
1. SCG09.001	Gas Safety Enhancement Programs Balancing Account (GSEPBA)	9C3-a1
2. SCG09.002	Post-Test Year Forecasts	9C3-a2
3. SCG09.003	TIMPBA Two-Way Balancing Account	9C3-a3
TOTAL	TOTAL	

CHAPTER 9C3-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN-SCGC Differences to SoCalGas Requests

Exhibit No.: SCG-09
Area: Gas Integrity Management Programs
Witness: Sera, Travis and Razavi, Avidh
Subject: Gas Safety Enhancement Programs Balancing Account (GSEPBA)

Issue Description:

SoCalGas Position: SoCalGas proposes to create the GSEPBA as a two-way, interest-bearing balancing account recorded on SoCalGas's financial statements. The purpose of this account is to record the difference between the authorized revenue requirement to be adopted in this TY 2024 GRC and actual expenses associated with new gas rules and regulations that are not recovered in any other regulatory accounts and are incurred as of January 1, 2024, as sponsored in the Gas Integrity Management Programs testimony of Amy Kitson and Travis Sera (Ex. SCG-09) and Post-Test Year Ratemaking testimony of Khai Nguyen (Ex. SCG-40). SoCalGas proposes to use the same cost recovery mechanism (i.e., 35% of total authorized expenditures threshold) as described above for the TIMPBA, DIMPBA, and SIMPBA and as approved in D.19-09-051.

Exhibit SCG-38-R-E, p. RMY-19

TURN-SCGC Position:

TURN-SCGC recommends that the Commission should deny SCG's request for a Gas Safety Enhancement Programs Balancing Account (GSEPBA). It is not required under PU Code Sect 969 and would provide poor incentives for cost control. GSEP activities are effectively PSEP activities with which SoCalGas has abundant experience.

Exhibit TURN-SCGC-04, p. 31-33.

CHAPTER 9C3-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN-SCGC Differences to SoCalGas Requests

Exhibit No.: SCG-09
Area: Gas Integrity Management Programs
Witness: Sera, Travis and Razavi, Avideh
Subject: Post-Test Year Forecasts

Issue Description:

SoCalGas Position: SoCalGas has prepared capital cost forecasts for GSEP for the years of 2025-2027.

	2025	2026	2027
GSEP	\$174,126	\$178,451	\$195,000

Exhibit SCG-09, p. AK-TS-95

TURN-SCGC Position: TURN-SCGC propose that the Commission deny SCG's request for Capital Post-Test Year Exceptions. However, if the Commission is inclined to grant SCG's request, the GSEP figures should decrease. Mileage covered by the ISEP activities should be significantly reduced to reflect the actual PHMSA requirements, correspondingly reducing the costs associated with ISEP activities.

CapEx Adjustments

2025	\$ (37,543)
2026	\$ (39,290)
2027	\$ (47,881)

TURN-SCGC-04, pp. 27-30, Table 16.

CHAPTER 9C3-a3

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN-SCGC Differences to SoCalGas Requests

Exhibit No.: SCG-09
Area: Gas Integrity Management Programs
Witness: Sera, Travis and Razavi, Avidh
Subject: TIMPBA Two-Way Balancing Account

Issue Description:

SoCalGas Position: SoCalGas strongly recommends the Commission find SoCalGas's TIMP forecast reasonable and authorize the continuation of the two-way balancing account.

Exhibit SCG-209-E, p. TS-AR-12 to TS-AR-16

TURN-SCGC Position: TURN-SCGC recommends that the Commission should discontinue two-way balancing account coverage for TIMP activities and instead use one-way balancing accounts combined with memorandum account coverage for any amounts greater than the authorized amounts, subject to reasonableness review.

Exhibit TURN_SCGC-04, p. 18-26.

Chapter 9 - TURN-SCGC vs. SoCalGas

Part C - Other

4. SCG-10 - Gas Storage Operations and Construction

Issue #	Subject	Reference
1. SCG10.000	Honor Rancho Compressor Modernization (HRCM) - Advanced Renewable Energy (ARE)	9C4-a1
2. SCG10.002	Honor Rancho Compressor Modernization (HRCM) - Principal Component	9C4-a2
TOTAL	TOTAL	

CHAPTER 9C4-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN-SCGC Differences to SoCalGas Requests

Exhibit No.: SCG-10-R
Area: Gas Storage Operations and Construction
Witness: Bittleston, Lawrence T. and Hruby, Steve A.
Subject: Honor Rancho Compressor Modernization (HRCM) - Advanced Renewable Energy (ARE)

Issue Description:

SoCalGas Position: The ARE component of the HRCM Project consists of the following: 1) new electrolyzers, hydrogen storage, and fuel blending equipment to integrate green hydrogen into compressor combustion fuel; and 2) new green hydrogen vehicle fueling station for company vehicles.

2022-2029 Total Costs = \$62,732

SCG-10-R Appendix E

TURN-SCGC Position: TURN-SCGC propose that the Commission deny SCG's request for Capital Post-Test Year Exceptions. However, if the Commission is inclined to grant SCG's request, the Honor Rancho Compressor Modernization project forecast should be reduced to disallow the Advanced Renewable Energy component.

CapEx Adjustment
2027 \$ (62,732)

Exhibit TURN-SCGC-05, pp. 2, 3-6; TURN-3, pp. 23-27.

CHAPTER 9C4-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN-SCGC Differences to SoCalGas Requests

Exhibit No.: SCG-10-R
Area: Gas Storage Operations and Construction
Witness: Bittleston, Lawrence T. and Hruby, Steve A.
Subject: Honor Rancho Compressor Modernization (HRCM) - Principal Component

Issue Description:

SoCalGas Position: SoCalGas recommends that the Commission should approve the HRCM project in its entirety for the reasons described below:
1. Microgrid and fuel cell/capacitor storage system are necessary to support the added electrical loads;
2. Grid integration and operational resiliency.

Exhibit SCG-210, p. LB-SH-9 to LB-SH-11

TURN-SCGC Position: TURN-SCGC propose that the Commission deny SCG's request for Capital Post-Test Year Exceptions. However, if the Commission is inclined to grant SCG's request, the Honor Rancho Compressor Modernization project - principal component forecast should be reduced to disallow the microgrid at the compressor station, as SCG has not demonstrated the necessity of this expensive addition.

CapEx Adjustment
2027 \$ (23,000)

Exhibit TURN-SCGC-05, p. 2-3.

Chapter 9 - TURN-SCGC vs. SoCalGas

Part C - Other

5. SCG-40 - Post-Test Year Ratemaking

Issue #	Subject	Reference
1. SCG40.001	Post-Test Year Revenue Requirement	9C5-a1
TOTAL	TOTAL	

CHAPTER 9C5-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
TURN-SCGC Differences to SoCalGas Requests

Exhibit No.: SCG-40-2R-E
Area: Post-Test Year Ratemaking
Witness: Nguyen, Khai
Subject: Post-Test Year Revenue Requirement

Issue Description:

SoCalGas Position: SoCalGas's proposed ratemaking mechanism adjusts authorized revenue requirements for:

- 1) Labor and non-labor costs based on IHS Markit Global Insight's Power Planner (Global Insight) forecast,
- 2) Medical costs based on Willis Towers Watson's forecast, and
- 3) Capital-related revenue requirement using:
 - Five-year average of capital additions escalated based on Global Insight's forecast,
 - A forecast for the Honor Rancho Compressor Modernization project, Customer Information System (CIS) project, and various Gas Integrity Management Programs (DIMP, TIMP, SIMP, FIMP, and GSEP).

Exhibit SCG-40-2R-E, p. KN-ii

TURN-SCGC Position: The Commission should approve attrition based on traditional policies. The mechanism should escalate expenses based on general inflation and base the capital-related revenue requirement adjustments on a trend of capital additions determined by seven-year average of recorded additions. No exceptions should be made to this determination of capital additions. The Commission should exclude any revenue requirement for untariffed products and services and preclude any post-test year increase in the revenue requirement for untariffed products and services.

Rev Req Adj
2025 \$ (50,373)
2026 \$ (59,673)
2027 \$ (175,095)

Exhibit TURN-SCGC-07, p.2 and p. 12, Table 1 See also TURN-SCGC-07 Yap Workpapers.

Chapter 10

Differences Between SoCalGas and Air Products

Chapter 10 - Air Products vs. SoCalGas

Part A - O&M and Capital Expenditures

1. SCG-12 - Clean Energy Innovations

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SoCalGas	Air Products	Air Products vs. SoCalGas	
1. 2RD000.000	11,245	0	(11,245)	10A1-a1
2. 2RD000.001	9,155	0	(9,155)	10A1-a2
3. 2RD001.001	23,249	0	(23,249)	10A1-a3
TOTAL	43,649	0	(43,649)	

CHAPTER 10A1-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Air Products Differences to SoCalGas Requests

Exhibit No.: SCG-12-WP-R-E
Area: Clean Energy Innovations
Witness: Infanzon, Armando

NONSHARED O&M

Subject: Clean Fuels Infrastructure Development
Workpaper: 2RD000.000

SoCalGas Position: SoCalGas forecasts \$20.400 million for Clean Fuels Infrastructure Development for Test-Year 2024.

Workpaper Group	2024
2RD000-000	11.245
2RD000-001	9.155
Total	20.400

Exhibit SCG-12-R, p. AI-16 to AI-41

Air Products Position: Air Products proposes rejecting costs related to hydrogen refueling infrastructure under SoCalGas' request for "Clean Fuels Infrastructure Development" expenses. SoCalGas has not shown it has Commission authorization to expand its utility services to include hydrogen refueling services.

Note: Air Products also proposes rejecting the incremental increase of \$0.360* million (\$0.300 million in labor and \$0.060 million in non-labor) for Clean Fuels Power Generation on the grounds that they are vague, overbroad, and unsupported ratepayer expenses. Air Products does not believe SoCalGas, as a gas utility, is positioned to "provide customer support" in the deployment of hydrogen technologies, including fuel cells and electrolyzers.

*The incremental increase of \$0.360 million for Clean Fuels Power Generation is already part of the overall incremental request of \$12.205 million for the Clean Fuels Infrastructure Development group (Exhibit SCG-12-R, p. AI-40 to AI-41)

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Air Products</u>	<u>Difference</u>
Labor	4,832	0	-4,832
NonLabor	6,413	0	-6,413
Nonstandard	0	0	0
TOTAL	11,245	0	-11,245

CHAPTER 10A1-a2

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Air Products Differences to SoCalGas Requests

Exhibit No.: SCG-12-WP-R-E
Area: Clean Energy Innovations
Witness: Infanzon, Armando

NONSHARED O&M

Subject: Clean Fuels Infrastructure Development - RAMP
Workpaper: 2RD000.001

SoCalGas Position: SoCalGas forecasts \$20.400 million for Clean Fuels Infrastructure Development for Test-Year 2024.

Workpaper Group	2024
2RD000-000	11.245
2RD000-001	9.155
Total	20.400

Exhibit SCG-12-R, p. AI-16 to AI-41

Air Products Position: Air Products proposes rejecting costs related to hydrogen refueling infrastructure under SoCalGas' request for "Clean Fuels Infrastructure Development" expenses. SoCalGas has not shown it has Commission authorization to expand its utility services to include hydrogen refueling services.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Air Products</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	9,155	0	-9,155
Nonstandard	0	0	0
TOTAL	9,155	0	-9,155

CHAPTER 10A1-a3

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Air Products Differences to SoCalGas Requests

Exhibit No.: SCG-12-WP-R-E
Area: Clean Energy Innovations
Witness: Infanzon, Armando

NONSHARED O&M

Subject: R-Research Development and Demonstration
Workpaper: 2RD001.001

SoCalGas Position: SoCalGas forecasts \$23.249 million for R-Research Development and Demonstration for Test-Year 2024.

Exhibit SCG-12-R, p. AI-44 to AI-47

Air Products Position: SoCalGas has not carried its burden of proof that the RD&D request, and particularly the hydrogen-related aspects of the RD&D requests, are a prudent use of ratepayer funding. Air Products agrees with EDF that this funding request should be rejected. (EDF-02 at 12:14.)

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SCG</u>	<u>Air Products</u>	<u>Difference</u>
Labor	2,608	0	-2,608
NonLabor	20,641	0	-20,641
Nonstandard	0	0	0
TOTAL	23,249	0	-23,249

Chapter 10 - Air Products vs. SoCalGas

Part A - O&M and Capital Expenditures

2. SCG-19 - Real Estate & Facility Operations

a. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SoCalGas	Air Products	Air Products vs. SoCalGas	
1. 00734.0.ALL	29,775	0	(29,775)	10A2-a1
TOTAL	29,775	0	(29,775)	

CHAPTER 10A2-a1

Southern California Gas Company
 2024 Test Year GRC A.22-05-015
 Air Products Differences to SoCalGas Requests

Exhibit No.: SCG-19-CWP-E
Area: Real Estate & Facility Operations
Witness: Guy, Brenton K.

CAPITAL EXPENDITURES

Project: Fleet Alternative Refueling Infrastructure
Budget Code: 00734.0.ALL

SoCalGas Position: SoCalGas requests \$9.146 million for 2022, \$29.973 million for 2023, and \$13.954 million for 2024 for Fleet Alternative Refueling with the following categories.

Categories	2022	2023	2024
RNG Refueling Stations	3.298	4.105	1.055
Hydrogen Refueling Stations	0.621	20.739	8.415
EV Charging	5.227	5.129	4.484
Total	9.146	29.973	13.954

Exhibit SCG-19-R-2E, p. BKG-25

Air Products Position: SoCalGas' funding requests related to hydrogen refueling station development should be rejected. The Commission has not authorized SoCalGas to expand its existing utility service to encompass hydrogen refueling services. The Commission should reject SoCalGas' related to hydrogen refueling infrastructure (CAPEX per year: \$.621 million - 2022; \$20.739 million - 2023; \$8.415 million - 2024). To the extent hydrogen fueling services are needed for utility fleet vehicles, SoCalGas has not shown that the private market cannot meet this need.

Proposed Capital Expenditures (in thousands of 2021 dollars)

	2022	2023	2024	Total
SCG				
00734A.001	621	20,739	8,415	29,775
Total	621	20,739	8,415	29,775
Air Products				
00734A.001	0	0	0	0
Total	0	0	0	0
Difference				
00734A.001	-621	-20,739	-8,415	-29,775
Total	-621	-20,739	-8,415	-29,775

Chapter 10 - Air Products vs. SoCalGas

Part C - Other

1. SCG-07 - Gas Engineering

Issue #	Subject	Reference
1. SCG07.000	Hydrogen-related proposals	10C1-a1
TOTAL	TOTAL	

CHAPTER 10C1-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Air Products Differences to SoCalGas Requests

Exhibit No.: SCG-07-R
Area: Gas Engineering
Witness: Martinez, Maria T.
Subject: Hydrogen-related proposals

Issue Description:

SoCalGas Position: Gas Engineering's costs related to hydrogen blending are found in spending categories for the Hydrogen Blending team in SoCalGas's direct testimony (Ex. SCG-07-R) and are primarily focused on the efforts to implement operational readiness to prepare SoCalGas for the potential introduction of hydrogen into SoCalGas's existing gas system.

SCG-207-E at MTM-6 line 20 to MTM-7 line 14.

Air Products Position: The Commission should not authorize hydrogen blending proposals in this GRC proceeding when hydrogen blending demonstration projects are pending Commission review in A.22-09-006.

Chapter 10 - Air Products vs. SoCalGas

Part C - Other

2. SCG-10 - Gas Storage Operations and Construction

Issue #	Subject	Reference
1. SCG10.000	Honor Rancho Compressor Modernization (HRCM) - Advanced Renewable Energy (ARE)	10C2-a1
TOTAL	TOTAL	

CHAPTER 10C2-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Air Products Differences to SoCalGas Requests

Exhibit No.: SCG-10-R
Area: Gas Storage Operations and Construction
Witness: Bittleston, Lawrence T. and Hruby, Steve A.
Subject: Honor Rancho Compressor Modernization (HRCM) - Advanced Renewable Energy (ARE)

Issue Description:

SoCalGas Position: The ARE component of the HRCM Project consists of the following: 1) new electrolyzers, hydrogen storage, and fuel blending equipment to integrate green hydrogen into compressor combustion fuel; and 2) new green hydrogen vehicle fueling station for company vehicles.

2022-2029 Total Costs = \$62,732

SCG-10-R Appendix E

Air Products Position: Air Products understands that SCG's requests related to the ARE component are solely for "informational" purposes in this GRC and that cost recovery is proposed in the next GRC cycle. Air Products urges the Commission to be clear in its final decision on this GRC cycle that the Commission has not authorized SoCalGas to develop hydrogen production or hydrogen refueling projects, including those proposed under the "Advanced Renewable Energy" component associated with the Honor Rancho Compressor Modernization. SoCalGas has not shown it has Commission authorization to (1) produce hydrogen and/or conduct hydrogen blending outside of the scope of the Hydrogen Blending proceeding pending before the Commission (A.22-09-006); or (2) to develop, own, or operate hydrogen fueling station infrastructure.

Chapter 10 - Air Products vs. SoCalGas

Part C - Other

3. SCG-12 - Clean Energy Innovations

Issue #	Subject	Reference
1. SCG12.000	Proposal to Modify Advice Letter Requirement	10C3-a1
TOTAL	TOTAL	

CHAPTER 10C3-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Air Products Differences to SoCalGas Requests

Exhibit No.: SCG-12-R
Area: Clean Energy Innovations
Witness: Infanzon, Armando
Subject: Proposal to Modify Advice Letter Requirement

Issue Description:

SoCalGas Position: SoCalGas is respectfully requesting that the process be modified to a Tier 2 Advice Letter to streamline and improve the program approval process.

Exhibit SCG-12-R, p. AI-49 to AI-50

Air Products Position: Air Products opposes SCG's request to modify the existing Tier 3 Advice Letter requirement for approval of the Company's RD&D Program. Air Products believes that Tier 3 Advice Letter review processes are merited given the scope of the budgetary request involved in the RD&D Program and to prevent misuse of ratepayer funds for the utility's development of new business ventures more appropriate for shareholder/affiliate expense.

Chapter 10 - Air Products vs. SoCalGas

Part C - Other

4. SCG-19 - Real Estate & Facility Operations

Issue #	Subject	Reference
1. SCG19.000	Hydrogen Refueling Station Balancing Account (HRSBA)	10C4-a1
TOTAL	TOTAL	

CHAPTER 10C4-a1

Southern California Gas Company
2024 Test Year GRC A.22-05-015
Air Products Differences to SoCalGas Requests

Exhibit No.: SCG-19-R-2E
Area: Real Estate & Facility Operations
Witness: Guy, Brenton K.
Subject: Hydrogen Refueling Station Balancing Account (HRSBA)

Issue Description:

SoCalGas Position: SoCalGas proposes to create the HRSBA as a two-way, interest-bearing balancing account recorded on SoCalGas' financial statements. The purpose of the HRSBA is to record the O&M and revenue associated with the operation of utility-owned, public access hydrogen refueling stations as sponsored in the Real Estate and Facility Operations testimony of Brenton Guy (Exhibit SCG-19) and Clean Energy Innovations testimony of Armando Infanzon (Ex. SCG-12). SoCalGas proposes to amortize the balance in the HRSBA in customer gas transportation rates in connection with the annual regulatory account update advice letter filing.

Exhibit SCG-19-R-2E, p. BKG-35 to BKG-38 and SCG-38-R-E, p. RMY-20

Air Products Position: Air Products opposes the creation of a newly proposed Hydrogen Refueling Station Balancing Account (HRSBA) because it opposes the utility's development of hydrogen refueling stations at ratepayer expense. SoCalGas has not shown it has Commission authorization to expand its utility services to include hydrogen refueling services.

Chapter 11

Reports and References

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh No:SDG&E-01-R	SDG&E	Exh No:SDG&E-01-R	Policy Overview	Folkmann, Bruce
Exh No:SDG&E-02-E	SDG&E	Exh No:SDG&E-02-E	Sustainability Policy Errata	de Llanos, Estela
Exh No:SDG&E-03-2R-E	SDG&E	Exh No:SDG&E-03-2R-E	SDG&E Risk Policy Second Revised and RAMP to GRC Integration Errata	Pearson, R. Scott and Flores, Gregory S.
Exh No:SDG&E-04-R-E	SDG&E	Exh No:SDG&E-04-R-E	Gas Distribution Errata	Kinsella, L. Patrick
Exh No:SDG&E-05	SDG&E	Exh No:SDG&E-05	Gas System Staff & Technology	Rawls, Wallace
Exh No:SDG&E-06-E	SDG&E	Exh No:SDG&E-06-E	Gas Transmission Operations & Construction Errata	Chiapa, Rick and Hruby, Steve
Exh No:SDG&E-07-R	SDG&E	Exh No:SDG&E-07-R	Gas Engineering	Martinez, Maria T.
Exh No:SDG&E-08	SDG&E	Exh No:SDG&E-08	Pipeline Safety Enhancement Plan	Kohls, Norm
Exh No:SDG&E-09-R	SDG&E	Exh No:SDG&E-09-R	Gas Integrity Management Programs	Sera, Travis and Razavi, Avideh
Exh No:SDG&E-10	SDG&E	Exh No:SDG&E-10	Energy Procurement	Summers, Christopher
Exh No:SDG&E-11-R-E	SDG&E	Exh No:SDG&E-11-R-E	Electric Distribution Capital Errata	Reyes, Oliva
Exh No:SDG&E-12-R-E	SDG&E	Exh No:SDG&E-12-R-E	Electric Distribution O&M Errata	Swetek, Tyson
Exh No:SDG&E-13-2R-E	SDG&E	Exh No:SDG&E-13-2R-E	Wildfire Mitigation and Vegetation Management Errata	Woldmaria m, Jonathan T.
Exh No:SDG&E-14-E	SDG&E	Exh No:SDG&E-14-E	Electric Generation Errata	Baerman, Daniel S.
Exh No:SDG&E-15-R-E	SDG&E	Exh No:SDG&E-15-R-E	Clean Energy Innovations Errata	Valero, Fernando
Exh No:SDG&E-16	SDG&E	Exh No:SDG&E-16	Customer Information System Replacement Policy	Sacco, Therese C.
Exh No:SDG&E-17-R	SDG&E	Exh No:SDG&E-17-R	Customer Services – Field Operations	Thai, David H.
Exh No:SDG&E-18-E	SDG&E	Exh No:SDG&E-18-E	Customer Services – Office Operations Errata	Baule, Sandra F.
Exh No:SDG&E-19-E	SDG&E	Exh No:SDG&E-19-E	Customer Services – Information Errata	Baule, Sandra F.

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh No:SDG&E-20	SDG&E	Exh No:SDG&E-20	Supply Management, Logistics, & Supplier Diversity	Castillo, Daniel
Exh No:SDG&E-21	SDG&E	Exh No:SDG&E-21	Clean Transportation	Faretta, Christopher
Exh No:SDG&E-22-R-E	SDG&E	Exh No:SDG&E-22-R-E	Fleet Services Errata	Alvarez, Arthur
Exh No:SDG&E-23	SDG&E	Exh No:SDG&E-23	Real Estate, Land Services & Facility Operations	Tattersall, Dale
Exh No:SDG&E-24	SDG&E	Exh No:SDG&E-24	Environmental Services and San Onofre Nuclear Generating Station (SONGS)	Martin, Erica
Exh No:SDG&E-25	SDG&E	Exh No:SDG&E-25	Information Technology Policy and Information Technology	Gordon, Ben W. and Exon, William J.
Exh No:SDG&E-26-R	SDG&E	Exh No:SDG&E-26-R	Cybersecurity	Zevallos, Omar
Exh No:SDG&E-27-R-E	SDG&E	Exh No:SDG&E-27-R-E	Revised Corporate Center – General Administration Errata	Cooper, Derick R.
Exh No:SDG&E-28	SDG&E	Exh No:SDG&E-28	Corporate Center – Insurance	Gaughan, Dennis J.
Exh No:SDG&E-29-R-E	SDG&E	Exh No:SDG&E-29-R-E	Corporate Center – Compensation and Benefits Errata	Robinson, Debbie S.
Exh No:SDG&E-30	SDG&E	Exh No:SDG&E-30	Pension and Postretirement Benefits Other Than Pension	Andersen, Peter H.
Exh No:SDG&E-31-R-E	SDG&E	Exh No:SDG&E-31-R-E	Safety Management System-Safety, Risk, & Asset Management Errata	Deremer, Kenneth J.
Exh No:SDG&E-32-2E	SDG&E	Exh No:SDG&E-32-2E	People and Culture Department Second Errata	Taylor, Alexandra
Exh No:SDG&E-33-R-E	SDG&E	Exh No:SDG&E-33-R-E	Administrative and General Errata	Agarwal, Rajan
Exh No:SDG&E-34-R	SDG&E	Exh No:SDG&E-34-R	Shared Services Billing, Shared Assets Billing, Segmentation, & Capital Reassignments	Le, Angel N. and Malin, Paul D.
Exh No:SDG&E-35-R	SDG&E	Exh No:SDG&E-35-R	Rate Base	Dais, Steven P.
Exh No:SDG&E-36-R	SDG&E	Exh No:SDG&E-36-R	Depreciation	Watson, Dane A.
Exh No:SDG&E-37-R	SDG&E	Exh No:SDG&E-37-R	Tax	Reeves, Ragan

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh No:SDG&E-38-R-E	SDG&E	Exh No:SDG&E-38-R-E	Working Cash Errata	Guidi, Jack M.
Exh No:SDG&E-39	SDG&E	Exh No:SDG&E-39	Gas Customer Forecast	Martinez, Eduardo
Exh No:SDG&E-40	SDG&E	Exh No:SDG&E-40	Electric Customer Forecast	Schiermeyer, Kenneth E.
Exh No:SDG&E-41	SDG&E	Exh No:SDG&E-41	Cost Escalation	Martinez, Eduardo
Exh No:SDG&E-42-R	SDG&E	Exh No:SDG&E-42-R	Miscellaneous Revenues	Dela Paz, Maria
Exh No:SDG&E-43-R-E	SDG&E	Exh No:SDG&E-43-R-E	Regulatory Accounts Errata	Kupfersmid, Jason
Exh No:SDG&E-44-R	SDG&E	Exh No:SDG&E-44-R	Summary Of Earnings	Hom, Ryan
Exh No:SDG&E-45-R-E	SDG&E	Exh No:SDG&E-45-R-E	Post-Test Year Ratemaking Errata	Hancock, Melanie E.
Exh No:SDG&E-46	SDG&E	Exh No:SDG&E-46	Compliance	Godinez Frazer, Lauren
Exh No:SDG&E-47-R	SDG&E	Exh No:SDG&E-47-R	Present and Proposed Gas Transportation Revenues and Rates	Foster, Michael W.
Exh No:SDG&E-48-R	SDG&E	Exh No:SDG&E-48-R	Present and Proposed Electric Revenues And Rates	Stein, Jeff P.
Exh No:SDG&E-50-S	SDG&E	Exh No:SDG&E-50-S	Affordability Metrics	Baez, Rachele R.
Exh No:SDG&E-51-S	SDG&E	Exh No:SDG&E-51-S	Affordability Metrics	Foster, Michael W.
Exh No:SDG&E-52	SDG&E	Exh No:SDG&E-52	Updated Results of Operations Report	Hom, Ryan
Exh No:SDG&E-201	SDG&E	Exh No:SDG&E-201	Policy Overview Rebuttal	Folkmann, Bruce
Exh No:SDG&E-202	SDG&E	Exh No:SDG&E-202	Sustainability Policy Rebuttal	de Llanos, Estela
Exh No:SDG&E-203-E	SDG&E	Exh No:SDG&E-203-E	RAMP to GRC Integration and Post-Test Year Risk Spend Efficiency Calculations Rebuttal Errata	Pearson, R. Scott and Flores, Gregory S.
Exh No:SDG&E-204	SDG&E	Exh No:SDG&E-204	Gas Distribution Rebuttal	L. Patrick Kinsella
Exh No:SDG&E-206	SDG&E	Exh No:SDG&E-206	Gas Transmission Operations & Construction Rebuttal	Chiapa, Rick and Hruby, Steve

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh No:SDG&E-209-E	SDG&E	Exh No:SDG&E-209-E	Gas Integrity Management Programs Rebuttal Errata	Sera, Travis and Razavi, Avideh
Exh No:SDG&E-210	SDG&E	Exh No:SDG&E-210	Energy Procurement Rebuttal	Summers, Christopher
Exh No:SDG&E-211	SDG&E	Exh No:SDG&E-211	Electric Distribution Capital Rebuttal	Reyes, Oliva
Exh No:SDG&E-212	SDG&E	Exh No:SDG&E-212	Electric Distribution O&M Rebuttal	Swetek, Tyson
Exh No:SDG&E-213	SDG&E	Exh No:SDG&E-213	Wildfire Mitigation and Vegetation Management Rebuttal	Woldmaria m, Jonathan T.
Exh No:SDG&E-214	SDG&E	Exh No:SDG&E-214	Electric Generation Rebuttal	Baerman, Daniel S.
Exh No:SDG&E-215	SDG&E	Exh No:SDG&E-215	Clean Energy Innovations Rebuttal	Valero, Fernando
Exh No:SDG&E-215-S	SDG&E	Exh No:SDG&E-215-S	Supplemental Clean Energy Innovations Rebuttal	Valero, Fernando
Exh No:SDG&E-217	SDG&E	Exh No:SDG&E-217	Customer Services – Field Operations Rebuttal	Thai, David H.
Exh No:SDG&E-218	SDG&E	Exh No:SDG&E-218	Customer Services – Office Operations Rebuttal	Baule, Sandra F.
Exh No:SDG&E-219	SDG&E	Exh No:SDG&E-219	Customer Services - Information Rebuttal	Baule, Sandra F.
Exh No:SDG&E-220	SDG&E	Exh No:SDG&E-220	Supply Management, Logistics, & Supplier Diversity Rebuttal	Castillo, Daniel
Exh No:SDG&E-221	SDG&E	Exh No:SDG&E-221	Clean Transportation Rebuttal	Faretta, Christopher
Exh No:SDG&E-222-E	SDG&E	Exh No:SDG&E-222-E	Fleet Services Rebuttal Errata	Alvarez, Arthur
Exh No:SDG&E-223	SDG&E	Exh No:SDG&E-223	Real Estate, Land Services & Facility Operations Rebuttal	Tattersall, Dale
Exh No:SDG&E-224	SDG&E	Exh No:SDG&E-224	Environmental Services and San Onofre Generating Station (SONGS) Rebuttal	Martin, Erica
Exh No:SDG&E-225-E	SDG&E	Exh No:SDG&E-225-E	Information Technology Rebuttal Errata	Gordon, Ben and Exon, William J.
Exh No:SDG&E-226	SDG&E	Exh No:SDG&E-226	Cybersecurity Rebuttal	Zevallos, Omar
Exh No:SDG&E-227	SDG&E	Exh No:SDG&E-227	Corporate Center – General Administration Rebuttal	Cooper, Derick R.

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh No:SDG&E-228-E	SDG&E	Exh No:SDG&E-228-E	Corporate Center - Insurance Rebuttal Errata	Gaughan, Dennis J.
Exh No:SDG&E-228-E	SDG&E	Exh No:SDG&E-228-E	Corporate Center - Insurance Rebuttal Errata	Gaughan, Dennis J.
Exh No:SDG&E-229	SDG&E	Exh No:SDG&E-229	Corporate Center – Compensation and Benefits Rebuttal	Robinson, Debbie S.
Exh No:SDG&E-231	SDG&E	Exh No:SDG&E-231	Safety Management System: Safety, Risk, & Asset Management Rebuttal	Deremer, Kenneth J.
Exh No:SDG&E-232	SDG&E	Exh No:SDG&E-232	People and Culture Department Rebuttal	Taylor, Alexandra
Exh No:SDG&E-233	SDG&E	Exh No:SDG&E-233	Administrative and General Rebuttal	Agarwal, Rajan
Exh No:SDG&E-236-E	SDG&E	Exh No:SDG&E-236-E	Depreciation Rebuttal Errata	Watson, Dane A.
Exh No:SDG&E-238	SDG&E	Exh No:SDG&E-238	Working Cash Rebuttal	Guidi, Jack M.
Exh No:SDG&E-239-E	SDG&E	Exh No:SDG&E-239-E	Gas Customer Forecast Rebuttal Errata	Martinez, Eduardo
Exh No:SDG&E-240	SDG&E	Exh No:SDG&E-240	Electric Customer Forecast Rebuttal	Schiermeyer, Kenneth E.
Exh No:SDG&E-242	SDG&E	Exh No:SDG&E-242	Miscellaneous Revenues Rebuttal	Dela Paz, Maria
Exh No:SDG&E-243	SDG&E	Exh No:SDG&E-243	Regulatory Accounts Rebuttal	Kupfersmid, Jason
Exh No:SDG&E-245	SDG&E	Exh No:SDG&E-245	Post-Test Year Ratemaking Rebuttal	Hancock, Melanie E.
Exh No:SDG&E-248	SDG&E	Exh No:SDG&E-248	Present and Proposed Electric Revenues and Rates Rebuttal	Stein, Jeff P.
Exh No:SDG&E-250	SDG&E	Exh No:SDG&E-250	Electric and Gas Affordability Metrics Rebuttal	Baez, Rachelle R. and Foster, Michael W.
Exh No:SCG-01-2R	SCG	Exh No:SCG-01-2R	Second Revised Policy Overview	Brown, Maryam S.
Exh No:SCG-02-R	SCG	Exh No:SCG-02-R	Climate Policy and Revised Sustainability Policy	Niehaus, Despina and Arazi, Shirley

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh No:SCG-03-2R-E	SCG	Exh No:SCG-03-2R-E	Risk Management Policy and Second Revised RAMP to GRC Integration Errata	Pearson, R. Scott and Flores, Gregory S.
Exh No:SCG-04-R-E	SCG	Exh No:SCG-04-R-E	Gas Distribution Errata	Walker, Shaena and Quezada, Cody
Exh No:SCG-05	SCG	Exh No:SCG-05	Gas System Staff & Technology	Rawls, Wallace
Exh No:SCG-06-2R-E	SCG	Exh No:SCG-06-2R-E	Gas Transmission Operations and Construction Errata	Chiapa, Rick and Hruby, Steve and Garcia, Rene
Exh No:SCG-07-R	SCG	Exh No:SCG-07-R	Gas Engineering	Martinez, Maria T.
Exh No:SCG-08	SCG	Exh No:SCG-08	Pipeline Safety Enhancement Plan	Kostelnik, William G.
Exh No:SCG-09	SCG	Exh No:SCG-09	Gas Integrity Management Programs	Sera, Travis and Razavi, Avideh
Exh No:SCG-10-R	SCG	Exh No:SCG-10-R	Gas Storage Operations and Construction	Bittleston, Lawrence T. and Hruby, Steve A.
Exh No:SCG-11	SCG	Exh No:SCG-11	Gas Acquisition	Lazarus, Martin F.
Exh No:SCG-12-R	SCG	Exh No:SCG-12-R	Clean Energy Innovations	Infanzon, Armando
Exh No:SCG-13	SCG	Exh No:SCG-13	Customer Information System Replacement Program	Goldman, Evan D.
Exh No:SCG-14-R	SCG	Exh No:SCG-14-R	Customer Services – Field and Advanced Meter Operations	Rendler, Daniel J.
Exh No:SCG-15-R-2E	SCG	Exh No:SCG-15-R-2E	Customer Services – Office Operations Second Errata	Sides, Bernardita M.
Exh No:SCG-16-2E	SCG	Exh No:SCG-16-2E	Customer Services – Information Second Errata	Prusnek, Brian C.

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh No:SCG-17-E	SCG	Exh No:SCG-17-E	Supply Management, Logistics, & Supplier Diversity Errata	Chow, Joseph
Exh No:SCG-18-R-E	SCG	Exh No:SCG-18-R-E	Fleet Services Errata	Franco, Michael S.
Exh No:SCG-19-R-2E	SCG	Exh No:SCG-19-R-2E	Real Estate & Facility Operations Second Errata	Guy, Brenton K.
Exh No:SCG-20-R	SCG	Exh No:SCG-20-R	Environmental Services	Garcia, Albert J.
Exh No:SCG-21-R-E	SCG	Exh No:SCG-21-R-E	Information Technology Policy and Revised Information Technology Errata	Gordon, Ben W. and Exon, William J.
Exh No:SCG-22-R	SCG	Exh No:SCG-22-R	Cybersecurity	Zevallos, Omar
Exh No:SCG-23-R-E	SCG	Exh No:SCG-23-R-E	Revised Corporate Center – General Administration Errata	Cooper, Derick R.
Exh No:SCG-24	SCG	Exh No:SCG-24	Corporate Center – Insurance	Gaughan, Dennis J.
Exh No:SCG-25-R-E	SCG	Exh No:SCG-25-R-E	Corporate Center – Compensation and Benefits Errata	Robinson, Debbie S.
Exh No:SCG-26	SCG	Exh No:SCG-26	Pension and Postretirement Benefits Other Than Pension	Andersen, Peter H.
Exh No:SCG-27-2R-E	SCG	Exh No:SCG-27-2R-E	Second Revised Safety & Risk Management Systems Errata	Master, Neena N.
Exh No:SCG-28-R-E	SCG	Exh No:SCG-28-R-E	Revised People and Culture Department Errata	Nishimoto, Abigail
Exh No:SCG-29-R-E	SCG	Exh No:SCG-29-R-E	Revised Administrative and General Errata	Mijares, Sara P.
Exh No:SCG-30-R	SCG	Exh No:SCG-30-R	Shared Services Billing, Shared Assets Billing, Segmentation, & Capital Reassignments	Le, Angel N. and Malin, Paul D.
Exh No:SCG-31-2R	SCG	Exh No:SCG-31-2R	Second Revised Rate Base	Moersen, Patrick D.
Exh No:SCG-32-2R	SCG	Exh No:SCG-32-2R	Depreciation	Watson, Dane A.
Exh No:SCG-33-2R	SCG	Exh No:SCG-33-2R	Second Revised Tax	Reeves, Ragan R.
Exh No:SCG-34-2R-E	SCG	Exh No:SCG-34-2R-E	Second Revised Working Cash Errata	Hornbeck, Alexandra N.

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh No:SCG-35	SCG	Exh No:SCG-35	Customer Forecast	Martinez, Eduardo
Exh No:SCG-36	SCG	Exh No:SCG-36	Cost Escalation	Martinez, Eduardo
Exh No:SCG-37-R	SCG	Exh No:SCG-37-R	Miscellaneous Revenues	Roberts, Jackie L.
Exh No:SCG-38-R-E	SCG	Exh No:SCG-38-R-E	Regulatory Accounts Errata	Yu, Rae Marie
Exh No:SCG-39-2R	SCG	Exh No:SCG-39-2R	Second Revised Summary Of Earnings	Hom, Ryan
Exh No:SCG-40-2R-E	SCG	Exh No:SCG-40-2R-E	Second Revised Post-Test Year Ratemaking Errata	Nguyen, Khai
Exh No:SCG-41	SCG	Exh No:SCG-41	Compliance	Godinez Frazer, Lauren
Exh No:SCG-42-R	SCG	Exh No:SCG-42-R	Revised Present and Proposed Gas Transportation Revenues And Rates	Foster, Michael W.
Exh No:SCG-43-S	SCG	Exh No:SCG-43-S	Affordability Metrics	Foster, Michael W.
Exh No:SCG-44	SCG	Exh No:SCG-44	Updated Results of Operations Report	Hom, Ryan
Exh No:SCG-201	SCG	Exh No:SCG-201	Gas Policy Rebuttal	Brown, Maryam S.
Exh No:SCG-202-E	SCG	Exh No:SCG-202-E	Climate and Sustainability Policy Rebuttal Errata	Niehaus, Despina and Arazi, Shirley
Exh No:SCG-203-E	SCG	Exh No:SCG-203-E	RAMP to GRC Integration and Post-Test Year Risk Spend Efficiency Calculations Rebuttal Errata	Pearson, R. Scott and Flores, Gregory S.
Exh No:SCG-204	SCG	Exh No:SCG-204	Gas Distribution Rebuttal	Walker, Shaena and Quezada, Cody
Exh No:SCG-205-E	SCG	Exh No:SCG-205-E	Gas System Staff & Technology Rebuttal Errata	Rawls, Wallace

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh No:SCG-206	SCG	Exh No:SCG-206	Gas Transmission Operations and Construction Rebuttal	Chiapa, Rick and Hruby, Steve and Garcia, Rene
Exh No:SCG-207-E	SCG	Exh No:SCG-207-E	Gas Engineering Rebuttal Errata	Martinez, Maria T.
Exh No:SCG-208	SCG	Exh No:SCG-208	Pipeline Safety Enhancement Plan - PSEP Rebuttal	Kostelnik, William G.
Exh No:SCG-209-E	SCG	Exh No:SCG-209-E	Gas Integrity Management Programs Rebuttal Errata	Sera, Travis and Razavi, Avideh
Exh No:SCG-210	SCG	Exh No:SCG-210	Gas Storage Operations and Construction Rebuttal	Bittleston, Lawrence T. and Hruby, Steve A.
Exh No:SCG-212	SCG	Exh No:SCG-212	Clean Energy Innovations Rebuttal	Infanzon, Armando
Exh No:SCG-213	SCG	Exh No:SCG-213	Customer Information System Replacement Program Rebuttal	Goldman, Evan D.
Exh No:SCG-214	SCG	Exh No:SCG-214	Customer Services – Field and Advanced Meter Operations Rebuttal	Rendler, Daniel J.
Exh No:SCG-215-E	SCG	Exh No:SCG-215-E	Customer Services – Office Operations Rebuttal Errata	Sides, Bernardita M.
Exh No:SCG-216	SCG	Exh No:SCG-216	Customer Services - Information Rebuttal	Prusnek, Brian C.
Exh No:SCG-217	SCG	Exh No:SCG-217	Supply Management, Logistics, & Supplier Diversity Rebuttal	Chow, Joseph
Exh No:SCG-218	SCG	Exh No:SCG-218	Fleet Services Rebuttal	Franco, Michael S.
Exh No:SCG-219-E	SCG	Exh No:SCG-219-E	Real Estate & Facility Operations Rebuttal Errata	Guy, Brenton K.
Exh No:SCG-220	SCG	Exh No:SCG-220	Environmental Services Rebuttal	Garcia, Albert J.
Exh No:SCG-221	SCG	Exh No:SCG-221	Information Technology Rebuttal	Gordon, Ben and Exon, William J.

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh No:SCG-222	SCG	Exh No:SCG-222	Cybersecurity Rebuttal	Zevallos, Omar
Exh No:SCG-223	SCG	Exh No:SCG-223	Corporate Center – General Administration Rebuttal	Cooper, Derick R.
Exh No:SCG-224-E	SCG	Exh No:SCG-224-E	Corporate Center - Insurance Rebuttal Errata	Gaughan, Dennis J.
Exh No:SCG-224-E-C	SCG	Exh No:SCG-224-E-C	Corporate Center - Insurance Rebuttal Errata	Gaughan, Dennis J.
Exh No:SCG-225	SCG	Exh No:SCG-225	Corporate Center – Compensation and Benefits Rebuttal	Robinson, Debbie S.
Exh No:SCG-227	SCG	Exh No:SCG-227	Safety & Risk Management Systems Rebuttal	Master, Neena N.
Exh No:SCG-228	SCG	Exh No:SCG-228	People and Culture Department Rebuttal	Nishimoto, Abigail
Exh No:SCG-229-E	SCG	Exh No:SCG-229-E	Administrative and General Rebuttal Errata	Mijares, Sara P.
Exh No:SCG-232	SCG	Exh No:SCG-232	Depreciation Rebuttal	Watson, Dane A.
Exh No:SCG-234	SCG	Exh No:SCG-234	Working Cash Rebuttal	Hornbeck, Alexandra N.
Exh No:SCG-235	SCG	Exh No:SCG-235	Customer Forecast Rebuttal	Martinez, Eduardo
Exh No:SCG-237	SCG	Exh No:SCG-237	Miscellaneous Revenues Rebuttal	Roberts, Jackie L.
Exh No:SCG-238	SCG	Exh No:SCG-238	Regulatory Accounts Rebuttal	Yu, Rae Marie
Exh No:SCG-240-E	SCG	Exh No:SCG-240-E	Post-Test Year Ratemaking Rebuttal Errata	Nguyen, Khai
Exh No:SCG-243	SCG	Exh No:SCG-243	Electric and Gas Affordability Metrics Rebuttal	Baez, Rachelle R. and Foster, Michael W.
Exh No:SCG-245-E	SCG	Exh No:SCG-245-E	Political Activities Booked to Ratepayer Accounts Errata	Mijares, Sara P.
CA-01	Cal Advocates	CA-01	Executive Summary	Hunter, Stacey
CA-02-E	Cal Advocates	CA-02-E	Results of Operations (Part 1) Errata	Sierra, Maricela
CA-03	Cal Advocates	CA-03	Results of Operations (Part 2) Errata	Phan, Dao

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
CA-04	Cal Advocates	CA-04	Results of Operations	Quam, Chauncey
CA-05	Cal Advocates	CA-05	SCG Gas Acquisition SDG&E Energy Procurement and Electric Generation	Weaver, Monica
CA-06	Cal Advocates	CA-06	SDG&E Electric Distribution-Capital	Wilson, Greg
CA-07	Cal Advocates	CA-07	SDG&E Wildfire Mitigation and Vegetation Mgmt and Capital	Kaur, Simran and Hunter, Stacey
CA-08	Cal Advocates	CA-08	SDG&E Electric Distribution-Operations and Maintenance	Andresen, Ry
CA-09-E	Cal Advocates	CA-09-E	SDG&E Clean Energy Innovation	Younes, Amin
CA-10	Cal Advocates	CA-10	Customer Services	Campbell, Mariana
CA-11	Cal Advocates	CA-11	Supply Mgmt, Fleet Services, Real Estate & Facility Operations, Environmental Services, Information Technology, Cybersecurity and Clean Transportation	Waterworth, Mark
CA-12-E	Cal Advocates	CA-12-E	Corporate Center-General Administration and Insurance	Chumack, Leo
CA-13-E	Cal Advocates	CA-13-E	Compensation and Benefits	Emerson, Clair
CA-14-E	Cal Advocates	CA-14-E	Safety & Risk Management Systems, People and Culture Department, and Administrative and General Errata	Amin, R.
CA-15	Cal Advocates	CA-15	Shared Services & Shared Assets, Segmentation & Capital Reassignments, Summary of Earnings and Taxes	Oh, Jerry
CA-16	Cal Advocates	CA-16	Rate Base and Working Cash	Benitiz, Brandon
CA-17	Cal Advocates	CA-17	Depreciation	Ayanruoh, Bernard
CA-18-2E	Cal Advocates	CA-18-2E	Electric Customer Forecast Second Errata	Sierra, Maricela

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
CA-19	Cal Advocates	CA-19	Financial Examination, Miscellaneous Revenues, and Regulatory Accounts	Chia, Sophie and Lee, Joyce
CA-20	Cal Advocates	CA-20	Post-Test Year Ratemaking	Hunter, Stacey
CA-21	Cal Advocates	CA-21	Safety and Risk Assessment, Part 1	Li, Pui-Wa and Taul, Matthew
CA-22	Cal Advocates	CA-22	Safety and Risk Assessment, Part 2	Louie, Aaron
CA-23-P-E	Cal Advocates	CA-23-P-E	Political Activities Booked to Ratepayer Accounts Public Errata	Castello, Stephen
CA-24	Cal Advocates	CA-24	Second Revised Testimony on Gas Transmission Operations and Construction, SCG Line 235	Taul, Matthew
CA-24-WP	Cal Advocates	CA-24-WP	SCG Line 235	Taul, Matthew
TURN-01	TURN	TURN-01	Index of Testimony of D. Cheng on Behalf of TURN	Cheng, David
TURN-02-3R	TURN	TURN-02-3R	Prepared Testimony of J. Dowdell on Behalf of TURN Revised	Dowdell, Jennifer
TURN-03	TURN	TURN-03	Prepared Testimony of A. Tinnin on Behalf of TURN	Tinnin, Adria
TURN-04	TURN	TURN-04	Prepared Testimony of E. Borden and C. Lane on Behalf of TURN	Borden, Eric and Lane, Courtney
TURN-05-R-E1	TURN	TURN-05-R-E1	Prepared Testimony of R. Walker on Behalf of TURN Errata	Walker, Rod
TURN-06-R	TURN	TURN-06-R	Prepared Testimony of W. Monsen on Behalf of TURN	Monsen, William
TURN-07-R-2	TURN	TURN-07-R-2	Prepared Testimony of G. Jones on Behalf of TURN	Jones, Garrick
TURN-08-E	TURN	TURN-08-E	Prepared Testimony of E. Borden on Behalf of TURN	Borden, Eric
TURN-09-R	TURN	TURN-09-R	Prepared Testimony of D. Cheng on Behalf of TURN	Cheng, David
TURN-09-2R	TURN	TURN-09-2R	Prepared Testimony of D. Cheng on Behalf of TURN Revised	Cheng, David

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
TURN-10-R	TURN	TURN-10-R	Prepared Testimony of G. Jones on Behalf of TURN	Jones, Garrick
TURN-11-E	TURN	TURN-11-E	Prepared Testimony of R. Finkelstein and M. Ellis on Behalf of TURN Errata	Finkelstein, Robert and Ellis, Mark
TURN-12	TURN	TURN-12	Prepared Testimony of D. Garrett on Behalf of TURN	Garrett, David
TURN-13-R	TURN	TURN-13-R	Prepared Testimony of J. Dowdell on Behalf of TURN	Dowdell, Jennifer
TURN-14-R	TURN	TURN-14-R	Prepared Testimony of J. McGovern on Behalf of TURN	McGovern, Jaime
TURN-15	TURN	TURN-15	Prepared Testimony of R. Finkelstein on Behalf of TURN	Finkelstein, Robert
TURN-SCGC-01	TURN-SCGC	TURN-SCGC-01	Prepared Testimony of C. Yap on Behalf of TURN and SCGC	Yap, Cathy
TURN-SCGC-02	TURN-SCGC	TURN-SCGC-02	Prepared Testimony of C. Yap on Behalf of TURN and SCGC	Yap, Cathy
TURN-SCGC-03	TURN-SCGC	TURN-SCGC-03	Prepared Testimony of C. Yap on Behalf of TURN and SCGC	Yap, Cathy
TURN-SCGC-04	TURN-SCGC	TURN-SCGC-04	Prepared Testimony of C. Yap on Behalf of TURN and SCGC	Yap, Cathy
TURN-SCGC-04-E	TURN-SCGC	TURN-SCGC-04-E	Prepared Testimony of C. Yap on Behalf of TURN and SCGC	Yap, Cathy
TURN-SCGC-05	TURN-SCGC	TURN-SCGC-05	Prepared Testimony of C. Yap on Behalf of TURN and SCGC	Yap, Cathy
TURN-SCGC-06	TURN-SCGC	TURN-SCGC-06	Prepared Testimony of C. Yap on Behalf of TURN and SCGC	Yap, Cathy
TURN-SCGC-07	TURN-SCGC	TURN-SCGC-07	Prepared Testimony of C. Yap on Behalf of TURN and SCGC	Yap, Cathy
UCAN-01-E	UCAN	UCAN-01-E	Prepared Testimony of E. Woychik on Behalf of UCAN Errata	Woychik, Eric
UCAN-02	UCAN	UCAN-02	Prepared Testimony of J. Zeller on Behalf of UCAN	Zeller, Jason
CEJA-01	CEJA	CEJA-01	Prepared Testimony of M. Vespa, S. Gersen, S. Saadat, and R. Barker on Behalf of CEJA	Vespa, Matthew and Gersen, Sara and Saadat, Sasan and Barker, Rebecca

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
PCF-01	PCF	PCF-01	Prepared Testimony of B. Powers on Behalf of PCF	Powers, Bill
JCCA-01	Joint CCAs	JCCA-01	Prepared Testimony of A. Georgis on Behalf of JCCA	Georgis, Anthony
JCCA-02	Joint CCAs	JCCA-02	Prepared Testimony of M. Fulmer on Behalf of JCCA	Fulmer, Mark
EDF-01	EDF	EDF-01	Prepared Testimony of EDF	Colvin, Michael and McCann PhD, Richard and Seong, Joon Hun
EDF-02-E	EDF	EDF-02-E	Rebuttal Testimony of EDF Errata	Colvin, Michael and McCann PhD, Richard and Seong, Joon Hun
IS-01	Indicated Shippers	IS-01	Prepared Testimony of B. Andrews on Behalf of IS	Andrews, Brian
IS-02	Indicated Shippers	IS-02	Prepared Testimony of M. Gorman on Behalf of IS	Gorman, Michael P.
IS-03	Indicated Shippers	IS-03	Rebuttal Testimony of B. Andrews on Behalf of IS	Andrews, Brian
IS-04	Indicated Shippers	IS-04	Rebuttal Testimony of M. Gorman on Behalf of IS	Gorman, Michael P.
MGRA-01-2E	MGRA	MGRA-01-2E	Prepared Testimony of MGRA Errata 2	Mitchell, Joseph W.
CLS-01	CLS	CLS-01	Prepared Testimony of T. Gondai on Behalf of CLS	Gondai, Tadashi
CUE-01	CUE	CUE-01	Prepared Testimony of R. Earle on Behalf of CCUE	Earle, Robert
CUE-02	CUE	CUE-02	Rebuttal Testimony of R. Earle on Behalf of CCUE	Earle, Robert
FEA-01	FEA	FEA-01	Prepared Testimony of R. Smith on Behalf of FEA	Smith, Ralph C.
FEA-02	FEA	FEA-02	Rebuttal Testimony of R. Smith on Behalf of FEA	Smith, Ralph C.

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
SBUA-01	SBUA	SBUA-01	Prepared Testimony of R. McCann and S. Moss, on Behalf of SBUA	McCann, Richard and Moss, Steven J.
SBUA-02	SBUA	SBUA-02	Rebuttal Testimony of R. McCann and S. Moss on Behalf of SBUA	McCann, Richard and Moss, Steven J.

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
SDG&E	Exh No:SDG&E-01-R	Exh No:SDG&E-01-R	Policy Overview	Folkmann, Bruce
SDG&E	Exh No:SDG&E-02-E	Exh No:SDG&E-02-E	Sustainability Policy Errata	de Llanos, Estela
SDG&E	Exh No:SDG&E-03-2R-E	Exh No:SDG&E-03-2R-E	SDG&E Risk Policy Second Revised and RAMP to GRC Integration Errata	Pearson, R. Scott and Flores, Gregory S.
SDG&E	Exh No:SDG&E-04-R-E	Exh No:SDG&E-04-R-E	Gas Distribution Errata	Kinsella, L. Patrick
SDG&E	Exh No:SDG&E-05	Exh No:SDG&E-05	Gas System Staff & Technology	Rawls, Wallace
SDG&E	Exh No:SDG&E-06-E	Exh No:SDG&E-06-E	Gas Transmission Operations & Construction Errata	Chiapa, Rick and Hruby, Steve
SDG&E	Exh No:SDG&E-07-R	Exh No:SDG&E-07-R	Gas Engineering	Martinez, Maria T.
SDG&E	Exh No:SDG&E-08	Exh No:SDG&E-08	Pipeline Safety Enhancement Plan	Kohls, Norm
SDG&E	Exh No:SDG&E-09-R	Exh No:SDG&E-09-R	Gas Integrity Management Programs	Sera, Travis and Razavi, Avideh
SDG&E	Exh No:SDG&E-10	Exh No:SDG&E-10	Energy Procurement	Summers, Christopher
SDG&E	Exh No:SDG&E-11-R-E	Exh No:SDG&E-11-R-E	Electric Distribution Capital Errata	Reyes, Oliva
SDG&E	Exh No:SDG&E-12-R-E	Exh No:SDG&E-12-R-E	Electric Distribution O&M Errata	Swetek, Tyson
SDG&E	Exh No:SDG&E-13-2R-E	Exh No:SDG&E-13-2R-E	Wildfire Mitigation and Vegetation Management Errata	Woldmariam, Jonathan T.
SDG&E	Exh No:SDG&E-14-E	Exh No:SDG&E-14-E	Electric Generation Errata	Baerman, Daniel S.
SDG&E	Exh No:SDG&E-15-R-E	Exh No:SDG&E-15-R-E	Clean Energy Innovations Errata	Valero, Fernando
SDG&E	Exh No:SDG&E-16	Exh No:SDG&E-16	Customer Information System Replacement Policy	Sacco, Therese C.
SDG&E	Exh No:SDG&E-17-R	Exh No:SDG&E-17-R	Customer Services – Field Operations	Thai, David H.
SDG&E	Exh No:SDG&E-18-E	Exh No:SDG&E-18-E	Customer Services – Office Operations Errata	Baule, Sandra F.
SDG&E	Exh No:SDG&E-19-E	Exh No:SDG&E-19-E	Customer Services – Information Errata	Baule, Sandra F.

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
SDG&E	Exh No:SDG&E-20	Exh No:SDG&E-20	Supply Management, Logistics, & Supplier Diversity	Castillo, Daniel
SDG&E	Exh No:SDG&E-21	Exh No:SDG&E-21	Clean Transportation	Faretta, Christopher
SDG&E	Exh No:SDG&E-22-R-E	Exh No:SDG&E-22-R-E	Fleet Services Errata	Alvarez, Arthur
SDG&E	Exh No:SDG&E-23	Exh No:SDG&E-23	Real Estate, Land Services & Facility Operations	Tattersall, Dale
SDG&E	Exh No:SDG&E-24	Exh No:SDG&E-24	Environmental Services and San Onofre Nuclear Generating Station (SONGS)	Martin, Erica
SDG&E	Exh No:SDG&E-25	Exh No:SDG&E-25	Information Technology Policy and Information Technology	Gordon, Ben W. and Exon, William J.
SDG&E	Exh No:SDG&E-26-R	Exh No:SDG&E-26-R	Cybersecurity	Zevallos, Omar
SDG&E	Exh No:SDG&E-27-R-E	Exh No:SDG&E-27-R-E	Revised Corporate Center – General Administration Errata	Cooper, Derick R.
SDG&E	Exh No:SDG&E-28	Exh No:SDG&E-28	Corporate Center – Insurance	Gaughan, Dennis J.
SDG&E	Exh No:SDG&E-29-R-E	Exh No:SDG&E-29-R-E	Corporate Center – Compensation and Benefits Errata	Robinson, Debbie S.
SDG&E	Exh No:SDG&E-30	Exh No:SDG&E-30	Pension and Postretirement Benefits Other Than Pension	Andersen, Peter H.
SDG&E	Exh No:SDG&E-31-R-E	Exh No:SDG&E-31-R-E	Safety Management System-Safety, Risk, & Asset Management Errata	Deremer, Kenneth J.
SDG&E	Exh No:SDG&E-32-2E	Exh No:SDG&E-32-2E	People and Culture Department Second Errata	Taylor, Alexandra
SDG&E	Exh No:SDG&E-33-R-E	Exh No:SDG&E-33-R-E	Administrative and General Errata	Agarwal, Rajan
SDG&E	Exh No:SDG&E-34-R	Exh No:SDG&E-34-R	Shared Services Billing, Shared Assets Billing, Segmentation, & Capital Reassignments	Le, Angel N. and Malin, Paul D.
SDG&E	Exh No:SDG&E-35-R	Exh No:SDG&E-35-R	Rate Base	Dais, Steven P.
SDG&E	Exh No:SDG&E-36-R	Exh No:SDG&E-36-R	Depreciation	Watson, Dane A.
SDG&E	Exh No:SDG&E-37-R	Exh No:SDG&E-37-R	Tax	Reeves, Ragan

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
SDG&E	Exh No:SDG&E-38-R-E	Exh No:SDG&E-38-R-E	Working Cash Errata	Guidi, Jack M.
SDG&E	Exh No:SDG&E-39	Exh No:SDG&E-39	Gas Customer Forecast	Martinez, Eduardo
SDG&E	Exh No:SDG&E-40	Exh No:SDG&E-40	Electric Customer Forecast	Schiermeyer, Kenneth E.
SDG&E	Exh No:SDG&E-41	Exh No:SDG&E-41	Cost Escalation	Martinez, Eduardo
SDG&E	Exh No:SDG&E-42-R	Exh No:SDG&E-42-R	Miscellaneous Revenues	Dela Paz, Maria
SDG&E	Exh No:SDG&E-43-R-E	Exh No:SDG&E-43-R-E	Regulatory Accounts Errata	Kupfersmid, Jason
SDG&E	Exh No:SDG&E-44-R	Exh No:SDG&E-44-R	Summary Of Earnings	Hom, Ryan
SDG&E	Exh No:SDG&E-45-R-E	Exh No:SDG&E-45-R-E	Post-Test Year Ratemaking Errata	Hancock, Melanie E.
SDG&E	Exh No:SDG&E-46	Exh No:SDG&E-46	Compliance	Godinez Frazer, Lauren
SDG&E	Exh No:SDG&E-47-R	Exh No:SDG&E-47-R	Present and Proposed Gas Transportation Revenues and Rates	Foster, Michael W.
SDG&E	Exh No:SDG&E-48-R	Exh No:SDG&E-48-R	Present and Proposed Electric Revenues And Rates	Stein, Jeff P.
SDG&E	Exh No:SDG&E-50-S	Exh No:SDG&E-50-S	Affordability Metrics	Baez, Rachelle R.
SDG&E	Exh No:SDG&E-51-S	Exh No:SDG&E-51-S	Affordability Metrics	Foster, Michael W.
SDG&E	Exh No:SDG&E-52	Exh No:SDG&E-52	Updated Results of Operations Report	Hom, Ryan
SDG&E	Exh No:SDG&E-201	Exh No:SDG&E-201	Policy Overview Rebuttal	Folkmann, Bruce
SDG&E	Exh No:SDG&E-202	Exh No:SDG&E-202	Sustainability Policy Rebuttal	de Llanos, Estela
SDG&E	Exh No:SDG&E-203-E	Exh No:SDG&E-203-E	RAMP to GRC Integration and Post-Test Year Risk Spend Efficiency Calculations Rebuttal Errata	Pearson, R. Scott and Flores, Gregory S.
SDG&E	Exh No:SDG&E-204	Exh No:SDG&E-204	Gas Distribution Rebuttal	L. Patrick Kinsella
SDG&E	Exh No:SDG&E-206	Exh No:SDG&E-206	Gas Transmission Operations & Construction Rebuttal	Chiapa, Rick and Hruby, Steve

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
SDG&E	Exh No:SDG&E-209-E	Exh No:SDG&E-209-E	Gas Integrity Management Programs Rebuttal Errata	Sera, Travis and Razavi, Avideh
SDG&E	Exh No:SDG&E-210	Exh No:SDG&E-210	Energy Procurement Rebuttal	Summers, Christopher
SDG&E	Exh No:SDG&E-211	Exh No:SDG&E-211	Electric Distribution Capital Rebuttal	Reyes, Oliva
SDG&E	Exh No:SDG&E-212	Exh No:SDG&E-212	Electric Distribution O&M Rebuttal	Swetek, Tyson
SDG&E	Exh No:SDG&E-213	Exh No:SDG&E-213	Wildfire Mitigation and Vegetation Management Rebuttal	Woldmariam, Jonathan T.
SDG&E	Exh No:SDG&E-214	Exh No:SDG&E-214	Electric Generation Rebuttal	Baerman, Daniel S.
SDG&E	Exh No:SDG&E-215	Exh No:SDG&E-215	Clean Energy Innovations Rebuttal	Valero, Fernando
SDG&E	Exh No:SDG&E-215-S	Exh No:SDG&E-215-S	Supplemental Clean Energy Innovations Rebuttal	Valero, Fernando
SDG&E	Exh No:SDG&E-217	Exh No:SDG&E-217	Customer Services – Field Operations Rebuttal	Thai, David H.
SDG&E	Exh No:SDG&E-218	Exh No:SDG&E-218	Customer Services – Office Operations Rebuttal	Baule, Sandra F.
SDG&E	Exh No:SDG&E-219	Exh No:SDG&E-219	Customer Services - Information Rebuttal	Baule, Sandra F.
SDG&E	Exh No:SDG&E-220	Exh No:SDG&E-220	Supply Management, Logistics, & Supplier Diversity Rebuttal	Castillo, Daniel
SDG&E	Exh No:SDG&E-221	Exh No:SDG&E-221	Clean Transportation Rebuttal	Faretta, Christopher
SDG&E	Exh No:SDG&E-222-E	Exh No:SDG&E-222-E	Fleet Services Rebuttal Errata	Alvarez, Arthur
SDG&E	Exh No:SDG&E-223	Exh No:SDG&E-223	Real Estate, Land Services & Facility Operations Rebuttal	Tattersall, Dale
SDG&E	Exh No:SDG&E-224	Exh No:SDG&E-224	Environmental Services and San Onofre Generating Station (SONGS) Rebuttal	Martin, Erica
SDG&E	Exh No:SDG&E-225-E	Exh No:SDG&E-225-E	Information Technology Rebuttal Errata	Gordon, Ben and Exon, William J.
SDG&E	Exh No:SDG&E-226	Exh No:SDG&E-226	Cybersecurity Rebuttal	Zevallos, Omar

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
SDG&E	Exh No:SDG&E-227	Exh No:SDG&E-227	Corporate Center – General Administration Rebuttal	Cooper, Derick R.
SDG&E	Exh No:SDG&E-228-E	Exh No:SDG&E-228-E	Corporate Center - Insurance Rebuttal Errata	Gaughan, Dennis J.
SDG&E	Exh No:SDG&E-228-E	Exh No:SDG&E-228-E	Corporate Center - Insurance Rebuttal Errata	Gaughan, Dennis J.
SDG&E	Exh No:SDG&E-229	Exh No:SDG&E-229	Corporate Center – Compensation and Benefits Rebuttal	Robinson, Debbie S.
SDG&E	Exh No:SDG&E-231	Exh No:SDG&E-231	Safety Management System: Safety, Risk, & Asset Management Rebuttal	Deremer, Kenneth J.
SDG&E	Exh No:SDG&E-232	Exh No:SDG&E-232	People and Culture Department Rebuttal	Taylor, Alexandra
SDG&E	Exh No:SDG&E-233	Exh No:SDG&E-233	Administrative and General Rebuttal	Agarwal, Rajan
SDG&E	Exh No:SDG&E-236-E	Exh No:SDG&E-236-E	Depreciation Rebuttal Errata	Watson, Dane A.
SDG&E	Exh No:SDG&E-238	Exh No:SDG&E-238	Working Cash Rebuttal	Guidi, Jack M.
SDG&E	Exh No:SDG&E-239-E	Exh No:SDG&E-239-E	Gas Customer Forecast Rebuttal Errata	Martinez, Eduardo
SDG&E	Exh No:SDG&E-240	Exh No:SDG&E-240	Electric Customer Forecast Rebuttal	Schiermeyer, Kenneth E.
SDG&E	Exh No:SDG&E-242	Exh No:SDG&E-242	Miscellaneous Revenues Rebuttal	Dela Paz, Maria
SDG&E	Exh No:SDG&E-243	Exh No:SDG&E-243	Regulatory Accounts Rebuttal	Kupfersmid, Jason
SDG&E	Exh No:SDG&E-245	Exh No:SDG&E-245	Post-Test Year Ratemaking Rebuttal	Hancock, Melanie E.
SDG&E	Exh No:SDG&E-248	Exh No:SDG&E-248	Present and Proposed Electric Revenues and Rates Rebuttal	Stein, Jeff P.
SDG&E	Exh No:SDG&E-250	Exh No:SDG&E-250	Electric and Gas Affordability Metrics Rebuttal	Baez, Rachelle R. and Foster, Michael W.
SCG	Exh No:SCG-01-2R	Exh No:SCG-01-2R	Second Revised Policy Overview	Brown, Maryam S.
SCG	Exh No:SCG-02-R	Exh No:SCG-02-R	Climate Policy and Revised Sustainability Policy	Niehaus, Despina and Arazi, Shirley

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
SCG	Exh No:SCG-03-2R-E	Exh No:SCG-03-2R-E	Risk Management Policy and Second Revised RAMP to GRC Integration Errata	Pearson, R. Scott and Flores, Gregory S.
SCG	Exh No:SCG-04-R-E	Exh No:SCG-04-R-E	Gas Distribution Errata	Walker, Shaena and Quezada, Cody
SCG	Exh No:SCG-05	Exh No:SCG-05	Gas System Staff & Technology	Rawls, Wallace
SCG	Exh No:SCG-06-2R-E	Exh No:SCG-06-2R-E	Gas Transmission Operations and Construction Errata	Chiapa, Rick and Hruby, Steve and Garcia, Rene
SCG	Exh No:SCG-07-R	Exh No:SCG-07-R	Gas Engineering	Martinez, Maria T.
SCG	Exh No:SCG-08	Exh No:SCG-08	Pipeline Safety Enhancement Plan	Kostelnik, William G.
SCG	Exh No:SCG-09	Exh No:SCG-09	Gas Integrity Management Programs	Sera, Travis and Razavi, Avideh
SCG	Exh No:SCG-10-R	Exh No:SCG-10-R	Gas Storage Operations and Construction	Bittleston, Lawrence T. and Hruby, Steve A.
SCG	Exh No:SCG-11	Exh No:SCG-11	Gas Acquisition	Lazarus, Martin F.
SCG	Exh No:SCG-12-R	Exh No:SCG-12-R	Clean Energy Innovations	Infanzon, Armando
SCG	Exh No:SCG-13	Exh No:SCG-13	Customer Information System Replacement Program	Goldman, Evan D.
SCG	Exh No:SCG-14-R	Exh No:SCG-14-R	Customer Services – Field and Advanced Meter Operations	Rendler, Daniel J.
SCG	Exh No:SCG-15-R-2E	Exh No:SCG-15-R-2E	Customer Services – Office Operations Second Errata	Sides, Bernardita M.
SCG	Exh No:SCG-16-2E	Exh No:SCG-16-2E	Customer Services – Information Second Errata	Prusnek, Brian C.
SCG	Exh No:SCG-17-E	Exh No:SCG-17-E	Supply Management, Logistics, & Supplier Diversity Errata	Chow, Joseph
SCG	Exh No:SCG-18-R-E	Exh No:SCG-18-R-E	Fleet Services Errata	Franco, Michael S.
SCG	Exh No:SCG-19-R-2E	Exh No:SCG-19-R-2E	Real Estate & Facility Operations Second Errata	Guy, Brenton K.

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
SCG	Exh No:SCG-20-R	Exh No:SCG-20-R	Environmental Services	Garcia, Albert J.
SCG	Exh No:SCG-21-R-E	Exh No:SCG-21-R-E	Information Technology Policy and Revised Information Technology Errata	Gordon, Ben W. and Exon, William J.
SCG	Exh No:SCG-22-R	Exh No:SCG-22-R	Cybersecurity	Zevallos, Omar
SCG	Exh No:SCG-23-R-E	Exh No:SCG-23-R-E	Revised Corporate Center – General Administration Errata	Cooper, Derick R.
SCG	Exh No:SCG-24	Exh No:SCG-24	Corporate Center – Insurance	Gaughan, Dennis J.
SCG	Exh No:SCG-25-R-E	Exh No:SCG-25-R-E	Corporate Center – Compensation and Benefits Errata	Robinson, Debbie S.
SCG	Exh No:SCG-26	Exh No:SCG-26	Pension and Postretirement Benefits Other Than Pension	Andersen, Peter H.
SCG	Exh No:SCG-27-2R-E	Exh No:SCG-27-2R-E	Second Revised Safety & Risk Management Systems Errata	Master, Neena N.
SCG	Exh No:SCG-28-R-E	Exh No:SCG-28-R-E	Revised People and Culture Department Errata	Nishimoto, Abigail
SCG	Exh No:SCG-29-R-E	Exh No:SCG-29-R-E	Revised Administrative and General Errata	Mijares, Sara P.
SCG	Exh No:SCG-30-R	Exh No:SCG-30-R	Shared Services Billing, Shared Assets Billing, Segmentation, & Capital Reassignments	Le, Angel N. and Malin, Paul D.
SCG	Exh No:SCG-31-2R	Exh No:SCG-31-2R	Second Revised Rate Base	Moersen, Patrick D.
SCG	Exh No:SCG-32-2R	Exh No:SCG-32-2R	Depreciation	Watson, Dane A.
SCG	Exh No:SCG-33-2R	Exh No:SCG-33-2R	Second Revised Tax	Reeves, Ragan R.
SCG	Exh No:SCG-34-2R-E	Exh No:SCG-34-2R-E	Second Revised Working Cash Errata	Hornbeck, Alexandra N.
SCG	Exh No:SCG-35	Exh No:SCG-35	Customer Forecast	Martinez, Eduardo
SCG	Exh No:SCG-36	Exh No:SCG-36	Cost Escalation	Martinez, Eduardo
SCG	Exh No:SCG-37-R	Exh No:SCG-37-R	Miscellaneous Revenues	Roberts, Jackie L.

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
SCG	Exh No:SCG-38-R-E	Exh No:SCG-38-R-E	Regulatory Accounts Errata	Yu, Rae Marie
SCG	Exh No:SCG-39-2R	Exh No:SCG-39-2R	Second Revised Summary Of Earnings	Hom, Ryan
SCG	Exh No:SCG-40-2R-E	Exh No:SCG-40-2R-E	Second Revised Post-Test Year Ratemaking Errata	Nguyen, Khai
SCG	Exh No:SCG-41	Exh No:SCG-41	Compliance	Godinez Frazer, Lauren
SCG	Exh No:SCG-42-R	Exh No:SCG-42-R	Revised Present and Proposed Gas Transportation Revenues And Rates	Foster, Michael W.
SCG	Exh No:SCG-43-S	Exh No:SCG-43-S	Affordability Metrics	Foster, Michael W.
SCG	Exh No:SCG-44	Exh No:SCG-44	Updated Results of Operations Report	Hom, Ryan
SCG	Exh No:SCG-201	Exh No:SCG-201	Gas Policy Rebuttal	Brown, Maryam S.
SCG	Exh No:SCG-202-E	Exh No:SCG-202-E	Climate and Sustainability Policy Rebuttal Errata	Niehaus, Despina and Arazi, Shirley
SCG	Exh No:SCG-203-E	Exh No:SCG-203-E	RAMP to GRC Integration and Post-Test Year Risk Spend Efficiency Calculations Rebuttal Errata	Pearson, R. Scott and Flores, Gregory S.
SCG	Exh No:SCG-204	Exh No:SCG-204	Gas Distribution Rebuttal	Walker, Shaena and Quezada, Cody
SCG	Exh No:SCG-205-E	Exh No:SCG-205-E	Gas System Staff & Technology Rebuttal Errata	Rawls, Wallace
SCG	Exh No:SCG-206	Exh No:SCG-206	Gas Transmission Operations and Construction Rebuttal	Chiapa, Rick and Hruby, Steve and Garcia, Rene
SCG	Exh No:SCG-207-E	Exh No:SCG-207-E	Gas Engineering Rebuttal Errata	Martinez, Maria T.
SCG	Exh No:SCG-208	Exh No:SCG-208	Pipeline Safety Enhancement Plan - PSEP Rebuttal	Kostelnik, William G.

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
SCG	Exh No:SCG-209-E	Exh No:SCG-209-E	Gas Integrity Management Programs Rebuttal Errata	Sera, Travis and Razavi, Avidah
SCG	Exh No:SCG-210	Exh No:SCG-210	Gas Storage Operations and Construction Rebuttal	Bittleston, Lawrence T. and Hruby, Steve A.
SCG	Exh No:SCG-212	Exh No:SCG-212	Clean Energy Innovations Rebuttal	Infanzon, Armando
SCG	Exh No:SCG-213	Exh No:SCG-213	Customer Information System Replacement Program Rebuttal	Goldman, Evan D.
SCG	Exh No:SCG-214	Exh No:SCG-214	Customer Services – Field and Advanced Meter Operations Rebuttal	Rendler, Daniel J.
SCG	Exh No:SCG-215-E	Exh No:SCG-215-E	Customer Services – Office Operations Rebuttal Errata	Sides, Bernardita M.
SCG	Exh No:SCG-216	Exh No:SCG-216	Customer Services - Information Rebuttal	Prusnek, Brian C.
SCG	Exh No:SCG-217	Exh No:SCG-217	Supply Management, Logistics, & Supplier Diversity Rebuttal	Chow, Joseph
SCG	Exh No:SCG-218	Exh No:SCG-218	Fleet Services Rebuttal	Franco, Michael S.
SCG	Exh No:SCG-219-E	Exh No:SCG-219-E	Real Estate & Facility Operations Rebuttal Errata	Guy, Brenton K.
SCG	Exh No:SCG-220	Exh No:SCG-220	Environmental Services Rebuttal	Garcia, Albert J.
SCG	Exh No:SCG-221	Exh No:SCG-221	Information Technology Rebuttal	Gordon, Ben and Exon, William J.
SCG	Exh No:SCG-222	Exh No:SCG-222	Cybersecurity Rebuttal	Zevallos, Omar
SCG	Exh No:SCG-223	Exh No:SCG-223	Corporate Center – General Administration Rebuttal	Cooper, Derick R.
SCG	Exh No:SCG-224-E	Exh No:SCG-224-E	Corporate Center - Insurance Rebuttal Errata	Gaughan, Dennis J.
SCG	Exh No:SCG-224-E-C	Exh No:SCG-224-E-C	Corporate Center - Insurance Rebuttal Errata	Gaughan, Dennis J.

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
SCG	Exh No:SCG-225	Exh No:SCG-225	Corporate Center – Compensation and Benefits Rebuttal	Robinson, Debbie S.
SCG	Exh No:SCG-227	Exh No:SCG-227	Safety & Risk Management Systems Rebuttal	Master, Neena N.
SCG	Exh No:SCG-228	Exh No:SCG-228	People and Culture Department Rebuttal	Nishimoto, Abigail
SCG	Exh No:SCG-229-E	Exh No:SCG-229-E	Administrative and General Rebuttal Errata	Mijares, Sara P.
SCG	Exh No:SCG-232	Exh No:SCG-232	Depreciation Rebuttal	Watson, Dane A.
SCG	Exh No:SCG-234	Exh No:SCG-234	Working Cash Rebuttal	Hornbeck, Alexandra N.
SCG	Exh No:SCG-235	Exh No:SCG-235	Customer Forecast Rebuttal	Martinez, Eduardo
SCG	Exh No:SCG-237	Exh No:SCG-237	Miscellaneous Revenues Rebuttal	Roberts, Jackie L.
SCG	Exh No:SCG-238	Exh No:SCG-238	Regulatory Accounts Rebuttal	Yu, Rae Marie
SCG	Exh No:SCG-240-E	Exh No:SCG-240-E	Post-Test Year Ratemaking Rebuttal Errata	Nguyen, Khai
SCG	Exh No:SCG-243	Exh No:SCG-243	Electric and Gas Affordability Metrics Rebuttal	Baez, Rachelle R. and Foster, Michael W.
SCG	Exh No:SCG-245-E	Exh No:SCG-245-E	Political Activities Booked to Ratepayer Accounts Errata	Mijares, Sara P.
Cal Advocates	CA-01	CA-01	Executive Summary	Hunter, Stacey
Cal Advocates	CA-02-E	CA-02-E	Results of Operations (Part 1) Errata	Sierra, Maricela
Cal Advocates	CA-03	CA-03	Results of Operations (Part 2) Errata	Phan, Dao
Cal Advocates	CA-04	CA-04	Results of Operations	Quam, Chauncey
Cal Advocates	CA-05	CA-05	SCG Gas Acquisition SDG&E Energy Procurement and Electric Generation	Weaver, Monica
Cal Advocates	CA-06	CA-06	SDG&E Electric Distribution-Capital	Wilson, Greg
Cal Advocates	CA-07	CA-07	SDG&E Wildfire Mitigation and Vegetation Mgmt and Capital	Kaur, Simran and Hunter, Stacey

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Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
Cal Advocates	CA-08	CA-08	SDG&E Electric Distribution-Operations and Maintenance	Andresen, Ry
Cal Advocates	CA-09-E	CA-09-E	SDG&E Clean Energy Innovation	Younes, Amin
Cal Advocates	CA-10	CA-10	Customer Services	Campbell, Mariana
Cal Advocates	CA-11	CA-11	Supply Mgmt, Fleet Services, Real Estate & Facility Operations, Environmental Services, Information Technology, Cybersecurity and Clean Transportation	Waterworth, Mark
Cal Advocates	CA-12-E	CA-12-E	Corporate Center-General Administration and Insurance	Chumack, Leo
Cal Advocates	CA-13-E	CA-13-E	Compensation and Benefits	Emerson, Clair
Cal Advocates	CA-14-E	CA-14-E	Safety & Risk Management Systems, People and Culture Department, and Administrative and General Errata	Amin, R.
Cal Advocates	CA-15	CA-15	Shared Services & Shared Assets, Segmentation & Capital Reassignments, Summary of Earnings and Taxes	Oh, Jerry
Cal Advocates	CA-16	CA-16	Rate Base and Working Cash	Benitez, Brandon
Cal Advocates	CA-17	CA-17	Depreciation	Ayanruoh, Bernard
Cal Advocates	CA-18-2E	CA-18-2E	Electric Customer Forecast Second Errata	Sierra, Maricela
Cal Advocates	CA-19	CA-19	Financial Examination, Miscellaneous Revenues, and Regulatory Accounts	Chia, Sophie and Lee, Joyce
Cal Advocates	CA-20	CA-20	Post-Test Year Ratemaking	Hunter, Stacey

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
Cal Advocates	CA-21	CA-21	Safety and Risk Assessment, Part 1	Li, Pui-Wa and Taul, Matthew
Cal Advocates	CA-22	CA-22	Safety and Risk Assessment, Part 2	Louie, Aaron
Cal Advocates	CA-23-P-E	CA-23-P-E	Political Activities Booked to Ratepayer Accounts Public Errata	Castello, Stephen
Cal Advocates	CA-24	CA-24	Second Revised Testimony on Gas Transmission Operations and Construction, SCG Line 235	Taul, Matthew
Cal Advocates	CA-24-WP	CA-24-WP	SCG Line 235	Taul, Matthew
TURN	TURN-01	TURN-01	Index of Testimony of D. Cheng on Behalf of TURN	Cheng, David
TURN	TURN-02-3R	TURN-02-3R	Prepared Testimony of J. Dowdell on Behalf of TURN Revised	Dowdell, Jennifer
TURN	TURN-03	TURN-03	Prepared Testimony of A. Tinnin on Behalf of TURN	Tinnin, Adria
TURN	TURN-04	TURN-04	Prepared Testimony of E. Borden and C. Lane on Behalf of TURN	Borden, Eric and Lane, Courtney
TURN	TURN-05-R-E1	TURN-05-R-E1	Prepared Testimony of R. Walker on Behalf of TURN Errata	Walker, Rod
TURN	TURN-06-R	TURN-06-R	Prepared Testimony of W. Monsen on Behalf of TURN	Monsen, William
TURN	TURN-07-R-2	TURN-07-R-2	Prepared Testimony of G. Jones on Behalf of TURN	Jones, Garrick
TURN	TURN-08-E	TURN-08-E	Prepared Testimony of E. Borden on Behalf of TURN	Borden, Eric
TURN	TURN-09-R	TURN-09-R	Prepared Testimony of D. Cheng on Behalf of TURN	Cheng, David

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
TURN	TURN-09-2R	TURN-09-2R	Prepared Testimony of D. Cheng on Behalf of TURN Revised	Cheng, David
TURN	TURN-10-R	TURN-10-R	Prepared Testimony of G. Jones on Behalf of TURN	Jones, Garrick
TURN	TURN-11-E	TURN-11-E	Prepared Testimony of R. Finkelstein and M. Ellis on Behalf of TURN Errata	Finkelstein, Robert and Ellis, Mark
TURN	TURN-12	TURN-12	Prepared Testimony of D. Garrett on Behalf of TURN	Garrett, David
TURN	TURN-13-R	TURN-13-R	Prepared Testimony of J. Dowdell on Behalf of TURN	Dowdell, Jennifer
TURN	TURN-14-R	TURN-14-R	Prepared Testimony of J. McGovern on Behalf of TURN	McGovern, Jaime
TURN	TURN-15	TURN-15	Prepared Testimony of R. Finkelstein on Behalf of TURN	Finkelstein, Robert
TURN-SCGC	TURN-SCGC-01	TURN-SCGC-01	Prepared Testimony of C. Yap on Behalf of TURN and SCGC	Yap, Cathy
TURN-SCGC	TURN-SCGC-02	TURN-SCGC-02	Prepared Testimony of C. Yap on Behalf of TURN and SCGC	Yap, Cathy
TURN-SCGC	TURN-SCGC-03	TURN-SCGC-03	Prepared Testimony of C. Yap on Behalf of TURN and SCGC	Yap, Cathy
TURN-SCGC	TURN-SCGC-04	TURN-SCGC-04	Prepared Testimony of C. Yap on Behalf of TURN and SCGC	Yap, Cathy
TURN-SCGC	TURN-SCGC-04-E	TURN-SCGC-04-E	Prepared Testimony of C. Yap on Behalf of TURN and SCGC	Yap, Cathy
TURN-SCGC	TURN-SCGC-05	TURN-SCGC-05	Prepared Testimony of C. Yap on Behalf of TURN and SCGC	Yap, Cathy
TURN-SCGC	TURN-SCGC-06	TURN-SCGC-06	Prepared Testimony of C. Yap on Behalf of TURN and SCGC	Yap, Cathy

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
TURN-SCGC	TURN-SCGC-07	TURN-SCGC-07	Prepared Testimony of C. Yap on Behalf of TURN and SCGC	Yap, Cathy
UCAN	UCAN-01-E	UCAN-01-E	Prepared Testimony of E. Woychik on Behalf of UCAN Errata	Woychik, Eric
UCAN	UCAN-02	UCAN-02	Prepared Testimony of J. Zeller on Behalf of UCAN	Zeller, Jason
CEJA	CEJA-01	CEJA-01	Prepared Testimony of M. Vespa, S. Gersen, S. Saadat, and R. Barker on Behalf of CEJA	Vespa, Matthew and Gersen, Sara and Saadat, Sasan and Barker, Rebecca
PCF	PCF-01	PCF-01	Prepared Testimony of B. Powers on Behalf of PCF	Powers, Bill
Joint CCAs	JCCA-01	JCCA-01	Prepared Testimony of A. Georgis on Behalf of JCCA	Georgis, Anthony
Joint CCAs	JCCA-02	JCCA-02	Prepared Testimony of M. Fulmer on Behalf of JCCA	Fulmer, Mark
EDF	EDF-01	EDF-01	Prepared Testimony of EDF	Colvin, Michael and McCann PhD, Richard and Seong, Joon Hun
EDF	EDF-02-E	EDF-02-E	Rebuttal Testimony of EDF Errata	Colvin, Michael and McCann PhD, Richard and Seong, Joon Hun
Indicated Shippers	IS-01	IS-01	Prepared Testimony of B. Andrews on Behalf of IS	Andrews, Brian
Indicated Shippers	IS-02	IS-02	Prepared Testimony of M. Gorman on Behalf of IS	Gorman, Michael P.
Indicated Shippers	IS-03	IS-03	Rebuttal Testimony of B. Andrews on Behalf of IS	Andrews, Brian
Indicated Shippers	IS-04	IS-04	Rebuttal Testimony of M. Gorman on Behalf of IS	Gorman, Michael P.
MGRA	MGRA-01-2E	MGRA-01-2E	Prepared Testimony of MGRA Errata 2	Mitchell, Joseph W.

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
CLS	CLS-01	CLS-01	Prepared Testimony of T. Gondai on Behalf of CLS	Gondai, Tadashi
CUE	CUE-01	CUE-01	Prepared Testimony of R. Earle on Behalf of CCUE	Earle, Robert
CUE	CUE-02	CUE-02	Rebuttal Testimony of R. Earle on Behalf of CCUE	Earle, Robert
FEA	FEA-01	FEA-01	Prepared Testimony of R. Smith on Behalf of FEA	Smith, Ralph C.
FEA	FEA-02	FEA-02	Rebuttal Testimony of R. Smith on Behalf of FEA	Smith, Ralph C.
SBUA	SBUA-01	SBUA-01	Prepared Testimony of R. McCann and S. Moss, on Behalf of SBUA	McCann, Richard and Moss, Steven J.
SBUA	SBUA-02	SBUA-02	Rebuttal Testimony of R. McCann and S. Moss on Behalf of SBUA	McCann, Richard and Moss, Steven J.

Attachment B
San Diego Gas & Electric Company Joint
Comparison Exhibit

Company: San Diego Gas & Electric Company (U 902 M)
Proceeding: 2024 General Rate Case
Application: 22-05-016
Exhibit: JCE-SDG&E-01

SAN DIEGO GAS & ELECTRIC COMPANY
JOINT COMPARISON EXHIBIT
JULY 2023

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA



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Chapter 1

Differences Between SDG&E and Cal Advocates

Chapter 1 - Cal Advocates vs. SDG&E

Part A - O&M and Capital Expenditures

1. SDG&E-04 - GAS DISTRIBUTION

a. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SDG&E	Cal Advocates	Cal Advocates vs. SDG&E	
1. 00500.0.ALL	26,748	26,748	0	1A1-a1
TOTAL	26,748	26,748	0	

CHAPTER 1A1-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-04-CWP-R-E
Area: GAS DISTRIBUTION
Witness: Kinsella, L. Patrick

CAPITAL EXPENDITURES

Project: GD NEW CUSTOMERS
Budget Code: 00500.0.ALL

SDG&E Position: SDG&E requests \$19.658 million for 2022, \$13.042 million for 2023, and \$9.928 million for 2024 for New Business.

In light of D.22-09-026, SDG&E revised its New Business forecast by reducing its non-collectible capital new business forecast by \$1.720 million in 2023 and \$4.639 million in 2024 (total of \$6.358 million less for the 2022-2024 period) and increasing the collectible portion of new business by the same amount over the same period.

Exhibit SDG&E-04-R-E, p. LPK-69 and SDG&E-204 p. LPK-21

Cal Advocates Position: Cal Advocates does not oppose SDG&E's capital expenditures request for Gas Distribution.

Exhibit p. 2, 12-15

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
005000.001	7,181	6,883	3,860	17,924
005000.002	735	2,590	5,499	8,824
Total	7,916	9,473	9,359	26,748
Cal Advocates	2022	2023	2024	Total
005000.001	7,181	8,603	8,499	24,283
005000.002	735	870	860	2,465
Total	7,916	9,473	9,359	26,748
Difference	2022	2023	2024	Total
005000.001	0	1,720	4,639	6,359
005000.002	0	-1,720	-4,639	-6,359
Total	0	0	0	0

Chapter 1 - Cal Advocates vs. SDG&E

Part A - O&M and Capital Expenditures

2. SDG&E-10 - ENERGY PROCUREMENT

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	Cal Advocates	Cal Advocates vs. SDG&E	
1. 1EP001.000	2,479	1,879	(600)	1A2-a1
2. 1EP004.000	1,202	1,138	(64)	1A2-a2
TOTAL	3,681	3,017	(664)	

CHAPTER 1A2-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-10-WP-R
Area: ENERGY PROCUREMENT
Witness: Summers, Christopher

NONSHARED O&M

Subject: Origination & Portfolio Design
Workpaper: 1EP001.000

SDG&E Position: SDG&E forecasts \$2.479 million for Origination & Portfolio Design for Test-Year 2024.

Exhibit SDG&E-10, pp. CAS-6 -CAS-14

Cal Advocates Position: Cal Advocates recommends \$1.878 million for the Origination Portfolio Design section compared to SDG&E's forecast of \$2.479 million, a difference of \$0.601 million.

Exhibit CA-05, pp. 7-10

Note: There is a discrepancy for the recommended funding between Cal Advocates' Testimony (\$1.878 million) and RO model (\$1.879 million), a difference of \$0.001 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	2,187	1,587	-600
NonLabor	292	292	0
Nonstandard	0	0	0
TOTAL	2,479	1,879	-600

CHAPTER 1A2-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-10-WP-R
Area: ENERGY PROCUREMENT
Witness: Summers, Christopher

NONSHARED O&M

Subject: Resource Planning
Workpaper: 1EP004.000

SDG&E Position: SDG&E forecasts \$1.202 million for Resource Planning for Test-Year 2024.

Exhibit SDG&E-10, p. CAS-21-CAS-23.

Cal Advocates Position: Cal Advocates recommends \$1.139 million for the Resource Planning section compared to SDG&E's forecast for the Resource Planning section of \$1.203 million, a difference of \$0.064 million.

Exhibit CA-05, pp. 7, 10-11

Note: There is a discrepancy for the recommended funding between Cal Advocates' Testimony (\$1.139 million) and RO model (\$1.138 million), a difference of \$0.001 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	938	874	-64
NonLabor	264	264	0
Nonstandard	0	0	0
TOTAL	1,202	1,138	-64

Chapter 1 - Cal Advocates vs. SDG&E

Part A - O&M and Capital Expenditures

3. SDG&E-11 - ELECTRIC DISTRIBUTION CAPITAL

a. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SDG&E	Cal Advocates	Cal Advocates vs. SDG&E	
1. 00214.0.ALL	75,699	63,528	(12,171)	1A3-a1
2. 00215.0.ALL	2,243	1,746	(497)	1A3-a2
3. 00216.0.ALL	2,829	2,427	(402)	1A3-a3
4. 00217.0.ALL	19,628	17,045	(2,583)	1A3-a4
5. 00218.0.ALL	19,875	17,261	(2,614)	1A3-a5
6. 00219.0.ALL	11,964	9,822	(2,142)	1A3-a6
7. 00225.0.ALL	29,965	21,197	(8,768)	1A3-a7
8. 13244.0.ALL	24,785	19,271	(5,514)	1A3-a8
9. 17160.0.ALL	3,949	70	(3,879)	1A3-a9
10. 17243.0.ALL	887	887	0	1A3-a10
11. 17259.0.ALL	808	808	0	1A3-a11
12. 17264.0.ALL	31,042	21,304	(9,738)	1A3-a12
13. 19252.0.ALL	21,588	14,324	(7,264)	1A3-a13
14. 20242.0.ALL	1,169	1,169	0	1A3-a14
15. 20245.0.ALL	1,701	1,701	0	1A3-a15
16. 20257.0.ALL	79,784	65,285	(14,499)	1A3-a16
17. 20263.0.ALL	927	0	(927)	1A3-a17
18. 20267.0.ALL	1,389	1,333	(56)	1A3-a18
19. 20268.0.ALL	2,622	2,622	0	1A3-a19
20. 20270.0.ALL	1,527	0	(1,527)	1A3-a20
21. 20274.0.ALL	2,197	2,196	(1)	1A3-a21
22. 20275.0.ALL	3,129	1,258	(1,871)	1A3-a22

Chapter 1 - Cal Advocates vs. SDG&E

Part A - O&M and Capital Expenditures

3. SDG&E-11 - ELECTRIC DISTRIBUTION CAPITAL

23. 21252.0.ALL	4,945	2,864	(2,081)	1A3-a23
24. 21253.0.ALL	4,545	242	(4,303)	1A3-a24
25. 97248.0.ALL	6,831	5,886	(945)	1A3-a25
26. E0901.0.ALL	326,656	296,963	(29,693)	1A3-a26
27. E0904.0.ALL	14,298	10,486	(3,812)	1A3-a27
28. E0905.0.ALL	61,039	56,319	(4,720)	1A3-a28
29. E0906.0.ALL	115,672	113,891	(1,781)	1A3-a29
TOTAL	873,693	751,905	(121,788)	

CHAPTER 1A3-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: TRANSFORMERS
Budget Code: 00214.0.ALL

SDG&E Position: SDG&E requests \$28.827 million for 2022, \$30.255 million for 2023, and \$31.755 million for 2024 for Materials.

Budget Code	2022	2023	2024
002020.001	4.802	5.042	5.294
002140.001	24.025	25.213	26.461
Total	28.827	30.255	31.755

Exhibit SDG&E-11-R, p. OR-63 to OR-65

Cal Advocates Position: Cal Advocates recommends a capital forecast of \$78.666 million for the Materials category. Cal Advocates does not oppose SDG&E's capital forecast for Electric Meters & Regulators, but it disputes SDG&E's forecast for Transformers.

Exhibit CA-07, p. 3, 29-31

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
002140.001	24,025	25,213	26,461	75,699
Total	24,025	25,213	26,461	75,699
Cal Advocates	2022	2023	2024	Total
002140.001	20,002	21,231	22,295	63,528
Total	20,002	21,231	22,295	63,528
Difference	2022	2023	2024	Total
002140.001	-4,023	-3,982	-4,166	-12,171
Total	-4,023	-3,982	-4,166	-12,171

CHAPTER 1A3-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: OH RESIDENTIAL NB
Budget Code: 00215.0.ALL

SDG&E Position: SDG&E requests \$69.603 million for 2022, \$60.381 million for 2023, and \$58.435 million for 2024 for New Business.

Exhibit SDG&E-11-R, p. OR-66 to OR-82

Cal Advocates Position: Cal Advocates recommends a non-collectible capital forecast of \$126.198 million, which is \$23.389 million less than SDG&E's non-collectible forecast. Cal Advocates does not oppose SDG&E's capital forecasts for the following programs in the New Business category: Electric Distribution Easements, New Service Installations, and Transformer & Meter Installations.

Exhibit CA-07, p. 3, 31-37

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
002150.001	741	748	754	2,243
Total	741	748	754	2,243
Cal Advocates	2022	2023	2024	Total
002150.001	577	582	587	1,746
Total	577	582	587	1,746
Difference	2022	2023	2024	Total
002150.001	-164	-166	-167	-497
Total	-164	-166	-167	-497

CHAPTER 1A3-a3

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: OH NON-RESIDENTIAL NB
Budget Code: 00216.0.ALL

SDG&E Position: SDG&E requests \$69.603 million for 2022, \$60.381 million for 2023, and \$58.435 million for 2024 for New Business.

Exhibit SDG&E-11-R, p. OR-66 to OR-82

Cal Advocates Position: Cal Advocates recommends a non-collectible capital forecast of \$126.198 million, which is \$23.389 million less than SDG&E's non-collectible forecast. Cal Advocates does not oppose SDG&E's capital forecasts for the following programs in the New Business category: Electric Distribution Easements, New Service Installations, and Transformer & Meter Installations.

Exhibit CA-07, p. 3, 31-37

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
002160.001	935	943	951	2,829
Total	935	943	951	2,829
Cal Advocates	2022	2023	2024	Total
002160.001	802	809	816	2,427
Total	802	809	816	2,427
Difference	2022	2023	2024	Total
002160.001	-133	-134	-135	-402
Total	-133	-134	-135	-402

CHAPTER 1A3-a4

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: UG RESIDENTIAL NB
Budget Code: 00217.0.ALL

SDG&E Position: SDG&E requests \$69.603 million for 2022, \$60.381 million for 2023, and \$58.435 million for 2024 for New Business.

Exhibit SDG&E-11-R, p. OR-66 to OR-82

Cal Advocates Position: Cal Advocates recommends a non-collectible capital forecast of \$126.198 million, which is \$23.389 million less than SDG&E's non-collectible forecast. Cal Advocates does not oppose SDG&E's capital forecasts for the following programs in the New Business category: Electric Distribution Easements, New Service Installations, and Transformer & Meter Installations.

Exhibit CA-07, p. 3, 31-37

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
002170.001	6,487	6,542	6,599	19,628
Total	6,487	6,542	6,599	19,628
Cal Advocates	2022	2023	2024	Total
002170.001	5,632	5,681	5,732	17,045
Total	5,632	5,681	5,732	17,045
Difference	2022	2023	2024	Total
002170.001	-855	-861	-867	-2,583
Total	-855	-861	-867	-2,583

CHAPTER 1A3-a5

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: UG NON-RESIDENTIAL NB
Budget Code: 00218.0.ALL

SDG&E Position: SDG&E requests \$69.603 million for 2022, \$60.381 million for 2023, and \$58.435 million for 2024 for New Business.

Exhibit SDG&E-11-R, p. OR-66 to OR-82

Cal Advocates Position: Cal Advocates recommends a non-collectible capital forecast of \$126.198 million, which is \$23.389 million less than SDG&E's non-collectible forecast. Cal Advocates does not oppose SDG&E's capital forecasts for the following programs in the New Business category: Electric Distribution Easements, New Service Installations, and Transformer & Meter Installations.

Exhibit CA-07, p. 3, 31-37

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
002180.001	6,569	6,625	6,681	19,875
Total	6,569	6,625	6,681	19,875

Cal Advocates	2022	2023	2024	Total
002180.001	5,703	5,753	5,805	17,261
Total	5,703	5,753	5,805	17,261

Difference	2022	2023	2024	Total
002180.001	-866	-872	-876	-2,614
Total	-866	-872	-876	-2,614

CHAPTER 1A3-a6

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: NEW BUSINESS INFRASTRUCTURE
Budget Code: 00219.0.ALL

SDG&E Position: SDG&E requests \$69.603 million for 2022, \$60.381 million for 2023, and \$58.435 million for 2024 for New Business.

Exhibit SDG&E-11-R, p. OR-66 to OR-82

Cal Advocates Position: Cal Advocates recommends a non-collectible capital forecast of \$126.198 million, which is \$23.389 million less than SDG&E's non-collectible forecast. Cal Advocates does not oppose SDG&E's capital forecasts for the following programs in the New Business category: Electric Distribution Easements, New Service Installations, and Transformer & Meter Installations.

Exhibit CA-07, p. 3, 31-37

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
002190.001	3,954	3,988	4,022	11,964
Total	3,954	3,988	4,022	11,964
Cal Advocates	2022	2023	2024	Total
002190.001	3,245	3,274	3,303	9,822
Total	3,245	3,274	3,303	9,822
Difference	2022	2023	2024	Total
002190.001	-709	-714	-719	-2,142
Total	-709	-714	-719	-2,142

CHAPTER 1A3-a7

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: CUSTOMER REQUESTED UPGRADES AND SERVICES
Budget Code: 00225.0.ALL

SDG&E Position: SDG&E requests \$69.603 million for 2022, \$60.381 million for 2023, and \$58.435 million for 2024 for New Business.

Exhibit SDG&E-11-R, p. OR-66 to OR-82

Cal Advocates Position: Cal Advocates recommends a non-collectible capital forecast of \$126.198 million, which is \$23.389 million less than SDG&E's non-collectible forecast. Cal Advocates does not oppose SDG&E's capital forecasts for the following programs in the New Business category: Electric Distribution Easements, New Service Installations, and Transformer & Meter Installations.

Exhibit CA-07, p. 3, 31-37

Proposed Capital Expenditures (in thousands of 2021 dollars)

	2022	2023	2024	Total
SDG&E				
002250.001	9,906	9,988	10,071	29,965
Total	9,906	9,988	10,071	29,965
Cal Advocates				
002250.001	7,004	7,065	7,128	21,197
Total	7,004	7,065	7,128	21,197
Difference				
002250.001	-2,902	-2,923	-2,943	-8,768
Total	-2,902	-2,923	-2,943	-8,768

CHAPTER 1A3-a8

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: STREAMVIEW 69/12KV SUB REBUILD-PRE ENG
Budget Code: 13244.0.ALL

SDG&E Position: SDG&E requests \$77,681 million for 2022, \$130.398 million for 2023, and \$68.342 million for 2024 for Reliability Improvements.

Exhibit SDG&E-11-R, p. OR-92 to OR-148

Cal Advocates Position: Cal Advocates' corresponding forecasts are \$64.205 million for 2022, \$73.327 million for 2023, and \$108.113 million for 2024. Cal Advocates' forecasts are lower than SDG&E's by \$13.476 million for 2022 and \$57.071 million for 2023, but are \$39.771 million higher for 2024.

Exhibit CA-06, p. 4, 21-25

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
132440.001	5,913	17,965	123	24,001
132440.002	100	648	36	784
Total	6,013	18,613	159	24,785

Cal Advocates	2022	2023	2024	Total
132440.001	0	3,635	14,952	18,587
132440.002	0	648	36	684
Total	0	4,283	14,988	19,271

Difference	2022	2023	2024	Total
132440.001	-5,913	-14,330	14,829	-5,414
132440.002	-100	0	0	-100
Total	-6,013	-14,330	14,829	-5,514

CHAPTER 1A3-a9

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: SAN MARCOS SUB REBUILD 69KV & 12KV
Budget Code: 17160.0.ALL

SDG&E Position: SDG&E requests \$77,681 million for 2022, \$130.398 million for 2023, and \$68.342 million for 2024 for Reliability Improvements.

Exhibit SDG&E-11-R, p. OR-92 to OR-148

Cal Advocates Position: Cal Advocates' corresponding forecasts are \$64.205 million for 2022, \$73.327 million for 2023, and \$108.113 million for 2024. Cal Advocates' forecasts are lower than SDG&E's by \$13.476 million for 2022 and \$57.071 million for 2023, but are \$39.771 million higher for 2024.

Exhibit CA-06, p. 4, 21-25

Proposed Capital Expenditures (in thousands of 2021 dollars)

	2022	2023	2024	Total
SDG&E				
171600.001	93	3,755	101	3,949
Total	93	3,755	101	3,949
Cal Advocates				
171600.001	0	0	70	70
Total	0	0	70	70
Difference				
171600.001	-93	-3,755	-31	-3,879
Total	-93	-3,755	-31	-3,879

CHAPTER 1A3-a10

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: SUBSTATION MOD TO SUPPORT FLSR
Budget Code: 17243.0.ALL

SDG&E Position: SDG&E requests \$77,681 million for 2022, \$130.398 million for 2023, and \$68.342 million for 2024 for Reliability Improvements.

Exhibit SDG&E-11-R, p. OR-92 to OR-148

Cal Advocates Position: Cal Advocates' corresponding forecasts are \$64.205 million for 2022, \$73.327 million for 2023, and \$108.113 million for 2024. Cal Advocates' forecasts are lower than SDG&E's by \$13.476 million for 2022 and \$57.071 million for 2023, but are \$39.771 million higher for 2024.

Exhibit CA-06, p. 4, 21-25

Proposed Capital Expenditures (in thousands of 2021 dollars)

	2022	2023	2024	Total
SDG&E				
172430.001	887	0	0	887
Total	887	0	0	887
Cal Advocates				
172430.001	606	281	0	887
Total	606	281	0	887
Difference				
172430.001	-281	281	0	0
Total	-281	281	0	0

CHAPTER 1A3-a11

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: ENERGIZED TEST YARD
Budget Code: 17259.0.ALL

SDG&E Position: SDG&E requests \$22.310 million for 2022, \$32.343 million for 2023, and \$33.025 million for 2024 for Safety & Risk Management.

Exhibit SDG&E-11-R, p. OR-148 to OR-167

Cal Advocates Position: Cal Advocates' corresponding forecasts are \$21.502 million for 2022, \$33.151 million for 2023, and \$33.025 million for 2024. Cal Advocates' forecasts are lower than SDG&E's by \$0.808 million for 2022, are \$0.808 million higher for 2023, and are equal to SDG&E's forecasts for 2024.

Exhibit CA-06, p. 5, 25-27

Proposed Capital Expenditures (in thousands of 2021 dollars)

	2022	2023	2024	Total
SDG&E				
172590.001	808	0	0	808
Total	808	0	0	808
Cal Advocates				
172590.001	0	808	0	808
Total	0	808	0	808
Difference				
172590.001	-808	808	0	0
Total	-808	808	0	0

CHAPTER 1A3-a12

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: North Harbor
Budget Code: 17264.0.ALL

SDG&E Position: SDG&E requests \$77,681 million for 2022, \$130.398 million for 2023, and \$68.342 million for 2024 for Reliability Improvements.

Exhibit SDG&E-11-R, p. OR-92 to OR-148

Cal Advocates Position: Cal Advocates' corresponding forecasts are \$64.205 million for 2022, \$73.327 million for 2023, and \$108.113 million for 2024. Cal Advocates' forecasts are lower than SDG&E's by \$13.476 million for 2022 and \$57.071 million for 2023, but are \$39.771 million higher for 2024.

Exhibit CA-06, p. 4, 21-25

Proposed Capital Expenditures (in thousands of 2021 dollars)

	2022	2023	2024	Total
SDG&E				
17264A.001	0	23,281	7,761	31,042
Total	0	23,281	7,761	31,042
Cal Advocates				
17264A.001	0	0	21,304	21,304
Total	0	0	21,304	21,304
Difference				
17264A.001	0	-23,281	13,543	-9,738
Total	0	-23,281	13,543	-9,738

CHAPTER 1A3-a13

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: URBAN SUBSTATION REBUILD
Budget Code: 19252.0.ALL

SDG&E Position: SDG&E requests \$77,681 million for 2022, \$130.398 million for 2023, and \$68.342 million for 2024 for Reliability Improvements.

Exhibit SDG&E-11-R, p. OR-92 to OR-148

Cal Advocates Position: Cal Advocates' corresponding forecasts are \$64.205 million for 2022, \$73.327 million for 2023, and \$108.113 million for 2024. Cal Advocates' forecasts are lower than SDG&E's by \$13.476 million for 2022 and \$57.071 million for 2023, but are \$39.771 million higher for 2024.

Exhibit CA-06, p. 4, 21-25

Proposed Capital Expenditures (in thousands of 2021 dollars)

	2022	2023	2024	Total
SDG&E				
192520.001	5,570	16,018	0	21,588
Total	5,570	16,018	0	21,588
Cal Advocates				
192520.001	0	2,777	11,547	14,324
Total	0	2,777	11,547	14,324
Difference				
192520.001	-5,570	-13,241	11,547	-7,264
Total	-5,570	-13,241	11,547	-7,264

CHAPTER 1A3-a14

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: TORREY PINES 12KV BREAKER REPLACEMENT
Budget Code: 20242.0.ALL

SDG&E Position: SDG&E requests \$77,681 million for 2022, \$130.398 million for 2023, and \$68.342 million for 2024 for Reliability Improvements.

Exhibit SDG&E-11-R, p. OR-92 to OR-148

Cal Advocates Position: Cal Advocates' corresponding forecasts are \$64.205 million for 2022, \$73.327 million for 2023, and \$108.113 million for 2024. Cal Advocates' forecasts are lower than SDG&E's by \$13.476 million for 2022 and \$57.071 million for 2023, but are \$39.771 million higher for 2024.

Exhibit CA-06, p. 4, 21-25

Proposed Capital Expenditures (in thousands of 2021 dollars)

	2022	2023	2024	Total
SDG&E				
202420.001	1,169	0	0	1,169
Total	1,169	0	0	1,169
Cal Advocates				
202420.001	410	759	0	1,169
Total	410	759	0	1,169
Difference				
202420.001	-759	759	0	0
Total	-759	759	0	0

CHAPTER 1A3-a15

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: EL CAJON 12KV BREAKER REPLACEMENTS
Budget Code: 20245.0.ALL

SDG&E Position: SDG&E requests \$77,681 million for 2022, \$130.398 million for 2023, and \$68.342 million for 2024 for Realiability Improvements.

Exhibit SDG&E-11-R, p. OR-92 to OR-148

Cal Advocates Position: Cal Advocates' corresponding forecasts are \$64.205 million for 2022, \$73.327 million for 2023, and \$108.113 million for 2024. Cal Advocates' forecasts are lower than SDG&E's by \$13.476 million for 2022 and \$57.071 million for 2023, but are \$39.771 million higher for 2024.

Exhibit CA-06, p. 4, 21-25

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
202450.001	821	880	0	1,701
Total	821	880	0	1,701
Cal Advocates	2022	2023	2024	Total
202450.001	765	876	60	1,701
Total	765	876	60	1,701
Difference	2022	2023	2024	Total
202450.001	-56	-4	60	0
Total	-56	-4	60	0

CHAPTER 1A3-a16

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: Electric - Conversion from OH to UG Rule 20B
Budget Code: 20257.0.ALL

SDG&E Position: SDG&E requests \$44.112 million for 2022, \$70.730 million for 2023, and \$88.512 million for 2024 for Franchise.

Exhibit SDG&E-11-R, p. OR-47 to OR-54

Cal Advocates Position: Cal Advocates' corresponding forecasts are \$44.112 million for 2022, \$60.309 million for 2023, and \$84.072 million for 2024. Cal Advocates' forecasts are the same as SDG&E's for 2022, but are lower than SDG&E's by \$10.061 million for 2023, and by \$4.440 million for 2024.

Exhibit CA-06, p. 4, 9-12

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
202570.001	405	3,779	6,188	10,372
202570.002	2,711	25,293	41,408	69,412
Total	3,116	29,072	47,596	79,784

Cal Advocates	2022	2023	2024	Total
202570.001	405	3,339	6,092	9,836
202570.002	2,712	15,673	37,064	55,449
Total	3,117	19,012	43,156	65,285

Difference	2022	2023	2024	Total
202570.001	0	-440	-96	-536
202570.002	1	-9,620	-4,344	-13,963
Total	1	-10,060	-4,440	-14,499

CHAPTER 1A3-a17

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: Bernardo 12 kV Breakers and Transformer Replacements
Budget Code: 20263.0.ALL

SDG&E Position: SDG&E requests \$77.681 million for 2022, \$130.398 million for 2023, and \$68.342 million for 2024 for Reliability Improvements.

Exhibit SDG&E-11-R, p. OR-92 to OR-148

Cal Advocates Position: Cal Advocates' corresponding forecasts are \$64.205 million for 2022, \$73.327 million for 2023, and \$108.113 million for 2024. Cal Advocates' forecasts are lower than SDG&E's by \$13.476 million for 2022 and \$57.071 million for 2023, but are \$39.771 million higher for 2024.

Exhibit CA-06, p. 4, 21-25

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
20263A.001	0	0	927	927
Total	0	0	927	927

Cal Advocates	2022	2023	2024	Total
20263A.001	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
20263A.001	0	0	-927	-927
Total	0	0	-927	-927

CHAPTER 1A3-a18

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: Miramar 12kV Replacements
Budget Code: 20267.0.ALL

SDG&E Position: SDG&E requests \$77.681 million for 2022, \$130.398 million for 2023, and \$68.342 million for 2024 for Reliability Improvements.

Exhibit SDG&E-11-R, p. OR-92 to OR-148

Cal Advocates Position: Cal Advocates' corresponding forecasts are \$64.205 million for 2022, \$73.327 million for 2023, and \$108.113 million for 2024. Cal Advocates' forecasts are lower than SDG&E's by \$13.476 million for 2022 and \$57.071 million for 2023, but are \$39.771 million higher for 2024.

Exhibit CA-06, p. 4, 21-25

Proposed Capital Expenditures (in thousands of 2021 dollars)

	2022	2023	2024	Total
SDG&E				
20267A.001	72	1,218	99	1,389
Total	72	1,218	99	1,389
Cal Advocates				
20267A.001	18	361	954	1,333
Total	18	361	954	1,333
Difference				
20267A.001	-54	-857	855	-56
Total	-54	-857	855	-56

CHAPTER 1A3-a19

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: MISSION 12KV REPLACEMENTS
Budget Code: 20268.0.ALL

SDG&E Position: SDG&E requests \$77.681 million for 2022, \$130.398 million for 2023, and \$68.342 million for 2024 for Reliability Improvements.

Exhibit SDG&E-11-R, p. OR-92 to OR-148

Cal Advocates Position: Cal Advocates' corresponding forecasts are \$64.205 million for 2022, \$73.327 million for 2023, and \$108.113 million for 2024. Cal Advocates' forecasts are lower than SDG&E's by \$13.476 million for 2022 and \$57.071 million for 2023, but are \$39.771 million higher for 2024.

Exhibit CA-06, p. 4, 21-25

Proposed Capital Expenditures (in thousands of 2021 dollars)

	2022	2023	2024	Total
SDG&E				
202680.001	2,066	556	0	2,622
Total	2,066	556	0	2,622
Cal Advocates				
202680.001	2,134	488	0	2,622
Total	2,134	488	0	2,622
Difference				
202680.001	68	-68	0	0
Total	68	-68	0	0

CHAPTER 1A3-a20

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: Stuart 12kV Breakers and Transformer Replacements
Budget Code: 20270.0.ALL

SDG&E Position: SDG&E requests \$77.681 million for 2022, \$130.398 million for 2023, and \$68.342 million for 2024 for Reliability Improvements.

Exhibit SDG&E-11-R, p. OR-92 to OR-148

Cal Advocates Position: Cal Advocates' corresponding forecasts are \$64.205 million for 2022, \$73.327 million for 2023, and \$108.113 million for 2024. Cal Advocates' forecasts are lower than SDG&E's by \$13.476 million for 2022 and \$57.071 million for 2023, but are \$39.771 million higher for 2024.

Exhibit CA-06, p. 4, 21-25

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
20270A.001	0	657	870	1,527
Total	0	657	870	1,527
Cal Advocates	2022	2023	2024	Total
20270A.001	0	0	0	0
Total	0	0	0	0
Difference	2022	2023	2024	Total
20270A.001	0	-657	-870	-1,527
Total	0	-657	-870	-1,527

CHAPTER 1A3-a21

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: Coronado 69/12kV Transformer Replacement
Budget Code: 20274.0.ALL

SDG&E Position: SDG&E requests \$77.681 million for 2022, \$130.398 million for 2023, and \$68.342 million for 2024 for Reliability Improvements.

Exhibit SDG&E-11-R, p. OR-92 to OR-148

Cal Advocates Position: Cal Advocates' corresponding forecasts are \$64.205 million for 2022, \$73.327 million for 2023, and \$108.113 million for 2024. Cal Advocates' forecasts are lower than SDG&E's by \$13.476 million for 2022 and \$57.071 million for 2023, but are \$39.771 million higher for 2024.

Exhibit CA-06, p. 4, 21-25

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
202740.001	526	976	695	2,197
Total	526	976	695	2,197
Cal Advocates	2022	2023	2024	Total
202740.001	1,066	820	310	2,196
Total	1,066	820	310	2,196
Difference	2022	2023	2024	Total
202740.001	540	-156	-385	-1
Total	540	-156	-385	-1

CHAPTER 1A3-a22

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: La Jolla 69/12kV Transformer Replacement
Budget Code: 20275.0.ALL

SDG&E Position: SDG&E requests \$77.681 million for 2022, \$130.398 million for 2023, and \$68.342 million for 2024 for Reliability Improvements.

Exhibit SDG&E-11-R, p. OR-92 to OR-148

Cal Advocates Position: Cal Advocates' corresponding forecasts are \$64.205 million for 2022, \$73.327 million for 2023, and \$108.113 million for 2024. Cal Advocates' forecasts are lower than SDG&E's by \$13.476 million for 2022 and \$57.071 million for 2023, but are \$39.771 million higher for 2024.

Exhibit CA-06, p. 4, 21-25

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
202750.001	1,258	1,763	108	3,129
Total	1,258	1,763	108	3,129
Cal Advocates	2022	2023	2024	Total
202750.001	0	0	1,258	1,258
Total	0	0	1,258	1,258
Difference	2022	2023	2024	Total
202750.001	-1,258	-1,763	1,150	-1,871
Total	-1,258	-1,763	1,150	-1,871

CHAPTER 1A3-a23

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: CONVERSION FROM OH-UG RULE 20B NEW BUSIN
Budget Code: 21252.0.ALL

SDG&E Position: SDG&E requests \$69.603 million for 2022, \$60.381 million for 2023, and \$58.435 million for 2024 for New Business.

Exhibit SDG&E-11-R, p. OR-66 to OR-82

Cal Advocates Position: Cal Advocates recommends a non-collectible capital forecast of \$126.198 million, which is \$23.389 million less than SDG&E's non-collectible forecast. Cal Advocates does not oppose SDG&E's capital forecasts for the following programs in the New Business category: Electric Distribution Easements, New Service Installations, and Transformer & Meter Installations.

Exhibit CA-07, p. 3, 31-37

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
212520.001	1,634	1,648	1,663	4,945
Total	1,634	1,648	1,663	4,945
Cal Advocates	2022	2023	2024	Total
212520.001	946	955	963	2,864
Total	946	955	963	2,864
Difference	2022	2023	2024	Total
212520.001	-688	-693	-700	-2,081
Total	-688	-693	-700	-2,081

CHAPTER 1A3-a24

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: CONVERSION FROM OH-UG RULE 20C
Budget Code: 21253.0.ALL

SDG&E Position: SDG&E requests \$69.603 million for 2022, \$60.381 million for 2023, and \$58.435 million for 2024 for New Business.

Exhibit SDG&E-11-R, p. OR-66 to OR-82

Cal Advocates Position: Cal Advocates recommends a non-collectible capital forecast of \$126.198 million, which is \$23.389 million less than SDG&E's non-collectible forecast. Cal Advocates does not oppose SDG&E's capital forecasts for the following programs in the New Business category: Electric Distribution Easements, New Service Installations, and Transformer & Meter Installations.

Exhibit CA-07, p. 3, 31-37

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
212530.001	1,502	1,515	1,528	4,545
Total	1,502	1,515	1,528	4,545
Cal Advocates	2022	2023	2024	Total
212530.001	80	81	81	242
Total	80	81	81	242
Difference	2022	2023	2024	Total
212530.001	-1,422	-1,434	-1,447	-4,303
Total	-1,422	-1,434	-1,447	-4,303

CHAPTER 1A3-a25

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: DISTRIBUTION SYSTEM CAPACITY IMPROVEMENT
Budget Code: 97248.0.ALL

SDG&E Position: SDG&E requests \$23.793 million for 2022, \$21.442 million for 2023, and \$17.977 million for 2024 for Capacity/Expansion.

Exhibit SDG&E-11-R, p. OR-25 to OR-45

Cal Advocates Position: Cal Advocates recommends a non collectible capital forecast of \$58.586 million, which is \$0.945 million less than SDG&E's forecast. Cal Advocates does not oppose SDG&E's forecasts for most of the projects and programs in this category; however, it opposes SDG&E's capital forecast for Distribution System Capacity Improvement.

Exhibit CA-07, p. 3, 27-29

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
972480.001	2,277	2,277	2,277	6,831
Total	2,277	2,277	2,277	6,831
Cal Advocates	2022	2023	2024	Total
972480.001	1,962	1,962	1,962	5,886
Total	1,962	1,962	1,962	5,886
Difference	2022	2023	2024	Total
972480.001	-315	-315	-315	-945
Total	-315	-315	-315	-945

CHAPTER 1A3-a26

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: Local Engineering Pool - ED Pool
Budget Code: E0901.0.ALL

SDG&E Position: SDG&E requests \$169.428 million for 2022, \$196.603 million for 2023, and \$152.003 million for 2024 for Overhead Pools.

Budget Code	2022	2023	2024
E09010.001	120.867	123.172	82.617
E09010.002	0.105	0.132	0.132
E09040.001	5.147	5.074	4.077
E09050.001	19.030	20.738	21.271
E09060.001	24.279	47.487	43.903
Total	169.428	196.603	152.003

Exhibit SDG&E-11-R, p. OR-82 to OR-92

Cal Advocates Position: Cal Advocates' corresponding forecasts are \$160.762 million for 2022, \$161.108 million for 2023, and \$156.157 million for 2024. Cal Advocates' forecasts are lower than SDG&E's by \$8.666 million for 2022 and \$35.495 million for 2023, but are \$4.154 million higher for 2024.

Exhibit CA-06, p. 4, 15-19

Note: There are discrepancies for the recommended funding between Cal Advocates' Testimony (\$160.762 million, \$161.108 million, \$156.157 million) and RO model (\$160.759 million, \$161.111 million, \$156.158 million) for 2022-2024, respectively.

E09010.002 is uncontested.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
E09010.001	120,867	123,172	82,617	326,656
Total	120,867	123,172	82,617	326,656

Cal Advocates	2022	2023	2024	Total
E09010.001	114,381	96,101	86,481	296,963
Total	114,381	96,101	86,481	296,963

Difference	2022	2023	2024	Total
E09010.001	-6,486	-27,071	3,864	-29,693
Total	-6,486	-27,071	3,864	-29,693

CHAPTER 1A3-a27

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: Local Engineering Pool - Substation Pool
Budget Code: E0904.0.ALL

SDG&E Position: SDG&E requests \$169.428 million for 2022, \$196.603 million for 2023, and \$152.003 million for 2024 for Overhead Pools.

Budget Code	2022	2023	2024
E09010.001	120.867	123.172	82.617
E09010.002	0.105	0.132	0.132
E09040.001	5.147	5.074	4.077
E09050.001	19.030	20.738	21.271
E09060.001	24.279	47.487	43.903
Total	169.428	196.603	152.003

Exhibit SDG&E-11-R, p. OR-82 to OR-92

Cal Advocates Position: Cal Advocates' corresponding forecasts are \$160.762 million for 2022, \$161.108 million for 2023, and \$156.157 million for 2024. Cal Advocates' forecasts are lower than SDG&E's by \$8.666 million for 2022 and \$35.495 million for 2023, but are \$4.154 million higher for 2024.

Exhibit CA-06, p. 4, 15-19

Note: There are discrepancies for the recommended funding between Cal Advocates' Testimony (\$160.762 million, \$161.108 million, \$156.157 million) and RO model (\$160.759 million, \$161.111 million, \$156.158 million) for 2022-2024, respectively.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
E09040.001	5,147	5,074	4,077	14,298
Total	5,147	5,074	4,077	14,298
Cal Advocates	2022	2023	2024	Total
E09040.001	4,126	2,538	3,822	10,486
Total	4,126	2,538	3,822	10,486
Difference	2022	2023	2024	Total
E09040.001	-1,021	-2,536	-255	-3,812
Total	-1,021	-2,536	-255	-3,812

CHAPTER 1A3-a28

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: Department Overhead Pool
Budget Code: E0905.0.ALL

SDG&E Position: SDG&E requests \$169.428 million for 2022, \$196.603 million for 2023, and \$152.003 million for 2024 for Overhead Pools.

Budget Code	2022	2023	2024
E09010.001	120.867	123.172	82.617
E09010.002	0.105	0.132	0.132
E09040.001	5.147	5.074	4.077
E09050.001	19.030	20.738	21.271
E09060.001	24.279	47.487	43.903
Total	169.428	196.603	152.003

Exhibit SDG&E-11-R, p. OR-82 to OR-92

Cal Advocates Position: Cal Advocates' corresponding forecasts are \$160.762 million for 2022, \$161.108 million for 2023, and \$156.157 million for 2024. Cal Advocates' forecasts are lower than SDG&E's by \$8.666 million for 2022 and \$35.495 million for 2023, but are \$4.154 million higher for 2024.

Exhibit CA-06, p. 4, 15-19

Note: There are discrepancies for the recommended funding between Cal Advocates' Testimony (\$160.762 million, \$161.108 million, \$156.157 million) and RO model (\$160.759 million, \$161.111 million, \$156.158 million) for 2022-2024, respectively.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
E09050.001	19,030	20,738	21,271	61,039
Total	19,030	20,738	21,271	61,039
Cal Advocates	2022	2023	2024	Total
E09050.001	18,411	16,446	21,462	56,319
Total	18,411	16,446	21,462	56,319
Difference	2022	2023	2024	Total
E09050.001	-619	-4,292	191	-4,720
Total	-619	-4,292	191	-4,720

CHAPTER 1A3-a29

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: Contract Administration Pool
Budget Code: E0906.0.ALL

SDG&E Position: SDG&E requests \$169.428 million for 2022, \$196.603 million for 2023, and \$152.003 million for 2024 for Overhead Pools.

Budget Code	2022	2023	2024
E09010.001	120.867	123.172	82.617
E09010.002	0.105	0.132	0.132
E09040.001	5.147	5.074	4.077
E09050.001	19.030	20.738	21.271
E09060.001	24.279	47.487	43.903
Total	169.428	196.603	152.003

Exhibit SDG&E-11-R, p. OR-82 to OR-92

Cal Advocates Position: Cal Advocates' corresponding forecasts are \$160.762 million for 2022, \$161.108 million for 2023, and \$156.157 million for 2024. Cal Advocates' forecasts are lower than SDG&E's by \$8.666 million for 2022 and \$35.495 million for 2023, but are \$4.154 million higher for 2024.

Exhibit CA-06, p. 4, 15-19

Note: There are discrepancies for the recommended funding between Cal Advocates' Testimony (\$160.762 million, \$161.108 million, \$156.157 million) and RO model (\$160.759 million, \$161.111 million, \$156.158 million) for 2022-2024, respectively.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
E09060.001	24,279	47,487	43,906	115,672
Total	24,279	47,487	43,906	115,672

Cal Advocates	2022	2023	2024	Total
E09060.001	23,736	45,894	44,261	113,891
Total	23,736	45,894	44,261	113,891

Difference	2022	2023	2024	Total
E09060.001	-543	-1,593	355	-1,781
Total	-543	-1,593	355	-1,781

Chapter 1 - Cal Advocates vs. SDG&E

Part A - O&M and Capital Expenditures

4. SDG&E-12 - ELECTRIC DISTRIBUTION O&M

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	Cal Advocates	Cal Advocates vs. SDG&E	
1. 1ED003.000	41,026	31,715	(9,311)	1A4-a1
2. 1ED003.001	922	712	(210)	1A4-a2
3. 1ED008.000	39,666	36,004	(3,662)	1A4-a3
4. 1ED009.000	2,542	2,142	(400)	1A4-a4
5. 1ED009.001	941	697	(244)	1A4-a5
6. 1ED012.000	2,129	2,437	308	1A4-a6
7. 1ED015.000	7,274	4,815	(2,459)	1A4-a7
TOTAL	94,500	78,522	(15,978)	

CHAPTER 1A4-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-12-WP-R-E
Area: ELECTRIC DISTRIBUTION O&M
Witness: Swetek, Tyson

NONSHARED O&M

Subject: Electric System Operations
Workpaper: 1ED003.000

SDG&E Position: SDG&E forecasts \$41.948 million for Electric System Operations for Test-Year 2024.

Workpaper Group	2024
1ED003.000	41.026
1ED003.001	0.922
Total	41.948

Exhibit SDG&E-12-R-E, p. TS-1, TS-25 to TS-32

Cal Advocates Position: Cal Advocates' TY 2024 recommendation for SDG&E's Electric System Operations O&M expenses is \$32.427* million which is \$9.52 million less than SDG&E's TY 2024 forecast of \$41.947 million. Cal Advocates developed its recommendation by utilizing SDG&E's 2021 recorded adjusted expenses plus adjustments for proposed incremental activities.

Exhibit CA-08, p. 6-11

* This amount is comprised of workpaper 1ED003.000 and 1ED003.001.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	3,804	2,941	-863
NonLabor	37,222	28,774	-8,448
Nonstandard	0	0	0
TOTAL	41,026	31,715	-9,311

CHAPTER 1A4-a2

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-12-WP-R-E
Area: ELECTRIC DISTRIBUTION O&M
Witness: Swetek, Tyson

NONSHARED O&M

Subject: Electric System Operations (TNG - GISS)
Workpaper: 1ED003.001

SDG&E Position: SDG&E forecasts \$41.948 million for Electric System Operations for Test-Year 2024.

Workpaper Group	2024
1ED003.000	41.026
1ED003.001	0.922
Total	41.948

Exhibit SDG&E-12-R-E, p. TS-1, TS-25 to TS-32

Cal Advocates Position: Cal Advocates' TY 2024 recommendation for SDG&E's Electric System Operations O&M expenses is \$32.427* million which is \$9.52 million less than SDG&E's TY 2024 forecast of \$41.947 million. Cal Advocates developed its recommendation by utilizing SDG&E's 2021 recorded adjusted expenses plus adjustments for proposed incremental activities.

Exhibit CA-08, p. 6-11

* This amount is comprised of workpaper 1ED003.000 and 1ED003.001.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	915	707	-208
NonLabor	7	5	-2
Nonstandard	0	0	0
TOTAL	922	712	-210

CHAPTER 1A4-a3

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-12-WP-R-E
Area: ELECTRIC DISTRIBUTION O&M
Witness: Swetek, Tyson

NONSHARED O&M

Subject: Electric Regional Operations
Workpaper: 1ED008.000

SDG&E Position: SDG&E forecasts \$39.666 million for Electric Regional Operations for Test Year 2024.

SDG&E revised its request from \$40.768 million to \$39.666 million in Errata Testimony submitted in May 2023, a reduction of \$1.102 million.

Exhibit SDG&E-12-R-E, p. TS-1, TS-47 to TS-51

Cal Advocates Position: Cal Advocates' TY 2024 recommendation for SDG&E's Electric Regional Operations O&M expenses is \$36.004 million which is \$4.764* million less than SDG&E's TY 2024 forecast of \$40.768* million. Cal Advocates developed its recommendation by using a 5-year average of SDG&E's recorded labor costs.

Exhibit CA-08, p. 13-18

*Cal Advocates reduction is based on SDG&E's TY2024 forecast of \$40.768 million filed in Aug-2022, Exhibit SDGE-12-R. Subsequently, SDG&E revised its forecast to \$39.666 million in May-2023, a reduction of \$1.102 million. With this revision, Cal Advocates' recommendation is \$3.662 million less than SDG&E TY 2024 forecast of \$39.666 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	27,722	24,060	-3,662
NonLabor	11,944	11,944	0
Nonstandard	0	0	0
TOTAL	39,666	36,004	-3,662

CHAPTER 1A4-a4

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-12-WP-R-E
Area: ELECTRIC DISTRIBUTION O&M
Witness: Swetek, Tyson

NONSHARED O&M

Subject: Skills & Compliance Training
Workpaper: 1ED009.000

SDG&E Position: SDG&E forecasts \$3.483 million for Skills & Compliance Training for Test-Year 2024.

SDG&E revised its request from \$3.829 million to \$3.483 million in Errata Testimony submitted in May 2023, a reduction of \$0.346 million.

Workpaper Group	2024
1ED009.000	2.542
1ED009.001	0.941
Total	3.483

Exhibit SDG&E-12-R-E, p. TS-1, TS-51 to TS-56

Cal Advocates Position: Cal Advocates' TY 2024 recommendation for SDG&E's Skills and Compliance Training O&M expenses is \$2.839* million which is \$990,000** less than SDG&E's TY 2024 forecast of \$3.829** million. Cal Advocates developed its recommendation by utilizing SDG&E's 2021 non-labor recorded adjusted expenses for Skills and Compliance Training.

CA-08, p. 19-22

*This amount is comprised of workpaper 1ED009.000 and 1ED009.001.

**Cal Advocates reduction is based on SDG&E's TY2024 forecast of \$3.829 million filed in Aug-2022, Exhibit SDGE-12-R. Subsequently, SDG&E revised its forecast to \$3.483 million in May-2023, a reduction of \$346,000. With this revision, Cal Advocates' recommendation is \$644,000 less than SDG&E TY 2024 forecast of \$3.483 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	798	592	-206
NonLabor	1,744	1,550	-194
Nonstandard	0	0	0
TOTAL	2,542	2,142	-400

CHAPTER 1A4-a5

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-12-WP-R-E
Area: ELECTRIC DISTRIBUTION O&M
Witness: Swetek, Tyson

NONSHARED O&M

Subject: Skills & Compliance Training (TNG)
Workpaper: 1ED009.001

SDG&E Position: SDG&E forecasts \$3.483 million for Skills & Compliance Training for Test-Year 2024. SDG&E revised its request from \$3.829 million to \$3.483 million in Errata Testimony submitted in May 2023, a reduction of \$0.346 million.

Workpaper Group	2024
1ED009.000	2.542
1ED009.001	0.941
Total	3.483

Exhibit SDG&E-12-R-E, p. TS-1, TS-51 to TS-56

Cal Advocates Position: Cal Advocates' TY 2024 recommendation for SDG&E's Skills and Compliance Training O&M expenses is \$2.839* million which is \$990,000** less than SDG&E's TY 2024 forecast of \$3.829** million. Cal Advocates developed its recommendation by utilizing SDG&E's 2021 non-labor recorded adjusted expenses for Skills and Compliance Training.

CA-08, p. 19-22

*This amount is comprised of workpaper 1ED009.000 and 1ED009.001.

**Cal Advocates reduction is based on SDG&E's TY2024 forecast of \$3.829 million filed in Aug-2022, Exhibit SDGE-12-R. Subsequently, SDG&E revised its forecast to \$3.483 million in May-2023, a reduction of \$346,000. With this revision, Cal Advocates' recommendation is \$644,000 less than SDG&E TY 2024 forecast of \$3.483 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	266	197	-69
NonLabor	675	500	-175
Nonstandard	0	0	0
TOTAL	941	697	-244

CHAPTER 1A4-a6

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-12-WP-R-E
Area: ELECTRIC DISTRIBUTION O&M
Witness: Swetek, Tyson

NONSHARED O&M

Subject: Electric Engineering
Workpaper: 1ED012.000

SDG&E Position: SDG&E forecasts \$2.195 million for Electric Engineering for Test-Year 2024

SDG&E revised its Electric Engineering TY 2024 request from \$2.504 million to \$2.195 million in Errata Testimony submitted in May 2023. Subsequently, SDG&E served Update Testimony (Exh. SCG-401/SDG&E-401) on July 7, 2023 where its forecast is updated to \$2.191 million, a reduction of \$0.004 million.

Workpaper Group	2024
1ED012.000	2.128
1ED012.001	0.067
Total	2.195

Exhibit SDG&E-12-R-E, p. TS-1, TS-57 to TS-6

Cal Advocates Position: Cal Advocates did not contest SDG&E's Electric Engineering TY 2024 forecast of \$2.504* million.

Exhibit CA-08, p. 2

*This amount is comprised of workpaper 1ED012.000 and 1ED012.001.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	571	890	319
NonLabor	1,558	1,547	-11
Nonstandard	0	0	0
TOTAL	2,129	2,437	308

CHAPTER 1A4-a7

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-12-WP-R-E
Area: ELECTRIC DISTRIBUTION O&M
Witness: Swetek, Tyson

NONSHARED O&M

Subject: Compliance Management
Workpaper: 1ED015.000

SDG&E Position: SDG&E forecasts \$7.274 million for Compliance Management for Test-Year 2024.

Exhibit SDG&E-12-R-E, p. TS-1, TS-67 to TS-70

Cal Advocates Position: Cal Advocates' TY 2024 recommendation for SDG&E's Compliance Management O&M expenses is \$4.815 million which is \$2.459 million less than SDG&E's TY 2024 forecast of \$7.274 million. Cal Advocates developed its recommendation by removing costs associated with its pole attachment data points activity that are unsupported and do not have a clear scope of work.

CA-08, p. 23-29

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	875	875	0
NonLabor	6,399	3,940	-2,459
Nonstandard	0	0	0
TOTAL	7,274	4,815	-2,459

Chapter 1 - Cal Advocates vs. SDG&E

Part A - O&M and Capital Expenditures

5. SDG&E-13 - WILDFIRE MITIGATION AND VEGETATION MANAGEMENT

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	Cal Advocates	Cal Advocates vs. SDG&E	
1. 1WM003.000	25,398	27,673	2,275	1A5-a1
2. 1WM005.000	14,301	12,509	(1,792)	1A5-a2
3. 1WM005.001	55,622	48,653	(6,969)	1A5-a3
TOTAL	95,321	88,835	(6,486)	

CHAPTER 1A5-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-13-WP-2R-E
Area: WILDFIRE MITIGATION AND VEGETATION MANAGEMENT
Witness: Woldmariam, Jonathan T.

NONSHARED O&M

Subject: Grid Design & System Hardening
Workpaper: 1WM003.000

SDG&E Position: SDG&E forecasts \$25.399* million for Grid Design & System Hardening for TY 2024.

*Amounts differ due to rounding.

Exh. SDG&E-13-2R-E, p. JTW-1, JTW-48 to JTW-54

Cal Advocates Position: SDG&E requests \$30.446* million for TY O&M expenses associated with Grid Design and System Hardening, which is \$4.405 million more than BY levels. Cal Advocates recommends a TY O&M forecast of \$27.673 million, which is \$2.773 million less than SDG&E's forecast.

CA-07, p. 13

*Cal Advocates' amount for SDG&E does not reflect reduction of \$5.047 million from second Revised testimony filed on Oct-22. \$30.446 million vs \$25.399 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	687	749	62
NonLabor	24,711	26,924	2,213
Nonstandard	0	0	0
TOTAL	25,398	27,673	2,275

CHAPTER 1A5-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-13-WP-2R-E
Area: WILDFIRE MITIGATION AND VEGETATION MANAGEMENT
Witness: Woldmariam, Jonathan T.

NONSHARED O&M

Subject: Vegetation Mgmt & Insp
Workpaper: 1WM005.000

SDG&E Position: SDG&E forecasts \$14.301 million for Vegetation Management and Inspection for Test Year 2024.

SDG&E's forecast is updated from \$14.301 million to \$15.167 million in Update Testimony (Exh. SCG-401/SDG&E-401) served on July 7, 2023, an increase of \$0.866 million.

Exhibit SDG&E-13-2R-E, p. JTW-61 to JTW-68

Cal Advocates Position: Cal Advocates recommends a TY O&M forecast of \$11.615* million, which is \$2.686 million less than SDG&E's forecast. The Vegetation Management and Inspections category includes three sub-categories: the Fuels Management Program, Pole Brushing, and the 10,000 Trees Goal.

Exhibit CA-07, p. 12, 15-16

*There is a discrepancy between Cal Advocates' Testimony and RO Model. Cal Advocates' RO model forecast is \$12.509 million, a \$0.894 million difference.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	473	414	-59
NonLabor	7,152	12,095	4,943
Nonstandard	6,676	0	-6,676
TOTAL	14,301	12,509	-1,792

CHAPTER 1A5-a3

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-13-WP-2R-E
Area: WILDFIRE MITIGATION AND VEGETATION MANAGEMENT
Witness: Woldmariam, Jonathan T.

NONSHARED O&M

Subject: Vegetation Mgmt & Insp. - Tree Trimming Only
Workpaper: 1WM005.001

SDG&E Position: SDG&E forecasts \$55.622 million for Vegetation Management and Inspection-Tree Trimming Only for Test Year 2024.

SDG&E's forecast is updated from \$55.622 million to \$69.913 million in Update Testimony (Exh. SCG-401/SDG&E-401) served on July 7, 2023, an increase of \$14.291 million.

Exhibit SDG&E-13-2R-E, p. JTW-68 to JTW-73

Cal Advocates Position: Cal Advocates recommends a forecast of \$49.547* million, which is \$6.075 million less than SDG&E's forecast. The Vegetation Management and Inspections – Tree Trimming Only category is comprised of three sub-categories: Tree Trimming (in High Fire Threat Districts, or “HFTD”), Enhanced Vegetation Management, and Tree Trimming (Non-HFTD). Cal Advocates accepts SDG&E's forecasts for the Enhanced Vegetation Management program; however, it opposes SDG&E's forecasts for Tree Trimming (HFTD) and Tree Trimming (Non-HFTD).

Exhibit CA-07, p. 12, 17-18

*There is a discrepancy between Cal Advocates' Testimony and RO Model. Cal Advocates' RO model forecast is \$48.653 million, a \$0.894 million difference.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	1,716	1,501	-215
NonLabor	0	47,152	47,152
Nonstandard	53,906	0	-53,906
TOTAL	55,622	48,653	-6,969

Chapter 1 - Cal Advocates vs. SDG&E

Part A - O&M and Capital Expenditures

5. SDG&E-13 - WILDFIRE MITIGATION AND VEGETATION MANAGEMENT

b. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SDG&E	Cal Advocates	Cal Advocates vs. SDG&E	
1. 19246.0.ALL	603,142	664,750	61,608	1A5-b1
2. 20282.0.ALL	7,263	8,277	1,014	1A5-b2
3. 20284.0.ALL	27,269	26,488	(781)	1A5-b3
4. 20285.0.ALL	207,033	261,815	54,782	1A5-b4
TOTAL	844,707	961,330	116,623	

CHAPTER 1A5-b1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-13-CWP-2R-E
Area: WILDFIRE MITIGATION AND VEGETATION MANAGEMENT
Witness: Woldmariam, Jonathan T.

CAPITAL EXPENDITURES

Project: HFTD Undergrounding
Budget Code: 19246.0.ALL

SDG&E Position: SDG&E requests \$343.110 million for 2022, \$405.162 million for 2023, and \$471.147 million for 2024 for Grid Design and System Hardening.

Exhibit SDG&E-13-2R-E, p. JTW-106 to JTW-137

Note: SDG&E's 2022 and 2023 forecasts are displayed for illustrative purpose only, the actual capital expenditures for both years will be covered in the 2024 GRC Track 2 proceeding.

Cal Advocates Position: Cal Advocates recommends a Strategic Undergrounding capital forecast of \$350.776 million for 2024.

Exhibit CA-07, p15,

Note: Cal Advocates recommended funding of \$350.776 is based on the SDG&E's TY2024 forecast of \$411.501 million filed in Aug-2022, Exhibit SDGE-13-R. Subsequently, SDG&E revised its forecast to \$292.062 million in May-2023.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
192460.001	124,736	189,248	289,158	603,142
Total	124,736	189,248	289,158	603,142

Cal Advocates	2022	2023	2024	Total
192460.001	124,736	189,248	350,766	664,750
Total	124,736	189,248	350,766	664,750

Difference	2022	2023	2024	Total
192460.001	0	0	61,608	61,608
Total	0	0	61,608	61,608

CHAPTER 1A5-b2

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-13-CWP-2R-E
Area: WILDFIRE MITIGATION AND VEGETATION MANAGEMENT
Witness: Woldmariam, Jonathan T.

CAPITAL EXPENDITURES

Project: Lightning Arrestor Replacement Program
Budget Code: 20282.0.ALL

SDG&E Position: SDG&E requests \$343.110 million for 2022, \$405.162 million for 2023, and \$471.147 million for 2024 for Grid Design and System Hardening.

Exhibit SDG&E-13-2R-E, p. JTW-106 to JTW-137

Note: SDG&E's 2022 and 2023 forecasts are displayed for illustrative purpose only, the actual capital expenditures for both years will be covered in the 2024 GRC Track 2 proceeding.

Cal Advocates Position: Cal Advocates recommends a 2024 forecast \$3.200 million, which is \$0.357* million less than SDG&E's forecast. The Lightning Arrestor Replacement Program is comprised of two sub-programs: the Lightning Arrestor Removal/Replacement Program and the Avian Protection Program. Cal Advocates accepts SDG&E's 2024 forecast of \$1.371 million for the Avian Protection Program; however, it disputes SDG&E's 2024 forecast for the Lightning Arrestor Removal/Replacement Program.

* Cal Advocates recommended funding would be an increase to SDG&E's forecast instead of a reduction.
 Exhibit CA-07, p. 25

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
202820.001	2,845	2,232	2,186	7,263
Total	2,845	2,232	2,186	7,263
Cal Advocates	2022	2023	2024	Total
202820.001	2,845	2,232	3,200	8,277
Total	2,845	2,232	3,200	8,277
Difference	2022	2023	2024	Total
202820.001	0	0	1,014	1,014
Total	0	0	1,014	1,014

CHAPTER 1A5-b3

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-13-CWP-2R-E
Area: WILDFIRE MITIGATION AND VEGETATION MANAGEMENT
Witness: Woldmariam, Jonathan T.

CAPITAL EXPENDITURES

Project: OH SYSTEM TRADITIONAL HARDENING
Budget Code: 20284.0.ALL

SDG&E Position: SDG&E requests \$343.110 million for 2022, \$405.162 million for 2023, and \$471.147 million for 2024 for Grid Design and System Hardening.

Exhibit SDG&E-13-2R-E, p. JTW-106 to JTW-137

Note: SDG&E's 2022 and 2023 forecasts are displayed for illustrative purpose only, the actual capital expenditures for both years will be covered in the 2024 GRC Track 2 proceeding.

Cal Advocates Position: SDG&E requests \$5.479 million for 2024 capital costs associated with Overhead System Traditional Hardening. Cal Advocates recommends a 2024 capital forecast of \$4.698 million, which is \$0.781 million less than SDG&E's forecast. Cal Advocates used 2021 cost and mileage data to calculate a unit cost for traditional system hardening in Tier 3 areas of HFTDs. Cal Advocates multiplied this unit cost by the number of miles SDG&E plans to harden in 2024 (all of which are in Tier 3 areas) to develop its capital forecast of \$4.698 million.

Exhibit CA-07, p. 24-25

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
202840.001	16,311	5,479	5,479	27,269
Total	16,311	5,479	5,479	27,269
Cal Advocates	2022	2023	2024	Total
202840.001	16,311	5,479	4,698	26,488
Total	16,311	5,479	4,698	26,488
Difference	2022	2023	2024	Total
202840.001	0	0	-781	-781
Total	0	0	-781	-781

CHAPTER 1A5-b4

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-13-CWP-2R-E
Area: WILDFIRE MITIGATION AND VEGETATION MANAGEMENT
Witness: Woldmariam, Jonathan T.

CAPITAL EXPENDITURES

Project: OH SYSTEM COVERED CONDUCTOR
Budget Code: 20285.0.ALL

SDG&E Position: SDG&E requests \$343.110 million for 2022, \$405.162 million for 2023, and \$471.147 million for 2024 for Grid Design and System Hardening.

Exhibit SDG&E-13-2R-E, p. JTW-106 to JTW-137

Note: SDG&E's 2022 and 2023 forecasts are displayed for illustrative purpose only, the actual capital expenditures for both years will be covered in the 2024 GRC Track 2 proceeding.

Cal Advocates Position: SDG&E requests \$159.619 million for 2024 capital costs associated with Overhead System Covered Conductor. Cal Advocates recommends a capital forecast of \$114.000 million, which is \$45.619 million less than SDG&E's forecast.

Exhibit CA-07, 23

Note: Cal Advocates recommended funding of \$114.000 million is based on the SDG&E's TY2024 forecast of \$159.619 million filed in Aug-2022, Exhibit SDGE-13-R. Subsequently, SDG&E revised its forecast to \$59.218 million in May-2023.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
202850.001	78,593	69,222	59,218	207,033
Total	78,593	69,222	59,218	207,033

Cal Advocates	2022	2023	2024	Total
202850.001	78,593	69,222	114,000	261,815
Total	78,593	69,222	114,000	261,815

Difference	2022	2023	2024	Total
202850.001	0	0	54,782	54,782
Total	0	0	54,782	54,782

Chapter 1 - Cal Advocates vs. SDG&E

Part A - O&M and Capital Expenditures

6. SDG&E-14 - ELECTRIC GENERATION

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	Cal Advocates	Cal Advocates vs. SDG&E	
1. 1EG001.000	303	262	(41)	1A6-a1
2. 1EG003.000	20,746	19,796	(950)	1A6-a2
3. 1EG004.000	1,779	1,389	(390)	1A6-a3
4. 1EG006.000	15,112	14,612	(500)	1A6-a4
TOTAL	37,940	36,059	(1,881)	

CHAPTER 1A6-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-14-WP
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

NONSHARED O&M

Subject: Generation - Plant - Admin
Workpaper: 1EG001.000

SDG&E Position: SDG&E forecasts \$0.303 million for Generation - Plant - Admin for Test-Year 2024.

Exhibit SDG&E-14-E, p. DSB-9 and DSB-14

Cal Advocates Position: Cal Advocates recommends \$0.262 million compared to SDG&E's forecast of \$0.303 million for Generation Plant Administration. A difference of \$0.041 million is due to a different methodology used.

Exhibit p. CA-05, p. 3

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	294	253	-41
NonLabor	9	9	0
Nonstandard	0	0	0
TOTAL	303	262	-41

CHAPTER 1A6-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-14-WP
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

NONSHARED O&M

Subject: Generation Plant Palomar
Workpaper: 1EG003.000

SDG&E Position: SDG&E forecasts \$20.746 million for Generation Plant Palomar for Test-Year 2024.

Exhibit SDG&E-14-E, p. DSB-09 to DSB-11

Cal Advocates Position: For Palomar, Cal Advocates recommends \$19.796 million compared to SDG&E's forecast of \$20.745 million. A difference of \$0.949 million is due to removal of overtime associated with new hires, removal of costs associated with the requested information control system (ICS), and removal of costs associated with the Palomar Hydrogen System pilot.

Exhibit CA-05, p. 3

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	5,553	5,373	-180
NonLabor	15,193	14,423	-770
Nonstandard	0	0	0
TOTAL	20,746	19,796	-950

CHAPTER 1A6-a3

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-14-WP
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

NONSHARED O&M

Subject: Generation Distributed Energy Facilities
Workpaper: 1EG004.000

SDG&E Position: SDG&E forecasts \$1.779 million for Generation Distributed Energy Facilities for Test-Year 2024.

Please refer to rebuttal testimony of Fernando Valero 26 (Ex. SDG&E-215) for a detailed discussion of this issue.

Exhibit SDG&E-14-E, p. DSB-9 and SDGE-215, p. FV-97

Cal Advocates Position: For Distributed Energy Facilities (DEF), Cal Advocates recommends \$1.389 million compared to SDG&E's forecast of \$1.779 million. A difference of \$0.390 million is due to removal of overtime and a difference of methodology used for asset forecast.

Exhibit CA-05, p. 3

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	1,126	856	-270
NonLabor	653	533	-120
Nonstandard	0	0	0
TOTAL	1,779	1,389	-390

CHAPTER 1A6-a4

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-14-WP
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

NONSHARED O&M

Subject: Generation Plant Desert Star
Workpaper: 1EG006.000

SDG&E Position: SDG&E forecasts \$15.112 million for Generation Plant Desert Star for Test-Year 2024.

Exhibit SDG&E-14-E, p. DSB-9

Cal Advocates Position: For Desert Star, Cal Advocates recommends \$14.612 million compared to SDG&E's forecast of \$15.112 million. A difference of \$0.500 million is due to removal of costs associated with the requested ICS.

Exhibit CA-05, p. 3

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	2,908	2,908	0
NonLabor	12,204	11,704	-500
Nonstandard	0	0	0
TOTAL	15,112	14,612	-500

Chapter 1 - Cal Advocates vs. SDG&E

Part A - O&M and Capital Expenditures

6. SDG&E-14 - ELECTRIC GENERATION

b. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SDG&E	Cal Advocates	Cal Advocates vs. SDG&E	
1. 00008.0.ALL	41,354	36,568	(4,786)	1A6-b1
2. 00009.0.ALL	46,503	26,003	(20,500)	1A6-b2
3. 00010.0.ALL	20,592	14,592	(6,000)	1A6-b3
4. 00011.0.ALL	1,485	1,524	39	1A6-b4
5. 21039.0.ALL	16,278	0	(16,278)	1A6-b5
TOTAL	126,212	78,687	(47,525)	

CHAPTER 1A6-b1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-14-CWP-E
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

CAPITAL EXPENDITURES

Project: MIRAMAR PLANT OPERATIONAL ENHANCEMENTS
Budget Code: 00008.0.ALL

SDG&E Position: SDG&E requests \$2.201 million for 2022, \$11.3 million for 2023, and \$27.853 million for 2024 for Miramar Plant Operational Enhancements.

Exhibit SDG&E-14-E, p. DSB-15 to DSB-16 and SDG&E-215, pp. FV-95 to FV-97

Cal Advocates Position: Cal Advocates recommends \$1.047 million in 2022, \$9.995 million in 2023 and \$25.526 million in 2024 compared to SDG&E's forecast of \$2.201 million in 2022, \$11.300 million in 2023, and \$27.853 million in 2024 regarding Miramar Energy Facility. A difference of \$1.154 million in 2022, \$1.305 million in 2023, and \$2.327 million in 2024.

Exhibit CA-05, p. 4

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
000080.001	2,201	11,300	27,853	41,354
Total	2,201	11,300	27,853	41,354
Cal Advocates	2022	2023	2024	Total
000080.001	1,047	9,995	25,526	36,568
Total	1,047	9,995	25,526	36,568
Difference	2022	2023	2024	Total
000080.001	-1,154	-1,305	-2,327	-4,786
Total	-1,154	-1,305	-2,327	-4,786

CHAPTER 1A6-b2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-14-CWP-E
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

CAPITAL EXPENDITURES

Project: PALOMAR PLANT OPERATIONAL ENHANCEMENTS
Budget Code: 00009.0.ALL

SDG&E Position: SDG&E requests \$19.251 million for 2022, \$18.751 million for 2023, and \$8.501 million for 2024 for Palomar Plant Operational Enhancements.

Exhibit SDG&E-14-E, p. DSB-15 to DSB-16

Cal Advocates Position: For Palomar Energy Center, Cal Advocates recommends \$10.251 million in 2022, \$9.251 million in 2023, and \$6.501 million in 2024 compared to SDG&E's forecast of \$19.251 million in 2022, \$18.751 million in 2023, and \$8.501 million in 2024. This is a difference of \$9 million in 2022, \$9.500 million in 2023, and \$2 million in 2024.

Exhibit CA-05, p. 4

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
000090.001	19,251	18,751	8,501	46,503
Total	19,251	18,751	8,501	46,503

Cal Advocates	2022	2023	2024	Total
000090.001	10,251	9,251	6,501	26,003
Total	10,251	9,251	6,501	26,003

Difference	2022	2023	2024	Total
000090.001	-9,000	-9,500	-2,000	-20,500
Total	-9,000	-9,500	-2,000	-20,500

CHAPTER 1A6-b3

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-14-CWP-E
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

CAPITAL EXPENDITURES

Project: DESERT STAR ENERGY CTR OPER. ENHANCE.
Budget Code: 00010.0.ALL

SDG&E Position: SDG&E requests \$6.864 million for 2022, \$6.864 million for 2023, and \$6.864 million for 2024 for Desert Star Energy Ctr Oper.

Exhibit SDG&E-14-E, p. DSB-15 to DSB-16

Cal Advocates Position: For Desert Star Energy Center, Cal Advocates recommends \$4.864 million in 2022, 2023, and 2024 compared to SDG&E's forecast of \$6.864 million in 2022, 2023, and 2024. This is a difference of \$2 million in 2022, 2023, and 2024.

Exhibit CA-05, p. 4

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
000100.001	6,864	6,864	6,864	20,592
Total	6,864	6,864	6,864	20,592
Cal Advocates	2022	2023	2024	Total
000100.001	4,864	4,864	4,864	14,592
Total	4,864	4,864	4,864	14,592
Difference	2022	2023	2024	Total
000100.001	-2,000	-2,000	-2,000	-6,000
Total	-2,000	-2,000	-2,000	-6,000

CHAPTER 1A6-b4

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-14-CWP-E
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

CAPITAL EXPENDITURES

Project: CUYAMACA PEAK, SOUTH GRID, AND OMEC
Budget Code: 00011.0.ALL

SDG&E Position: SDG&E requests \$0.495 million for 2022, \$0.495 million for 2023, and \$0.495 million for 2024 for Cuyamaca Peak Energy Plant Oper Enhance*.

*SDG&E revised its request from \$0.508 million to \$0.495 million for 2022, 2023, and 2024 in Errata Testimony submitted in May 2023.

Exhibit SDG&E-14-E, p. DSB-15 to DSB-16

Cal Advocates Position: Cal Advocates does not oppose SDG&E's capital forecasts for Cuyamaca Peak Energy Facility for 2022, 2023, and 2024.

Exhibit CA-05, p. 4

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
000110.001	495	495	495	1,485
Total	495	495	495	1,485

Cal Advocates	2022	2023	2024	Total
000110.001	508	508	508	1,524
Total	508	508	508	1,524

Difference	2022	2023	2024	Total
000110.001	13	13	13	39
Total	13	13	13	39

CHAPTER 1A6-b5

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-14-CWP-E
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

CAPITAL EXPENDITURES

Project: PALOMAR GREEN HYDROGEN SYSTEMS
Budget Code: 21039.0.ALL

SDG&E Position: SDG&E requests \$8.423 million for 2022, \$7.855 million for 2023, and \$0 million for 2024 for Palomar Hydrogen Systems.

Exhibit SDG&E-14-E, p. DSB-15 to DSB-16

Cal Advocates Position: Cal Advocates recommends \$0 in 2022, 2023, and 2024 compared to SDG&E's forecast of \$8.423 million in 2022, \$7.855 million in 2023, and \$0 in 2024 regarding Palomar Hydrogen Systems. A difference of \$8.423 million in 2022, \$7.855 million in 2023, and \$0 in 2024.

Exhibit CA-05, p. 4

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
210390.001	8,423	7,855	0	16,278
Total	8,423	7,855	0	16,278

Cal Advocates	2022	2023	2024	Total
210390.001	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
210390.001	-8,423	-7,855	0	-16,278
Total	-8,423	-7,855	0	-16,278

Chapter 1 - Cal Advocates vs. SDG&E

Part A - O&M and Capital Expenditures

7. SDG&E-15 - CLEAN ENERGY INNOVATIONS

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	Cal Advocates	Cal Advocates vs. SDG&E	
1. 1DD001.000	1,010	863	(147)	1A7-a1
2. 1DD002.000	1,376	1,298	(78)	1A7-a2
3. 1DD003.000	5,000	1,463	(3,537)	1A7-a3
4. 1DD004.000	282	235	(47)	1A7-a4
5. 1DD005.000	2,316	2,097	(219)	1A7-a5
TOTAL	9,984	5,956	(4,028)	

CHAPTER 1A7-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-15-WP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

NONSHARED O&M

Subject: Hydrogen Strategy and Implementation
Workpaper: 1DD001.000

SDG&E Position: SDG&E forecasts \$1.010* million for Hydrogen Strategy and Implementation for Test-Year 2024.

Exhibit SDG&E-15-R-E, p. FV-5 to FV-8

*SDG&E submitted Errata Testimony (SDGE-15-R-E) but the total O&M amount for TY2024 and Change in Table FV-3 on p. FV-5 were added up in error. The correct amount should be \$1.011 million and \$0.394 million, respectively.

Cal Advocates Position: For Hydrogen Strategy and Implementation, Cal Advocates recommends \$0.863 million for TY2024.

Exhibit CA-09-E, p. 2

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	905	758	-147
NonLabor	105	105	0
Nonstandard	0	0	0
TOTAL	1,010	863	-147

CHAPTER 1A7-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-15-WP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

NONSHARED O&M

Subject: Advanced Clean Technology
Workpaper: 1DD002.000

SDG&E Position: SDG&E forecasts \$1.376 million for Advanced Clean Technology for Test-Year 2024.

Exhibit SDG&E-15-R-E, p. FV-8 to FV-11

Cal Advocates Position: For Advanced Clean Technology, Cal Advocates recommends \$1.298 million for TY2024.

Exhibit CA-09-E, p. 2

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	1,268	1,190	-78
NonLabor	108	108	0
Nonstandard	0	0	0
TOTAL	1,376	1,298	-78

CHAPTER 1A7-a3

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-15-WP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

NONSHARED O&M

Subject: Innovation Technology Development
Workpaper: 1DD003.000

SDG&E Position: SDG&E forecasts \$5 million for Innovation Technology Development for Test-Year 2024.

Exhibit SDG&E-15-R-E, p. FV-11 to FV-14

Cal Advocates Position: For Innovation Technology Development, Cal Advocates recommends \$1.463 million for TY2024.

Exhibit CA-09-E, p. 2,17-21

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	875	438	-437
NonLabor	4,125	1,025	-3,100
Nonstandard	0	0	0
TOTAL	5,000	1,463	-3,537

CHAPTER 1A7-a4

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-15-WP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

NONSHARED O&M

Subject: Sustainable Communities
Workpaper: 1DD004.000

SDG&E Position: SDG&E forecasts \$0.282 million for Sustainable Communities for Test-Year 2024.

Exhibit SDG&E-15-R-E, p. FV-14 to FV-15

Cal Advocates Position: For Sustainable Communities, Cal Advocates recommends \$0.235 million for TY2024.

Exhibit CA-09-E, p. 2, 21-26

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	282	235	-47
Nonstandard	0	0	0
TOTAL	282	235	-47

CHAPTER 1A7-a5

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-15-WP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

NONSHARED O&M

Subject: Distributed Energy Resource Engineering
Workpaper: 1DD005.000

SDG&E Position: SDG&E forecasts \$2.316 million for Distributed Energy Resource Engineering for Test-Year 2024.

Exhibit SDG&E-15-R-E, p. FV-15 to FV-16

Cal Advocates Position: For Distributed Energy Resource Engineering, Cal Advocates recommends \$2.097 million for TY2024.

Exhibit CA-09-E, p. 2

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	684	465	-219
NonLabor	1,632	1,632	0
Nonstandard	0	0	0
TOTAL	2,316	2,097	-219

Chapter 1 - Cal Advocates vs. SDG&E

Part A - O&M and Capital Expenditures

7. SDG&E-15 - CLEAN ENERGY INNOVATIONS

b. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SDG&E	Cal Advocates	Cal Advocates vs. SDG&E	
1. 17246.0.ALL	5,398	0	(5,398)	1A7-b1
2. 20278.0.ALL	13,797	0	(13,797)	1A7-b2
3. 20281.0.ALL	1,815	0	(1,815)	1A7-b3
4. 21261.0.ALL	6,228	0	(6,228)	1A7-b4
5. 21268.0.ALL	1,925	0	(1,925)	1A7-b5
6. 21269.0.ALL	33,314	0	(33,314)	1A7-b6
7. 21271.0.ALL	5,177	0	(5,177)	1A7-b7
8. 21272.0.ALL	5,252	0	(5,252)	1A7-b8
TOTAL	72,906	0	(72,906)	

CHAPTER 1A7-b1

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-15-CWP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

CAPITAL EXPENDITURES

Project: BORREGO MICROGRID 3.0
Budget Code: 17246.0.ALL

SDG&E Position: SDG&E requests \$6.721 million for 2022, \$0.102 million for 2023, and \$0 million for 2024 for Microgrid and Controls.

Budget Code	2022	2023	2024
17246A.001	2.792	-0.188	
17246A.002	2.504	0.290	
212660.001	1.425		
Total	6.721	0.102	

Exhibit SDG&E-15-R-E, p. FV-22 to FV-25

Cal Advocates Position: Cal Advocates recommends cost recovery for Borrego 3.0 microgrid should be denied.

Exhibit CA-09-E, p. 3, 36-38

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
17246A.001	2,792	-188	0	2,604
17246A.002	2,504	290	0	2,794
Total	5,296	102	0	5,398

Cal Advocates	2022	2023	2024	Total
17246A.001	0	0	0	0
17246A.002	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
17246A.001	-2,792	188	0	-2,604
17246A.002	-2,504	-290	0	-2,794
Total	-5,296	-102	0	-5,398

CHAPTER 1A7-b2

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-15-CWP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

CAPITAL EXPENDITURES

Project: ADVANCED ENERGY STORAGE
Budget Code: 20278.0.ALL

SDG&E Position: SDG&E requests \$13.258 million for 2022, \$16.448 million for 2023, and \$22.582 million for 2024 for Advanced Energy Storage Program which is comprised of Advanced Energy Storage Project (BC 20278A), Advanced Energy Storage 2.0 (BC 212690) and Non-Lithium-Non Energy Storage Technology (BC 212710).

For the Advanced Energy Storage Project, SDG&E requests \$12.483 million, \$1.314 million, and \$0 million for 2022, 2023, and 2024 respectively.

Budget Code	2022	2023	2024
20278A.001	12.363	1.314	
20278A.002	0.120		
212690.001		13.284	20.030
212710.001	0.775	1.850	
212710.002			2.552
Total	13.258	16.448	22.582

Exhibit SDG&E-15-R-E, p. FV-17 to FV-22

Cal Advocates Position: Cal Advocates recommends an adjustment of -\$12,483,000 in 2022 and -\$1,314,000 in 2023 for a total adjustment of -\$13,797,000.

Exhibit CA-09-E, p. 3, 27-29

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
20278A.001	12,363	1,314	0	13,677
20278A.002	120	0	0	120
Total	12,483	1,314	0	13,797

Cal Advocates	2022	2023	2024	Total
20278A.001	0	0	0	0
20278A.002	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
20278A.001	-12,363	-1,314	0	-13,677
20278A.002	-120	0	0	-120
Total	-12,483	-1,314	0	-13,797

CHAPTER 1A7-b3

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-15-CWP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

CAPITAL EXPENDITURES

Project: SUSTAINABLE COMMUNITIES SYSTEM REMOVALS
Budget Code: 20281.0.ALL

SDG&E Position: SDG&E requests \$0.969 million for 2022, \$0.407 million for 2023, and \$0.439 million for 2024 for Sustainable Communities.

Exhibit SDG&E-15-R-E, p. FV-25 to FV-26

Cal Advocates Position: Cal Advocates recommends cost recovery for the Sustainable Communities Program (SCP) removal should be denied.

Exhibit CA-09-E, p. 3, 39-47

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
20281A.002	969	407	439	1,815
Total	969	407	439	1,815

Cal Advocates	2022	2023	2024	Total
20281A.002	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
20281A.002	-969	-407	-439	-1,815
Total	-969	-407	-439	-1,815

CHAPTER 1A7-b4

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-15-CWP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

CAPITAL EXPENDITURES

Project: Fleet of Mobile Batteries
Budget Code: 21261.0.ALL

SDG&E Position: SDG&E requests \$2.076 million for 2022, \$2.076 million for 2023, and \$2.076 million for 2024 for Mobile Energy Storage.

Exhibit SDG&E-15-R-E, p. FV-26 to FV27

Cal Advocates Position: Cal Advocates recommends cost recovery for Mobile Battery Energy Storage Systems (MBESS) should be denied.

Exhibit CA-09-E, p. 3, 26-27

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
212610.001	2,076	2,076	2,076	6,228
Total	2,076	2,076	2,076	6,228

Cal Advocates	2022	2023	2024	Total
212610.001	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
212610.001	-2,076	-2,076	-2,076	-6,228
Total	-2,076	-2,076	-2,076	-6,228

CHAPTER 1A7-b5

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-15-CWP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

CAPITAL EXPENDITURES

Project: H2 Build Ready Infrastructure
Budget Code: 21268.0.ALL

SDG&E Position: SDG&E requests \$0 million for 2022, \$5.941 million for 2023, and \$1.236 million for 2024 for Hydrogen.

Budget Code	2022	2023	2024
212680.001		0.770	1.155
212720.001		5.171	0.081
Total		5.941	1.236

Exhibit SDG&E-15-R-E, p. FV-28 to FV-30

Cal Advocates Position: Cal Advocates recommends cost recovery for Hydrogen Build-Ready Infrastructure (HBRI) should be denied.

Exhibit CA-09-E, 3, 49-52

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
212680.001	0	770	1,155	1,925
Total	0	770	1,155	1,925

Cal Advocates	2022	2023	2024	Total
212680.001	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
212680.001	0	-770	-1,155	-1,925
Total	0	-770	-1,155	-1,925

CHAPTER 1A7-b6

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-15-CWP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

CAPITAL EXPENDITURES

Project: AES 2.0
Budget Code: 21269.0.ALL

SDG&E Position: SDG&E requests \$13.258 million for 2022, \$16.448 million for 2023, and \$22.582 million for 2024 for Advanced Energy Storage Program which is comprised of Advanced Energy Storage Project (BC 20278A), Advanced Energy Storage 2.0 (BC 212690), and Non-Lithium-Non Energy Storage Technology (BC 212710).

For Advanced Energy Storage 2.0, SDG&E requests \$0 million, \$13.284 million, and \$20.030 million for 2022, 2023, and 2024 respectively.

Budget Code	2022	2023	2024
20278A.001	12.363	1.314	
20278A.002	0.120		
212690.001		13.284	20.030
212710.001	0.775	1.850	
212710.002			2.552
Total	13.258	16.448	22.582

Exhibit SDG&E-15-R-E, p. FV-17 to FV-22

Cal Advocates Position: Cal Advocates recommends an adjustment of -\$13,284,000 in 2023 and -\$20,030,000 in 2024 for a total adjustment of -\$33,314,000.

Exhibit CA-09-E, p. 3, 29-32

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
212690.001	0	13,284	20,030	33,314
Total	0	13,284	20,030	33,314
Cal Advocates	2022	2023	2024	Total
212690.001	0	0	0	0
Total	0	0	0	0
Difference	2022	2023	2024	Total
212690.001	0	-13,284	-20,030	-33,314
Total	0	-13,284	-20,030	-33,314

CHAPTER 1A7-b7

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-15-CWP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

CAPITAL EXPENDITURES

Project: Distributed Energy Storage Technology
Budget Code: 21271.0.ALL

SDG&E Position: SDG&E requests \$13.258 million for 2022, \$16.448 million for 2023, and \$22.582 million for 2024 for Advanced Energy Storage Program which is comprised of Advanced Energy Storage Project (BC 20278A), Advanced Energy Storage 2.0 (BC 212690), and Non-Lithium-Non Energy Storage Technology (BC 212710).

For Non-Lithium-Ion Energy Storage Technology, SDG&E requests \$0.775 million, \$1.850 million, and \$2.552 million for 2022, 2023, and 2024 respectively.

Budget Code	2022	2023	2024
20278A.001	12.363	1.314	
20278A.002	0.120		
212690.001		13.284	20.030
212710.001	0.775	1.850	
212710.002			2.552
Total	13.258	16.448	22.582

Exhibit SDG&E-15-R-E, p. FV-17 to FV-22

Cal Advocates Position: Cal Advocates recommends cost recovery for non-lithium-ion energy storage technology should be denied.

Exhibit CA-09-E, p. 3, 33-36

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
212710.001	775	1,850	0	2,625
212710.002	0	0	2,552	2,552
Total	775	1,850	2,552	5,177

Cal Advocates	2022	2023	2024	Total
212710.001	0	0	0	0
212710.002	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
212710.001	-775	-1,850	0	-2,625
212710.002	0	0	-2,552	-2,552
Total	-775	-1,850	-2,552	-5,177

CHAPTER 1A7-b8

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-15-CWP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

CAPITAL EXPENDITURES

Project: Atmospheric Water Systems for Hydrogen
Budget Code: 21272.0.ALL

SDG&E Position: SDG&E requests \$0 million for 2022, \$5.941 million for 2023, and \$1.236 million for 2024 for Hydrogen.

Budget Code	2022	2023	2024
212680.001		0.770	1.155
212720.001		5.171	0.081
Total		5.941	1.236

Exhibit SDG&E-15-R-E, p. FV-28 to FV-30

Cal Advocates Position: Cal Advocates recommends cost recovery for Hydrogen Energy Storage System (HESS) expansion should be denied.

Exhibit CA-09-E, p. 3, 52-62

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
212720.001	0	5,171	81	5,252
Total	0	5,171	81	5,252

Cal Advocates	2022	2023	2024	Total
212720.001	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
212720.001	0	-5,171	-81	-5,252
Total	0	-5,171	-81	-5,252

Chapter 1 - Cal Advocates vs. SDG&E

Part A - O&M and Capital Expenditures

8. SDG&E-17 - CUSTOMER SERVICES - FIELD OPERATIONS

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	Cal Advocates	Cal Advocates vs. SDG&E	
1. 1FC004.000	5,279	4,181	(1,098)	1A8-a1
2. 1FC005.000	13,287	11,259	(2,028)	1A8-a2
TOTAL	18,566	15,440	(3,126)	

CHAPTER 1A8-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-17-WP-R
Area: CUSTOMER SERVICES - FIELD OPERATIONS
Witness: Thai, David H.

NONSHARED O&M

Subject: Customer Field Operations Support
Workpaper: 1FC004.000

SDG&E Position: SDG&E forecasts \$5.279 million for Customer Field Operations Support for Test-Year 2024.

The CFO Support cost category consists of centralized training including classroom and field instructors and training managers, quality assurance inspectors, safety, compliance, and Regulatory groups, as well as Field Operations Strategy and Analytics personnel. Also included is Field Service Delivery, an initiative to modernize delivery of customer services in the field while enhancing safety and employee engagement.
Exhibit SDG&E-17-R, p. DHT-25 to DHT-29

Cal Advocates Position: Cal Advocates recommends \$4.181 million for the Test Year.
Exhibit CA-10, p. 28-29

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	3,742	3,466	-276
NonLabor	1,537	715	-822
Nonstandard	0	0	0
TOTAL	5,279	4,181	-1,098

CHAPTER 1A8-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-17-WP-R
Area: CUSTOMER SERVICES - FIELD OPERATIONS
Witness: Thai, David H.

NONSHARED O&M

Subject: Smart Meter Operations
Workpaper: 1FC005.000

SDG&E Position: SDG&E forecasts \$13.287 million for Smart Meter Operations for Test-Year 2024.

Exhibit SDG&E-17-R, p. DHT-30 to DHT-40

Smart Meter Operations (SMO) supports the delivery of customer services on premises, responds to customer inquiries, resolves customer problems, and ensures safe, accurate, and reliable metering for SDG&E meters, covering all of San Diego County and South Orange County.

Exhibit SDG&E-17-R, p. DHT-30 to DHT-40

Cal Advocates Position: Cal Advocates recommends \$11.259 million for TY 2024.

Exhibit CA-10, p. 4, 26-31

Note: There is a discrepancy for the recommended funding in CA-10 on p. 31 where the recommended forecast amount is \$11.259 million, while the Summary paragraph on p. 4, and Table 10-18 on p. 26 have a different amount of \$10.537 million for Smart Meter Operations.

Cal Advocates confirms that for Smart Meter Operations, Cal Advocates recommends a forecast of \$11.259 million which is \$2.028 million lower than SDG&E's forecast request of \$13.287 million. Cal Advocates' adjustment is related to the non-labor funding request associated with the Smart Meter 2.0 Capital project.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	9,884	9,884	0
NonLabor	3,403	1,375	-2,028
Nonstandard	0	0	0
TOTAL	13,287	11,259	-2,028

Chapter 1 - Cal Advocates vs. SDG&E

Part A - O&M and Capital Expenditures

9. SDG&E-21 - CLEAN TRANSPORTATION

a. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SDG&E	Cal Advocates	Cal Advocates vs. SDG&E	
1. 21259.0.ALL	20,000	7,580	(12,420)	1A9-a1
TOTAL	20,000	7,580	(12,420)	

CHAPTER 1A9-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-21-CWP
Area: CLEAN TRANSPORTATION
Witness: Faretta, Christopher

CAPITAL EXPENDITURES

Project: AB 841 EV Installations
Budget Code: 21259.0.ALL

SDG&E Position: SDG&E requests \$0 million for 2022, \$0 million for 2023, and \$20* million for 2024 for EV Rule 45 Installations.

Exhibit SDG&E-21, p. JLR-10-12

*SDG&E accepts Cal Advocates' proposal with a \$7.580 million funding level, this is reflected in the Update Testimony filed on July 7, 2023.

Cal Advocates Position: Cal Advocates recommends funding of \$7.580 million equaling the Vehicle Grid Integration Memorandum Account (VGIMA) revenue requirement.

Exhibit CA-11, p. 6, 9-11

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
21259A.001	0	0	20,000	20,000
Total	0	0	20,000	20,000

Cal Advocates	2022	2023	2024	Total
21259A.001	0	0	7,580	7,580
Total	0	0	7,580	7,580

Difference	2022	2023	2024	Total
21259A.001	0	0	-12,420	-12,420
Total	0	0	-12,420	-12,420

Chapter 1 - Cal Advocates vs. SDG&E

Part A - O&M and Capital Expenditures

10. SDG&E-22 - FLEET SERVICES

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	Cal Advocates	Cal Advocates vs. SDG&E	
1. 1FS001.001	15,841	10,973	(4,868)	1A10-a1
2. 1FS001.002	7,057	4,888	(2,169)	1A10-a2
3. 1FS001.003	900	780	(120)	1A10-a3
4. 1FS001.004	26	18	(8)	1A10-a4
5. 1FS002.000	15,199	11,704	(3,495)	1A10-a5
6. 1FS002.001	9,925	7,697	(2,228)	1A10-a6
TOTAL	48,948	36,060	(12,888)	

CHAPTER 1A10-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-22-WP-R-2E
Area: FLEET SERVICES
Witness: Alvarez, Arthur

NONSHARED O&M

Subject: Existing Leases & Fees
Workpaper: 1FS001.001

SDG&E Position: SDG&E forecasts \$23.824 million for Lease and License Costs for Test-Year 2024.

Workpaper Group	2024
1FS001-001	15.841
1FS001-002	7.057
1FS001-003	0.900
1FS001-004	0.026
Total	23.824

Exhibit SDG&E-22-R-E, p. AA-17 to AA-29

Cal Advocates Position: Cal Advocates opposes this forecast and recommends a TY 2024 forecast of \$16.660 million.

Exhibit CA-11, p. 5, 23-27

Note: Cal Advocates reduction is based on the SDG&E's TY2024 forecast of \$24.050 million filed in Aug-2022, Exhibit SDGE-22-R. Subsequently, SDG&E revised its forecast to \$23.824 million in May-2023, a reduction of \$0.226 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	15,841	10,973	-4,868
Nonstandard	0	0	0
TOTAL	15,841	10,973	-4,868

CHAPTER 1A10-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-22-WP-R-2E
Area: FLEET SERVICES
Witness: Alvarez, Arthur

NONSHARED O&M

Subject: Replacement Plan and Salvage
Workpaper: 1FS001.002

SDG&E Position: SDG&E forecasts \$23.824 million for Lease and License Costs for Test-Year 2024.

Workpaper Group	2024
1FS001-001	15.841
1FS001-002	7.057
1FS001-003	0.900
1FS001-004	0.026
Total	23.824

Exhibit SDG&E-22-R-E, p. AA-17 to AA-29

Cal Advocates Position: Cal Advocates opposes this forecast and recommends a TY 2024 forecast of \$16.660 million.

Exhibit CA-11, p. 5, 23-27

Note: Cal Advocates reduction is based on the SDG&E's TY2024 forecast of \$24.050 million filed in Aug-2022, Exhibit SDGE-22-R. Subsequently, SDG&E revised its forecast to \$23.824 million in May-2023, a reduction of \$0.226 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	7,057	4,888	-2,169
Nonstandard	0	0	0
TOTAL	7,057	4,888	-2,169

CHAPTER 1A10-a3

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-22-WP-R-2E
Area: FLEET SERVICES
Witness: Alvarez, Arthur

NONSHARED O&M

Subject: Vehicle Additions
Workpaper: 1FS001.003

SDG&E Position: SDG&E forecasts \$23.824 million for Lease and License Costs for Test-Year 2024.

Workpaper Group	2024
1FS001-001	15.841
1FS001-002	7.057
1FS001-003	0.900
1FS001-004	0.026
Total	23.824

Exhibit SDG&E-22-R-E, p. AA-17 to AA-29

Cal Advocates Position: Cal Advocates opposes this forecast and recommends a TY 2024 forecast of \$16.660 million.

Exhibit CA-11, p. 5, 23-27

Note: Cal Advocates reduction is based on the SDG&E's TY2024 forecast of \$24.050 million filed in Aug-2022, Exhibit SDGE-22-R. Subsequently, SDG&E revised its forecast to \$23.824 million in May-2023, a reduction of \$0.226 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	900	780	-120
Nonstandard	0	0	0
TOTAL	900	780	-120

CHAPTER 1A10-a4

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-22-WP-R-2E
Area: FLEET SERVICES
Witness: Alvarez, Arthur

NONSHARED O&M

Subject: Hydrogen fuel-cell vehicles
Workpaper: 1FS001.004

SDG&E Position: SDG&E forecasts \$23.824 million for Lease and License Costs for Test-Year 2024.

Workpaper Group	2024
1FS001-001	15.841
1FS001-002	7.057
1FS001-003	0.900
1FS001-004	0.026
Total	23.824

Exhibit SDG&E-22-R-E, p. AA-17 to AA-29

Cal Advocates Position: Cal Advocates opposes this forecast and recommends a TY 2024 forecast of \$16.660 million.

Exhibit CA-11, p. 5, 23-27

Note: Cal Advocates reduction is based on the SDG&E's TY2024 forecast of \$24.050 million filed in Aug-2022, Exhibit SDGE-22-R. Subsequently, SDG&E revised its forecast to \$23.824 million in May-2023, a reduction of \$0.226 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	26	18	-8
Nonstandard	0	0	0
TOTAL	26	18	-8

CHAPTER 1A10-a5

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-22-WP-R-2E
Area: FLEET SERVICES
Witness: Alvarez, Arthur

NONSHARED O&M

Subject: Maintenance Garage Operations
Workpaper: 1FS002.000

SDG&E Position: SDG&E forecasts \$15.199 million for Maintenance Garage Operations for Test-Year 2024.

Exhibit SDG&E-22-R-E, p. AA-29 to AA-32

Cal Advocates Position: Cal Advocates forecasts \$12.749 million. Cal Advocates opposes \$2.359 million incremental forecast.

Exhibit CA-11, p.5, 29

Note: Cal Advocates reduction is based on the SDG&E's TY2024 forecast of \$15.108 million filed in Aug-2022, Exhibit SDGE-22-R. Subsequently, SDG&E revised its forecast to \$15.199 million in May-2023, an increase of \$0.091 million.

There is a discrepancy for the recommended funding between Cal Advocates' Testimony (\$12.749 million) and RO model (\$11.704 million), a difference of \$1.045 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	7,098	5,499	-1,599
NonLabor	8,101	6,205	-1,896
Nonstandard	0	0	0
TOTAL	15,199	11,704	-3,495

CHAPTER 1A10-a6

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-22-WP-R-2E
Area: FLEET SERVICES
Witness: Alvarez, Arthur

NONSHARED O&M

Subject: Automotive Fuels
Workpaper: 1FS002.001

SDG&E Position: SDG&E forecasts \$9.924* million for Automotive Fuels for Test-Year 2024.

Exhibit SDG&E-22-R-E, p. AA-29 to AA-33

*Amounts differ due to rounding

Cal Advocates Position: Cal Advocates recommends using SDG&E's base year of \$6.652 million.

Exhibit CA-11, p. 5, 27-28

Note: Cal Advocates reduction is based on the SDG&E's TY2024 forecast of \$9.935 million filed in Aug-2022, Exhibit SDGE-22-R. Subsequently, SDG&E revised its forecast to \$9.924 million in May-2023, a reduction of \$0.011 million.

There is a discrepancy for the recommended funding between Cal Advocates' Testimony (\$6.652 million) and RO model (\$7.697 million), a difference of \$1.045 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	9,925	7,697	-2,228
Nonstandard	0	0	0
TOTAL	9,925	7,697	-2,228

Chapter 1 - Cal Advocates vs. SDG&E

Part A - O&M and Capital Expenditures

11. SDG&E-23 - REAL ESTATE, LAND SERVICES & FACILITY OPERATIONS

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	Cal Advocates	Cal Advocates vs. SDG&E	
1. 1RE004.000	3,596	2,581	(1,015)	1A11-a1
TOTAL	3,596	2,581	(1,015)	

CHAPTER 1A11-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-23-WP
Area: REAL ESTATE, LAND SERVICES & FACILITY OPERATIONS
Witness: Tattersall, Dale

NONSHARED O&M

Subject: SDG&E SECURITY
Workpaper: 1RE004.000

SDG&E Position: SDG&E forecasts \$3.596 million for SDG&E Security for Test-Year 2024.

Exhibit SDG&E-23, p. DT-17 to DT-18

Cal Advocates Position: Cal Advocates forecasts \$2.581 million. Cal Advocates opposes increase of \$1.015 million.

Exhibit CA-11, p. 5, 31-32

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	3,596	2,581	-1,015
Nonstandard	0	0	0
TOTAL	3,596	2,581	-1,015

Chapter 1 - Cal Advocates vs. SDG&E

Part A - O&M and Capital Expenditures

11. SDG&E-23 - REAL ESTATE, LAND SERVICES & FACILITY OPERATIONS

b. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SDG&E	Cal Advocates	Cal Advocates vs. SDG&E	
1. 00710.0.ALL	43,236	0	(43,236)	1A11-b1
2. 08729.0.ALL	7,087	7,087	0	1A11-b2
TOTAL	50,323	7,087	(43,236)	

CHAPTER 1A11-b1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-23-CWP-R
Area: REAL ESTATE, LAND SERVICES & FACILITY OPERATIONS
Witness: Tattersall, Dale

CAPITAL EXPENDITURES

Project: COMM. PLANT BLKT-BUSINESS UNIT EXPANSION
Budget Code: 00710.0.ALL

SDG&E Position: SDG&E requests \$3.522 million for 2022, \$24.322 million for 2023, and \$34.631 million for 2024 for Business Unit Expansion.

Exhibit SDG&E-23, p. DT-39 to DT-40

Cal Advocates Position: For 2022 - 2024, Cal Advocates recommends a downward adjustment to the Real Estate capital forecast by \$250,000, \$2.5 million, and \$19.026 million, respectively. The difference is due to Cal Advocates recommending that funding for the Kearny Mesa Master Plan Phase II project be requested in the next rate case. (p.6, 44-49)

For 2022 - 2024, Cal Advocates recommends a downward adjustment to the Real Estate capital forecast by \$805,000, \$10.432 million, and \$10.223 million, respectively. The difference is due to Cal Advocates recommendation that the proposed Skills Training Center completion date will occur in the post test year and other more cost effective alternatives exist. (p. 6, 49-54)

Exhibit CA-11

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
00710C.001	250	2,500	19,026	21,776
00710H.001	805	10,432	10,223	21,460
Total	1,055	12,932	29,249	43,236
Cal Advocates	2022	2023	2024	Total
00710C.001	0	0	0	0
00710H.001	0	0	0	0
Total	0	0	0	0
Difference	2022	2023	2024	Total
00710C.001	-250	-2,500	-19,026	-21,776
00710H.001	-805	-10,432	-10,223	-21,460
Total	-1,055	-12,932	-29,249	-43,236

CHAPTER 1A11-b2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-23-CWP-R
Area: REAL ESTATE, LAND SERVICES & FACILITY OPERATIONS
Witness: Tattersall, Dale

CAPITAL EXPENDITURES

Project: Energy Efficiency Program
Budget Code: 08729.0.ALL

SDG&E Position: SDG&E requests \$0 million for 2022, \$0.500 million for 2023, and \$6.587 million for 2024 for Fleet Hydrogen Fueling.

Exhibit SDG&E-23-CWP-R, p.361

**Cal Advocates
Position:**

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
08729A.001	0	500	6,587	7,087
Total	0	500	6,587	7,087

Cal Advocates	2022	2023	2024	Total
08729A.001	0	500	6,587	7,087
Total	0	500	6,587	7,087

Difference	2022	2023	2024	Total
08729A.001	0	0	0	0
Total	0	0	0	0

Chapter 1 - Cal Advocates vs. SDG&E

Part A - O&M and Capital Expenditures

12. SDG&E-25 - INFORMATION TECHNOLOGY

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	Cal Advocates	Cal Advocates vs. SDG&E	
1. 1IT002.000	20,382	9,366	(11,016)	1A12-a1
TOTAL	20,382	9,366	(11,016)	

CHAPTER 1A12-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-25-WP
Area: INFORMATION TECHNOLOGY
Witness: Gordon, Ben W. and Exon, William J.

NONSHARED O&M

Subject: Non-shared Operational Applications
Workpaper: 11T002.000

SDG&E Position: SDG&E forecasts \$20.382 million for Non-Shared Operational Applications for Test-Year 2024.

Exhibit SDG&E-25, p. TLB/WJE-13 to TLB/WJE-14

Cal Advocates Position: Cal Advocates forecasts \$9.366 million. Cal Advocates recommends an adjustment of \$11.016 million to SDG&E's 2024 forecast request.

Exhibit. CA-11, p.5, 58-59

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	5,787	2,913	-2,874
NonLabor	14,595	6,453	-8,142
Nonstandard	0	0	0
TOTAL	20,382	9,366	-11,016

Chapter 1 - Cal Advocates vs. SDG&E

Part A - O&M and Capital Expenditures

12. SDG&E-25 - INFORMATION TECHNOLOGY

b. O&M - SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	Cal Advocates	Cal Advocates vs. SDG&E	
1. 1IT00B-USS.ALL	33,668	31,561	(2,107)	1A12-b1
TOTAL	33,668	31,561	(2,107)	

CHAPTER 1A12-b1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-25-WP
Area: INFORMATION TECHNOLOGY
Witness: Gordon, Ben W. and Exon, William J.

SHARED SERVICES O&M

Subject: Infrastructure
Workpaper: 11T00B-USS.ALL

SDG&E Position: SDG&E forecasts \$37.634 million for Shared Infrastructure for Test-Year 2024.

Workpaper Group	2024
2100-0207	33.668
2100-3097	3.966
Total	37.634

Exhibit SDG&E-25, p. TLB/WJE-

Cal Advocates Position: Cal Advocates forecasts \$31.491 million. Cal Advocates (per Ex. CA-10) recommends adjustment to the Smart Meter 2.0 project. Accordingly, Cal Advocates removes these normalized forecasted costs.

Exhibit. CA-11, p.5, 58-59

Note: There is a discrepancy for the recommended funding between Cal Advocates' Testimony (\$31.491 million) and RO model (\$31.561 million), a difference of \$0.070 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

SDG&E	Labor	NLbr	NSE	Total
2100-0207.000	5,700	27,968	0	33,668
Total	5,700	27,968	0	33,668

Cal Advocates	Labor	NLbr	NSE	Total
2100-0207.000	5,737	25,824	0	31,561
Total	5,737	25,824	0	31,561

Difference	Labor	NLbr	NSE	Total
2100-0207.000	37	-2,144	0	-2,107
Total	37	-2,144	0	-2,107

Chapter 1 - Cal Advocates vs. SDG&E

Part A - O&M and Capital Expenditures

12. SDG&E-25 - INFORMATION TECHNOLOGY

c. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SDG&E	Cal Advocates	Cal Advocates vs. SDG&E	
1. 00900.0.ALL	15,012	0	(15,012)	1A12-c1
2. 00920.0.ALL	85,912	39,377	(46,535)	1A12-c2
3. 21881.0.ALL	95,553	47,779	(47,774)	1A12-c3
TOTAL	196,477	87,156	(109,321)	

CHAPTER 1A12-c1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-25-CWP-R
Area: INFORMATION TECHNOLOGY
Witness: Gordon, Ben W. and Exon, William J.

CAPITAL EXPENDITURES

Project: IT-SDGE CUSTOMER SERVICE-BUSINESS -R
Budget Code: 00900.0.ALL

SDG&E Position: SDG&E requests \$22.833 million for 2022, \$52.849 million for 2023, and \$81.418 million for 2024 for Customer Services - Field Operations.

Exhibit SDG&E-25, p. TLB/WJE-21 to TLB/WJE-22

Cal Advocates Position: Cal Advocates opposes SDG&E's forecasts and recommends no funding for Smart Meter 2022 - 2024 Upgrades projects.

Ex. CA-11, p.7, 66-70

CHAPTER 1A12-c1

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
00900D.001	0	4,810	0	4,810
00900D.002	0	650	0	650
00900D.003	0	0	667	667
00900D.004	0	0	2,996	2,996
00900E.001	1,047	177	0	1,224
00900E.002	3,686	571	0	4,257
00900E.003	135	0	0	135
00900E.004	273	0	0	273
Total	5,141	6,208	3,663	15,012

Cal Advocates	2022	2023	2024	Total
00900D.001	0	0	0	0
00900D.002	0	0	0	0
00900D.003	0	0	0	0
00900D.004	0	0	0	0
00900E.001	0	0	0	0
00900E.002	0	0	0	0
00900E.003	0	0	0	0
00900E.004	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
00900D.001	0	-4,810	0	-4,810
00900D.002	0	-650	0	-650
00900D.003	0	0	-667	-667
00900D.004	0	0	-2,996	-2,996
00900E.001	-1,047	-177	0	-1,224
00900E.002	-3,686	-571	0	-4,257
00900E.003	-135	0	0	-135
00900E.004	-273	0	0	-273
Total	-5,141	-6,208	-3,663	-15,012

CHAPTER 1A12-c2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-25-CWP-R
Area: INFORMATION TECHNOLOGY
Witness: Gordon, Ben W. and Exon, William J.

CAPITAL EXPENDITURES

Project: IT-SDGE-APPLICATION-OPS SUPPORT-IT-R
Budget Code: 00920.0.ALL

SDG&E Position: The following are capital forecast for Information Technology and business-sponsored IT projects.

Customer Services - Field Operations: \$22.833 mil for 2022, \$52.849 mil for 2023, and \$81.418 mil for 2024

Clean Energy Innovations: \$1.068 mil for 2022, \$2.040 mil for 2023, and \$0.897 mil for 2024

Energy Procurement: \$1.915 mil for 2022, \$3.060 mil for 2023, and \$1.811 mil for 2024

Electric Distribution - O&M: \$11.963 mil for 2022, \$8.728 mil for 2023, and \$7.578 mil for 2024

Wildfire Mitigation & Veg Mgmt: \$1.884 mil for 2022, \$6.546 mil for 2023, and \$1.678 mil for 2024

Safety, Risk and Asset Management: \$20.198 mil for 2022, \$24.049 mil for 2023, and \$21.781 mil for 2024

Information Technology: \$125.405 mil for 2022, \$71.109 mil for 2023, and \$62.259 mil for 2024

Exhibit SDG&E-25, p. TLB/WJE-21 to TLB/WJE-22

Cal Advocates Position: Cal Advocates opposes SDG&E's forecasts and recommends no funding for Field Delivery and Scheduling & Dispatch/Data Analytics.

Exhibit CA-11, 7, 66-70

CHAPTER 1A12-c2

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
00920AF.001	0	0	570	570
00920AF.002	0	0	886	886
00920AI.001	10,007	10,437	13,206	33,650
00920AI.002	3,053	0	0	3,053
00920AI.003	340	0	0	340
00920AU.001	392	0	0	392
00920BA.001	1,000	0	0	1,000
00920BA.002	150	0	0	150
00920BA.004	0	2,810	0	2,810
00920BA.005	0	0	3,138	3,138
00920BC.002	1,633	0	0	1,633
00920BE.004	0	0	3,960	3,960
00920BF.004	0	0	1,536	1,536
00920C.001	0	0	2,369	2,369
00920H.003	0	0	3,064	3,064
00920H.004	0	0	480	480
00920L.001	0	0	4	4
00920L.003	0	0	20	20
00920L.004	0	0	873	873
00920M.003	1,297	1,297	324	2,918
00920P.003	0	0	3,680	3,680
00920R.003	0	5,193	1,678	6,871
00920T.002	0	3,402	6,090	9,492
00920X.002	224	1,390	1,409	3,023
Total	18,096	24,529	43,287	85,912

Cal Advocates	2022	2023	2024	Total
00920AF.001	0	0	570	570
00920AF.002	0	0	886	886
00920AI.001	0	0	0	0
00920AI.002	0	0	0	0
00920AI.003	0	0	0	0
00920AU.001	392	0	0	392
00920BA.001	1,000	0	0	1,000
00920BA.002	150	0	0	150
00920BA.004	0	2,810	0	2,810
00920BA.005	0	0	3,138	3,138
00920BC.002	1,633	0	0	1,633
00920BE.004	0	0	3,960	3,960
00920BF.004	0	0	1,536	1,536
00920C.001	0	0	2,369	2,369
00920H.003	0	0	3,064	3,064
00920H.004	0	0	480	480
00920L.001	0	0	4	4
00920L.003	0	0	20	20
00920L.004	0	0	873	873
00920M.003	1,297	1,297	324	2,918
00920P.003	0	0	3,680	3,680
00920R.003	0	5,193	1,678	6,871
00920T.002	0	0	0	0
00920X.002	224	1,390	1,409	3,023
Total	4,696	10,690	23,991	39,377

Difference	2022	2023	2024	Total
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CHAPTER 1A12-c2

00920AF.001	0	0	0	0
00920AF.002	0	0	0	0
00920AI.001	-10,007	-10,437	-13,206	-33,650
00920AI.002	-3,053	0	0	-3,053
00920AI.003	-340	0	0	-340
00920AU.001	0	0	0	0
00920BA.001	0	0	0	0
00920BA.002	0	0	0	0
00920BA.004	0	0	0	0
00920BA.005	0	0	0	0
00920BC.002	0	0	0	0
00920BE.004	0	0	0	0
00920BF.004	0	0	0	0
00920C.001	0	0	0	0
00920H.003	0	0	0	0
00920H.004	0	0	0	0
00920L.001	0	0	0	0
00920L.003	0	0	0	0
00920L.004	0	0	0	0
00920M.003	0	0	0	0
00920P.003	0	0	0	0
00920R.003	0	0	0	0
00920T.002	0	-3,402	-6,090	-9,492
00920X.002	0	0	0	0
Total	-13,400	-13,839	-19,296	-46,535

CHAPTER 1A12-c3

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-25-CWP-R
Area: INFORMATION TECHNOLOGY
Witness: Gordon, Ben W. and Exon, William J.

CAPITAL EXPENDITURES

Project: Smart Meter 2.0
Budget Code: 21881.0.ALL

SDG&E Position: SDG&E requests \$22.833 million for 2022, \$52.849 million for 2023, and \$81.418 million for 2024 for Customer Services - Field Operations.

Exhibit SDG&E-25, p. TLB/WJE-21 to TLB/WJE-22

SDG&E requests \$59.989 million in 2025, \$69.169 million in 2026, and \$54.163 million in 2027 for Smart Meter 2.0 Capital.

SDG&E states that the only viable technology capable of providing this data at scale are Smart Meter 2.0 meters with the associated communication infrastructure to support the additional data capture. Smart Meter 2.0 leverages proven technology with years of futureproofing to ensure long-term secure and accurate relay of customer meter data information.

Exhibit SDG&E-17-R, p. DHT-44

Cal Advocates Position: Cal Advocates opposes SDG&E's forecasts and recommends partial funding of the Smart Meter 2.0 project. Cal Advocates' recommendations are \$2.146 million for 2022, \$16.401 million for 2023, and \$29.229 million for 2024.

Exhibit CA-11, p. 7, 66-70 and CA-10, p. 33-34

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
218810.001	151	4,569	44,493	49,213
218810.002	0	9,186	0	9,186
218810.004	4,141	19,047	13,966	37,154
Total	4,292	32,802	58,459	95,553

Cal Advocates	2022	2023	2024	Total
218810.001	76	2,285	22,247	24,608
218810.002	0	4,593	0	4,593
218810.004	2,071	9,524	6,983	18,578
Total	2,147	16,402	29,230	47,779

Difference	2022	2023	2024	Total
218810.001	-75	-2,284	-22,246	-24,605
218810.002	0	-4,593	0	-4,593
218810.004	-2,070	-9,523	-6,983	-18,576
Total	-2,145	-16,400	-29,229	-47,774

Chapter 1 - Cal Advocates vs. SDG&E

Part A - O&M and Capital Expenditures

13. SDG&E-26 - CYBERSECURITY

a. O&M - SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	Cal Advocates	Cal Advocates vs. SDG&E	
1. 1CS00A-USS.ALL	16,358	13,931	(2,427)	1A13-a1
TOTAL	16,358	13,931	(2,427)	

CHAPTER 1A13-a1

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-26-WP
Area: CYBERSECURITY
Witness: Zevallos, Omar

SHARED SERVICES O&M

Subject: Cybersecurity
Workpaper: 1CS00A-USS.ALL

SDG&E Position: SDG&E forecasts \$16.377 million for Cybersecurity for Test-Year 2024.

Workpaper Group	2024
1CS001-000	0.019
2100-3101	16.358
Total	16.377

Exhibit SDG&E-26-R, p. LRM-12 to LRM-19

Cal Advocates Position: Cal Advocates forecasts \$13.845 million.

Exhibit CA-11, p. 5, 71-75

Note: There is a discrepancy for the recommended funding between Cal Advocates' Testimony (\$13.845 million) and RO model (\$13.949 million), a difference of \$0.104 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

SDG&E	Labor	NLbr	NSE	Total
2100-3101.000	9,097	7,261	0	16,358
Total	9,097	7,261	0	16,358

Cal Advocates	Labor	NLbr	NSE	Total
2100-3101.000	7,548	6,383	0	13,931
Total	7,548	6,383	0	13,931

Difference	Labor	NLbr	NSE	Total
2100-3101.000	-1,549	-878	0	-2,427
Total	-1,549	-878	0	-2,427

Chapter 1 - Cal Advocates vs. SDG&E

Part A - O&M and Capital Expenditures

14. SDG&E-27 - CORPORATE CENTER - GENERAL ADMINISTRATION

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	Cal Advocates	Cal Advocates vs. SDG&E	
1. 1SE000.001	63,728	62,066	(1,662)	1A14-a1
2. 1SE000.002	2,040	1,936	(104)	1A14-a2
TOTAL	65,768	64,002	(1,766)	

CHAPTER 1A14-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-27-WP-R-E
Area: CORPORATE CENTER - GENERAL ADMINISTRATION
Witness: Cooper, Derick R.

NONSHARED O&M

Subject: SECC OUTSIDE SERVICES EMPLOYED - F923.1
Workpaper: 1SE000.001

SDG&E Position: SDG&E forecasts \$63.728 million for SECC Outside Services Employed - F923.1 for Test-Year 2024.

Workpaper Group	2024 (2024\$)
1SE000.001	63.728
1SE000.002	2.040
Total	65.768

SDG&E's forecast is updated from \$63.728 million to \$64.947 million in Update Testimony (Exh. SCG-401/SDG&E-401) served on July 7, 2023, an increase of \$1.219 million.

Exhibit SCG-23-R-E/SDG&E-27-R-E, p. DRC-1

Cal Advocates Position: Cal Advocates does not oppose Sempra's request of \$134,840,000* for Corporate Center – General Administration.

Exhibit CA-12-E, p. 14-16

Note: Cal Advocates amount of \$134.840 million (2021\$) is for both SoCalGas and SDG&E, it is based on Sempra's testimony filed on May-2022. Subsequently, Sempra revised its forecast to \$130.063 million (2021\$) in June-2023.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	63,728	62,066	-1,662
TOTAL	63,728	62,066	-1,662

CHAPTER 1A14-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-27-WP-R-E
Area: CORPORATE CENTER - GENERAL ADMINISTRATION
Witness: Cooper, Derick R.

NONSHARED O&M

Subject: SECC DERPRECIATION ROR - F923.4
Workpaper: 1SE000.002

SDG&E Position: SDG&E forecasts \$2.040 million for SECC Outside Services Employed - F923.1 for Test-Year 2024.

Workpaper Group	2024 (2024\$)
1SE000.001	63.728
1SE000.002	2.040
Total	65.768

Exhibit SCG-23-R-E/SDG&E-27-R-E, p. DRC-1

Cal Advocates Position: Cal Advocates does not oppose Sempra's request of \$134,840,000* for Corporate Center – General Administration.

Exhibit p. 14-16

Note: Cal Advocates amount of \$134.840 million (2021\$) is for both SoCalGas and SDG&E, it is based on Sempra's testimony filed on May-2022. Subsequently, Sempra revised its forecast to \$130.063 million (2021\$) in June-2023.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	2,040	1,936	-104
TOTAL	2,040	1,936	-104

Chapter 1 - Cal Advocates vs. SDG&E

Part A - O&M and Capital Expenditures

15. SDG&E-29 - CORPORATE CENTER - COMPENSATION & BENEFITS

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	Cal Advocates	Cal Advocates vs. SDG&E	
1. 1CP000.000	81,661	33,180	(48,481)	1A15-a1
2. 1CP000.003	394	403	9	1A15-a2
3. 1PB000.000	72,968	55,209	(17,759)	1A15-a3
4. 1PB000.001	4,772	3,866	(906)	1A15-a4
5. 1PB000.002	379	287	(92)	1A15-a5
6. 1PB000.003	1,202	1,204	2	1A15-a6
7. 1PB000.004	468	476	8	1A15-a7
8. 1PB000.006	134	137	3	1A15-a8
9. 1PB000.008	557	571	14	1A15-a9
10. 1PB000.009	22,179	11,351	(10,828)	1A15-a10
11. 1PB000.010	268	122	(146)	1A15-a11
12. 1PB000.011	1,945	973	(972)	1A15-a12
13. 1PB000.012	975	977	2	1A15-a13
14. 1PB000.013	704	718	14	1A15-a14
15. 1PB000.015	128	131	3	1A15-a15
TOTAL	188,734	109,605	(79,129)	

CHAPTER 1A15-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-29-WP-R-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: COMPENSATION - VARIABLE PAY (GRC USE ONLY)
Workpaper: 1CP000.000

SDG&E Position: SDG&E forecasts \$81.661 million for Compensation - Variable Pay for Test-Year 2024.

SDG&E revised its request from \$82.893 million to \$81.661 million in Errata Testimony submitted in May 2023, a reduction of \$1.232 million.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-2 and DSR-8 to DSR-19

Cal Advocates Position: Cal Advocates recommends that ratepayers only fund 50% of Sempra's ICP funding request, after the labor inflation rate adjustment and removal the financial health metric. This results in a Cal Advocates ICP program funding recommendation for SDG&E of \$37.134 million.

Exhibit CA-13-E, p. 4-10

Note: There is a discrepancy for the recommended funding between Cal Advocates' Testimony and RO model. Exhibit CA-13-E, p. 4, Table 13-3 shows a recommended funding of \$33.180 million while p. 8, Line 20 shows a recommended funding of \$37.134 million. Cal Advocates RO model shows recommended funding of \$36.462 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	81,661	33,180	-48,481
NonLabor	0	0	0
Nonstandard	0	0	0
TOTAL	81,661	33,180	-48,481

CHAPTER 1A15-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-29-WP-R-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: COMPENSATION-SPECIAL RECOGNITION AWARDS
Workpaper: 1CP000.003

SDG&E Position: SDG&E forecasts \$0.394 million for Compensation-Special Recognition Awards for Test-Year 2024.

SDG&E revised its request from \$0.403 million to \$0.394 million in Errata Testimony submitted in May 2023.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-3 and DSR-21

Cal Advocates Position: Cal Advocates does not oppose Sempra's requests for Spot Cash or Recognition Programs.

Exhibit CA-13-E, p. 4-5

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	394	403	9
TOTAL	394	403	9

CHAPTER 1A15-a3

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-29-WP-R-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: HEALTH BENEFITS-MEDICAL
Workpaper: 1PB000.000

SDG&E Position: SDG&E forecasts \$72.968 million for Health Benefits-Medical for Test-Year 2024.

SDG&E revised its request from \$74.657 million to \$72.968 million in Errata Testimony submitted in May 2023. Subsequently, SDG&E served Update Testimony (Exh. SCG-401/SDG&E-401) on July 7, 2023 where its forecast is updated to \$72.746 million, a reduction of \$0.222 million.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-23 to DSR-28

Cal Advocates Position: Cal Advocates recommends an additional adjustment to reflect that each utility has a significantly lower enrollment than 100% for its medical health plans. For SDG&E, 87% of its TY 2024 medical plan funding request results in a Cal Advocates recommendation of \$55.209 million.

Cal Advocates does not oppose Sempra's requested medical escalation rate .
Exhibit CA-13-E, p. 10-13

Note: There is a discrepancy for the recommended funding between Cal Advocates' Testimony (\$55.209 million) and RO model (\$64.952 million), a difference of \$9.743 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	72,968	55,209	-17,759
TOTAL	72,968	55,209	-17,759

CHAPTER 1A15-a4

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-29-WP-R-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: HEALTH BENEFITS-DENTAL
Workpaper: 1PB000.001

SDG&E Position: SDG&E forecasts \$4.772 million for Health Benefits-Dental for Test-Year 2024.

SDG&E revised its request from \$4.883 million to \$4.772 million in Errata Testimony submitted in May 2023. Subsequently, SDG&E served Update Testimony (Exh. SCG-401/SDG&E-401) on July 7, 2023 where its forecast is updated to \$4.405 million, a reduction of \$0.367 million.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-28 to DSR-30

Cal Advocates Position: Cal Advocates recommends applying the same adjustment methodology used to calculate Cal Advocates' TY 2024 medical cost recommendation to calculate Cal Advocates' TY 2024 dental cost recommendation. This results in a Cal Advocates TY 2024 forecast dental cost recommendation SDG&E of \$ \$3.866 million.

Exhibit CA-13-E, p. 13-14

Note: There is a discrepancy for the recommended funding between Cal Advocates' Testimony (\$3.866 million) and RO model (\$4.248 million), a difference of \$0.382 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	4,772	3,866	-906
TOTAL	4,772	3,866	-906

CHAPTER 1A15-a5

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-29-WP-R-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: HEALTH BENEFITS - VISION
Workpaper: 1PB000.002

SDG&E Position: SDG&E forecasts \$0.379 million for Health Benefits - Vision for Test-Year 2024.

SDG&E revised its request from \$0.388 million to \$0.379 million in Errata Testimony submitted in May 2023. Subsequently, SDG&E served Update Testimony (Exh. SCG-401/SDG&E-401) on July 7, 2023 where its forecast is updated to \$0.351 million, a reduction of \$0.028 million.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-30 to DSR-31

Cal Advocates Position: Cal Advocates recommends applying the same adjustment methodology used to calculate Cal Advocates' TY 2024 medical cost recommendation to calculate Cal Advocates' TY 2024 vision cost recommendation. This results in a Cal Advocates TY 2024 vision cost forecast recommendation for SDG&E of \$0.287 million.

Exhibit CA-13-E, p. 14

Note: There is a discrepancy for the recommended funding between Cal Advocates' Testimony (\$0.287 million) and RO model (\$0.338 million), a difference of \$0.051 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	379	287	-92
TOTAL	379	287	-92

CHAPTER 1A15-a6

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-29-WP-R-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: HEALTH BENEFITS-WELLNESS
Workpaper: 1PB000.003

SDG&E Position: SDG&E forecasts \$1.202 million for Health Benefits-Wellness for Test-Year 2024.

SDG&E revised its request from \$1.204 million to \$1.202 million in Errata Testimony submitted in May 2023. Subsequently, SDG&E served Update Testimony (Exh. SCG-401/SDG&E-401) on July 7, 2023 where its forecast is updated to \$1.221 million, an increase of \$0.019 million.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-31 to DSR-33

Cal Advocates Position: Cal Advocates has reviewed the programs, historical expenses, and projected expense forecasts for Health Benefits – Wellness and does not oppose Sempra's forecast.

Exhibit CA-13-E, p. 14-15

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	1,202	1,204	2
TOTAL	1,202	1,204	2

CHAPTER 1A15-a7

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-29-WP-R-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: HEALTH BENEFITS - EMP ASSISTANCE PROGRAM
Workpaper: 1PB000.004

SDG&E Position: SDG&E forecasts \$0.468 million for Health Benefits - Emp Assistance Program for Test-Year 2024.

SDG&E revised its request from \$0.476 million to \$0.468 million in Errata Testimony submitted in May 2023. Subsequently, SDG&E served Update Testimony (Exh. SCG-401/SDG&E-401) on July 7, 2023 where its forecast is updated to \$0.510 million, an increase of \$0.042 million.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-33 to DSR-34

Cal Advocates Position: Cal Advocates has reviewed the programs, historical expenses, and projected expense forecasts for Health Benefits – EAP and does not oppose Sempra’s forecast.

Exhibit CA-13-E, p. 15

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	468	476	8
TOTAL	468	476	8

CHAPTER 1A15-a8

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-29-WP-R-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: WELFARE BENEFITS-AD&D INSURANCE
Workpaper: 1PB000.006

SDG&E Position: SDG&E forecasts \$0.134 million for Welfare Benefits-AD&D Insurance for Test-Year 2024.

SDG&E revised its request from \$0.137 million to \$0.134 million in Errata Testimony submitted in May 2023. Subsequently, SDG&E served Update Testimony (Exh. SCG-401/SDG&E-401) on July 7, 2023 where its forecast is updated to \$0.136 million, an increase of \$0.002 million.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-35

Cal Advocates Position: Cal Advocates reviewed Sempra's testimony and workpapers, issued data requests to collect more information, and consulted prior Commission decisions and outside resources. Cal Advocates does not oppose Sempra's requests for the welfare benefits programs.

Exhibit CA-13-E, p. 15-16

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	134	137	3
TOTAL	134	137	3

CHAPTER 1A15-a9

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-29-WP-R-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: WELFARE BENEFITS-LIFE INSURANCE
Workpaper: 1PB000.008

SDG&E Position: SDG&E forecasts \$0.557 million for Welfare Benefits-Life Insurance for Test-Year 2024.

SDG&E revised its request from \$0.571 million to \$0.557 million in Errata Testimony submitted in May 2023. Subsequently, SDG&E served Update Testimony (Exh. SCG-401/SDG&E-401) on July 7, 2023 where its forecast is updated to \$0.567 million, , an increase of \$0.010 million.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-35 to DSR-36

Cal Advocates Position: Cal Advocates reviewed Sempra's testimony and workpapers, issued data requests to collect more information, and consulted prior Commission decisions and outside resources. Cal Advocates does not oppose Sempra's requests for the welfare benefits programs.

Exhibit CA-13-E, p. 15-16

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	557	571	14
TOTAL	557	571	14

CHAPTER 1A15-a10

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-29-WP-R-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN
Workpaper: 1PB000.009

SDG&E Position: SDG&E forecasts \$22.179 million for Retirement Benefits - Retirement Savings Plan for Test-Year 2024.

SDG&E revised its request from \$22.702 million to \$22.179 million in Errata Testimony submitted in May 2023. Subsequently, SDG&E served Update Testimony (Exh. SCG-401/SDG&E-401) on July 7, 2023 where its forecast is updated to \$22.954 million, an increase of \$0.775 million.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-36 to DSR-37

Cal Advocates Position: Cal Advocates does not oppose Sempra's requests for the Retirement Savings Plan.

Exhibit CA-13-E, p. 16-17

Note: There is a discrepancy for the recommended funding between Cal Advocates' Testimony (\$22.702 million) and RO model (\$11.351 million), a difference of \$11.351 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	22,179	11,351	-10,828
TOTAL	22,179	11,351	-10,828

CHAPTER 1A15-a11

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-29-WP-R-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: RETIREMENT BENEFITS-NQ SAVINGS PLAN
Workpaper: 1PB000.010

SDG&E Position: SDG&E forecasts \$0.268 million for Retirement Benefits-Nq Savings Plan for Test-Year 2024.

SDG&E's forecast is updated from \$0.268 million to \$0.274 million in Update Testimony (Exh. SCG-401/SDG&E-401) served on July 7, 2023, an increase of \$0.006 million.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-37

Cal Advocates Position: Cal Advocates recommends using the methodology in the testimony's ICP discussion to adjust Sempra's nonqualified retirements savings plan funding request. In addition, Cal Advocates recommends ratepayer funding of no more than 50% of nonqualified retirements savings plans. This results in a TY 2024 nonqualified retirement savings plan funding amount of \$0.122 million for SDG&E.

Exhibit CA-13-E, p. 16-18

Note: There is a discrepancy for the recommended funding between Cal Advocates' Testimony (\$0.122 million) and RO model (\$0.134 million), a difference of \$0.012 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	268	122	-146
TOTAL	268	122	-146

CHAPTER 1A15-a12

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-29-WP-R-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: RETIREMENT BENEFITS - SUPPLEMENTAL PENSION
Workpaper: 1PB000.011

SDG&E Position: SDG&E forecasts \$1.945 million for Retirement Benefits - Supplemental Pension for Test-Year 2024.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-38

Cal Advocates Position: Cal Advocates recommends ratepayer funding of no more than 50%, for a TY 2024 supplemental pension plan funding amount of \$0.973 million for SDG&E.

Exhibit CA-13-E, p. 18-19

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	1,945	973	-972
TOTAL	1,945	973	-972

CHAPTER 1A15-a13

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-29-WP-R-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: OTHER BENEFITS - BENEFIT ADMIN FEES
Workpaper: 1PB000.012

SDG&E Position: SDG&E forecasts \$0.975 million for Other Benefits - Benefit Admin Fees for Test-Year 2024.

SDG&E revised its request from \$0.977 million to \$0.975 million in Errata Testimony submitted in May 2023. Subsequently, SDG&E served Update Testimony (Exh. SCG-401/SDG&E-401) on July 7, 2023 where its forecast is updated to \$1.056 million, an increase of \$0.081 million.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-39 to DSR-40

Cal Advocates Position: Cal Advocates does not oppose Sempra's requests for the other benefits programs.

Exhibit CA-13-E, p. 19-20

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	975	977	2
TOTAL	975	977	2

CHAPTER 1A15-a14

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-29-WP-R-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: OTHER BENEFITS - EDUCATIONAL ASSISTANCE
Workpaper: 1PB000.013

SDG&E Position: SDG&E forecasts \$0.704 million for Other Benefits - Educational Assistance for Test-Year 2024.

SDG&E revised its request from \$0.718 million to \$0.704 million in Errata Testimony submitted in May 2023. Subsequently, SDG&E served Update Testimony (Exh. SCG-401/SDG&E-401) on July 7, 2023 where its forecast is updated to \$0.772 million, an increase of \$0.068 million.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-39 to DSR-41

Cal Advocates Position: Cal Advocates does not oppose Sempra's requests for the other benefits programs.

Exhibit CA-13-E, p. 19-20

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	704	718	14
TOTAL	704	718	14

CHAPTER 1A15-a15

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-29-WP-R-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: OTHER BENEFITS - MASS TRANSIT
Workpaper: 1PB000.015

SDG&E Position: SDG&E forecasts \$0.128 million for Other Benefits - Mass Transit for Test-Year 2024.

SDG&E revised its request from \$0.131 million to \$0.128 million in Errata Testimony submitted in May 2023.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-39, DSR-41 to DSR-42

Cal Advocates Position: Cal Advocates does not oppose Sempra's requests for the other benefits programs.

Exhibit CA-13-E, p. 19-20

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	128	131	3
TOTAL	128	131	3

Chapter 1 - Cal Advocates vs. SDG&E

Part A - O&M and Capital Expenditures

16. SDG&E-31 - SAFETY, RISK & ASSET MANAGEMENT SYSTEMS

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	Cal Advocates	Cal Advocates vs. SDG&E	
1. 1SM001.000	1,654	1,400	(254)	1A16-a1
2. 1SM003.000	2,076	804	(1,272)	1A16-a2
3. 1SM005.000	4,219	4,222	3	1A16-a3
TOTAL	7,949	6,426	(1,523)	

CHAPTER 1A16-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-31-WP-R-E
Area: SAFETY, RISK & ASSET MANAGEMENT SYSTEMS
Witness: Deremer, Kenneth J.

NONSHARED O&M

Subject: Safety Management System
Workpaper: 1SM001.000

SDG&E Position: SDG&E forecasts \$1.653* million for Safety Management System for Test-Year 2024.

* Amounts differ due to rounding.

Exhibit SDG&E-31-R-E, p. KJD-23 to KJD-32

Cal Advocates Position: Cal Advocates' recommendation for SDG&E's Safety Management Systems O&M expenses is \$1.400 million. Cal Advocates does not take an issue with SDG&E's labor forecast for its Safety Management Systems. For non-labor expense, Cal Advocates' recommendation is based on utilizing 2021 adjusted recorded expense and SDG&E's 2024 forecast with adjustments for proposed activities.

Exhibit CA-14-E, p. 45-48

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	616	616	0
NonLabor	1,038	784	-254
Nonstandard	0	0	0
TOTAL	1,654	1,400	-254

CHAPTER 1A16-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-31-WP-R-E
Area: SAFETY, RISK & ASSET MANAGEMENT SYSTEMS
Witness: Deremer, Kenneth J.

NONSHARED O&M

Subject: Asset Management
Workpaper: 1SM003.000

SDG&E Position: SDG&E forecasts \$2.077* million for Asset Management for Test-Year 2024.

*Amounts differ due to rounding

Exhibit SDG&E-31-R-E, p. KJD-59 to KJD-73

Cal Advocates Position: Cal Advocates recommends \$804,000 for TY 2024 for Asset Management department. Cal Advocates' recommendation utilized 2021 recorded adjusted expenses for Asset Management expenses plus incremental funding of \$111,000 to annualize one Asset Management Risk and Accountability Manager added in 2021.

Cal Advocates forecast for SDG&E's Safety Management Systems for TY2024 is based on the SDG&E's TY2024 forecast of \$2.303 million filed in Aug-2022, Exhibit SDG&E-31-R.

Exhibit CA-14-E, p. 48-52

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	1,110	446	-664
NonLabor	966	358	-608
Nonstandard	0	0	0
TOTAL	2,076	804	-1,272

CHAPTER 1A16-a3

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-31-WP-R-E
Area: SAFETY, RISK & ASSET MANAGEMENT SYSTEMS
Witness: Deremer, Kenneth J.

NONSHARED O&M

Subject: Enterprise Risk Management
Workpaper: 1SM005.000

SDG&E Position: SDG&E forecasts \$4.220* million for Enterprise Risk Management for Test-Year 2024.

*Amounts differ due to rounding.

Exhibit SDG&E-31-R-E, p. KJD-50 to KJD-59

Cal Advocates Position: Cal Advocates does not oppose SDG&E's forecast for Enterprise Risk Management of \$4.223** million.

**Cal Advocates forecast for SDG&E's Enterprise Risk Management for TY2024 is based on the SDG&E's TY2024 forecast of \$4.223 million filed in Aug-2022, Exhibit SDG&E-31-R.

Exhibit CA-14-E, p. 45

Note: ** SDG&E revised its request from \$4.223 million to \$4.219 million for WP 1SM005-000 in Errata Testimony submitted in May 2023.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	2,159	2,159	0
NonLabor	2,060	2,063	3
Nonstandard	0	0	0
TOTAL	4,219	4,222	3

Chapter 1 - Cal Advocates vs. SDG&E

Part A - O&M and Capital Expenditures

16. SDG&E-31 - SAFETY, RISK & ASSET MANAGEMENT SYSTEMS

b. O&M - SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	Cal Advocates	Cal Advocates vs. SDG&E	
1. 1SM00B-USS.ALL	1,239	1,249	10	1A16-b1
TOTAL	1,239	1,249	10	

CHAPTER 1A16-b1

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-31-WP-R-E
Area: SAFETY, RISK & ASSET MANAGEMENT SYSTEMS
Witness: Deremer, Kenneth J.

SHARED SERVICES O&M

Subject: Safety
Workpaper: 1SM00B-USS.ALL

SDG&E Position: SDG&E forecasts \$1.239 million for SDG&E Field Safety for Test-Year 2024.

Exhibit SDG&E-31-R-E, p. KJD-73 to KJD-80

Cal Advocates Position: Cal Advocates does not oppose SDG&E's for its Shared Services activities for SDG&E's Safety, Risk and Asset Management Systems**.

** Note Cal Advocates forecast for SDG&E's Shared Services activities for TY2024 is based on the SDG&E's TY2024 forecast of \$1.249 million filed in Aug-2022, Exhibit SDG&E-31-R.

Exhibit CA-14-E, p. 5

Note: SDG&E revised its request from \$1.249 million to \$1.239 million, a reduction of \$0.010 million in Errata Testimony submitted in May 2023.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

SDG&E	Labor	NLbr	NSE	Total
2100-0214.000	846	393	0	1,239
Total	846	393	0	1,239

Cal Advocates	Labor	NLbr	NSE	Total
2100-0214.000	846	403	0	1,249
Total	846	403	0	1,249

Difference	Labor	NLbr	NSE	Total
2100-0214.000	0	10	0	10
Total	0	10	0	10

Chapter 1 - Cal Advocates vs. SDG&E

Part A - O&M and Capital Expenditures

16. SDG&E-31 - SAFETY, RISK & ASSET MANAGEMENT SYSTEMS

c. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SDG&E	Cal Advocates	Cal Advocates vs. SDG&E	
1. S0906.0.ALL	6,945	17,457	10,512	1A16-c1
TOTAL	6,945	17,457	10,512	

CHAPTER 1A16-c1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-31-CWP-E
Area: SAFETY, RISK & ASSET MANAGEMENT SYSTEMS
Witness: Deremer, Kenneth J.

CAPITAL EXPENDITURES

Project: Contractor Field Safety Management Pool
Budget Code: S0906.0.ALL

SDG&E Position: SDG&E requests \$2.200 million for 2022, \$2.373 million for 2023, and \$2.372 million for 2024 for Contractor Field Safety Management Overhead Pool.

SDG&E revised its request from \$6.3 million for 2022, 6.818 million for 2023, and 6.817 million for 2024 to \$2.2 million for 2022, 2.373 million for 2023, and 2.372 million for 2024 in Errata Testimony submitted in May 2023.

Exhibit SDG&E-31-R-E, p. KJD-81

Cal Advocates Position: For Contractor Field Safety Management Pool, Cal Advocates recommends a forecast of \$5.474 million in 2022, \$5.992 million in 2023, and \$5.991 million in 2024.

**Note Cal Advocates forecast for SDG&E's Contractor Field Safety Management Pool is based on SDG&E's forecasts \$6.3 million for 2022, 6.818 million for 2023, and 6.817 million for 2024 filed in Aug-2022, Exhibit SDG&E-31-R.

Exhibit CA-14-E, p. 7

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
S09060.001	2,200	2,200	2,200	6,600
S09060.002	0	58	57	115
S09060.003	0	115	115	230
Total	2,200	2,373	2,372	6,945

Cal Advocates	2022	2023	2024	Total
S09060.001	5,474	5,474	5,474	16,422
S09060.002	0	173	172	345
S09060.003	0	345	345	690
Total	5,474	5,992	5,991	17,457

Difference	2022	2023	2024	Total
S09060.001	3,274	3,274	3,274	9,822
S09060.002	0	115	115	230
S09060.003	0	230	230	460
Total	3,274	3,619	3,619	10,512

Chapter 1 - Cal Advocates vs. SDG&E

Part A - O&M and Capital Expenditures

17. SDG&E-32 - PEOPLE AND CULTURE DEPARTMENT

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	Cal Advocates	Cal Advocates vs. SDG&E	
1. 1HR000.000	1,021	721	(300)	1A17-a1
2. 1HR002.001	2,788	2,259	(529)	1A17-a2
3. 1HR003.000	2,900	2,250	(650)	1A17-a3
4. 1HR004.000	945	485	(460)	1A17-a4
5. 1HR005.000	3,057	2,608	(449)	1A17-a5
6. 1HR006.000	2,428	1,819	(609)	1A17-a6
TOTAL	13,139	10,142	(2,997)	

CHAPTER 1A17-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-32-WP-R-E
Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Taylor, Alexandra

NONSHARED O&M

Subject: VP - People and Culture
Workpaper: 1HR000.000

SDG&E Position: SDG&E forecasts \$1.021 million for VP - People and Culture for Test-Year 2024.

Exhibit SDG&E-32-2E, p. AGT-11 to AGT-12

Cal Advocates Position: Cal Advocates' TY 2024 recommendation for VP-People and Culture O&M expense is \$721,000, which is \$300,000 less than SDG&E's request of \$1.021 million. Cal Advocates developed its recommendation by utilizing SDG&E's 2021 recorded adjusted expenses of \$721,000.

Exhibit CA-14-E, p. 59-61

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	338	238	-100
NonLabor	683	483	-200
Nonstandard	0	0	0
TOTAL	1,021	721	-300

CHAPTER 1A17-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-32-WP-R-E
Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Taylor, Alexandra

NONSHARED O&M

Subject: Long-Term Disability (LTD)
Workpaper: 1HR002.001

SDG&E Position: SDG&E forecasts \$2.788 million for Long-Term Disability (LTD) for Test-Year 2024. SDG&E uses a zero-based forecast method where LTD costs are forecasted using base year recorded and escalated for estimated changes in labor costs.

Exhibit SDG&E-32-E, p. AGT-14 to AGT-15

Cal Advocates Position: Cal Advocates' TY 2024 recommendation for Long-Term Disability O&M expense is \$2.259* million, which is \$598,000** less than SDG&E's request of \$2.857 million. Cal Advocates develops different TY forecasts relative to SDG&E for Long-Term Disability O&M expenses by utilizing base year recorded data for proposed TY activities.

Exhibit CA-14-E, p. 63-65

**Cal Advocates reduction is based on the SDG&E's TY2024 forecast of \$2.857 million filed in May-2022, Exhibit SDG&E-32. Subsequently, SDG&E revised its forecast to \$2.788 million in May-2023, a reduction of \$0.069 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	2,788	2,259	-529
Nonstandard	0	0	0
TOTAL	2,788	2,259	-529

CHAPTER 1A17-a3

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-32-WP-R-E
Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Taylor, Alexandra

NONSHARED O&M

Subject: Human Resources
Workpaper: 1HR003.000

SDG&E Position: SDG&E forecasts \$2.9 million for Human Resources for Test-Year 2024.

Exhibit SDG&E-32-E, p. AGT-15 to AGT-18

Cal Advocates Position: Cal Advocates' TY 2024 recommendation for SDG&E's Human Resources O&M expenses is \$2.250 million. Cal Advocates utilized SDG&E's 2021 recorded adjusted expense of \$2.250 million for its TY recommendation.

Exhibit CA-14-E, p. 61-63

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	2,709	2,145	-564
NonLabor	191	105	-86
Nonstandard	0	0	0
TOTAL	2,900	2,250	-650

CHAPTER 1A17-a4

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-32-WP-R-E
Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Taylor, Alexandra

NONSHARED O&M

Subject: Diversity and Inclusion
Workpaper: 1HR004.000

SDG&E Position: SDG&E forecasts \$0.945 million for Diversity and Inclusion for Test-Year 2024.

Exhibit SDG&E-32-E, p. AGT-19 to AGT-21

Cal Advocates Position: Cal Advocates' TY 2024 recommendation of SDG&E's Diversity and Inclusion O&M expenses is \$485,000.

Exhibit CA-14-E, p. 65-67

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	714	428	-286
NonLabor	231	57	-174
Nonstandard	0	0	0
TOTAL	945	485	-460

CHAPTER 1A17-a5

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-32-WP-R-E
Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Taylor, Alexandra

NONSHARED O&M

Subject: Diversity and Workforce Management
Workpaper: 1HR005.000

SDG&E Position: SDG&E forecasts \$3.057 million for Diversity and Workforce Management for Test-Year 2024.

Exhibit SDG&E-32-E, p. AGT-21 to AGT-25

Cal Advocates Position: Cal Advocates' TY 2024 recommendation for SDG&E's Diversity and Workforce Management O&M expenses is \$2.608 million.

Exhibit CA-14-E, p. 67-68

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	2,101	1,702	-399
NonLabor	956	906	-50
Nonstandard	0	0	0
TOTAL	3,057	2,608	-449

CHAPTER 1A17-a6

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-32-WP-R-E
Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Taylor, Alexandra

NONSHARED O&M

Subject: Organizational Effectiveness
Workpaper: 1HR006.000

SDG&E Position: SDG&E forecasts \$2.428 million for Organizational Effectiveness for Test-Year 2024.

Exhibit SDG&E-32-E, p. AGT-25 to AGT-30

Cal Advocates Position: Cal Advocates' TY 2024 recommendation for Organizational Effectiveness activities O&M expenses is \$1.819 million. Cal Advocates' recommendation utilized SDG&E's 2021 adjusted recorded expenses of \$1.819 million for its TY 2024 forecast.

Exhibit CA-14-E, p. 68-70

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	2,000	1,546	-454
NonLabor	428	273	-155
Nonstandard	0	0	0
TOTAL	2,428	1,819	-609

Chapter 1 - Cal Advocates vs. SDG&E

Part A - O&M and Capital Expenditures

18. SDG&E-33 - ACCOUNTING AND FINANCE, LEGAL, REGULATORY AFFAIRS, EXTERNAL AFFAIRS

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	Cal Advocates	Cal Advocates vs. SDG&E	
1. 1AG001.000	6,373	5,881	(492)	1A18-a1
TOTAL	6,373	5,881	(492)	

CHAPTER 1A18-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-33-WP-R-E
Area: ACCOUNTING AND FINANCE, LEGAL, REGULATORY AFFAIRS, EXTERNAL AFFAIRS
Witness: Agarwal, Rajan

NONSHARED O&M

Subject: Financial & Business Planning
Workpaper: 1AG001.000

SDG&E Position: SDG&E forecasts \$6.374 million for Financial & Business Planning. SDG&E utilized a base-year forecast plus incremental adjustments for proposed Test-Year funding.

Exhibit SDG&E-33-R-E, p. RA-16 to RA-19

Cal Advocates Position: Cal Advocates recommends \$5.881 million for the Financial and Business Planning department. Cal Advocates' recommendation utilized 2021 recorded adjusted expenses for Financial and Business Planning expenses.

Exhibit CA-14-E, p. 73-76

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Cal Advocates</u>	<u>Difference</u>
Labor	6,310	5,831	-479
NonLabor	63	50	-13
Nonstandard	0	0	0
TOTAL	6,373	5,881	-492

Chapter 1 - Cal Advocates vs. SDG&E

Part B - Capital-Related Costs

1. SDG&E-36 - DEPRECIATION

Issue #	Subject	Reference
1. SDG&E36.000	Depreciation Parameters	1B1-a1
TOTAL	TOTAL	

CHAPTER 1B1-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-36-R
Area: DEPRECIATION
Witness: Watson, Dane A.
Subject: Depreciation Parameters

Issue Description: Depreciation Parameters

SDG&E Position: For gas plant depreciation rates SDG&E recommends the depreciation rates provided in Appendix A of the Depreciation Rate Study, which is Attachment C to Exhibit SDG&E-36-R. SDG&E's recommended depreciation rates are based on a comprehensive study and analysis of SDG&E's gas plant. SDG&E recommends holding its common and electric gas depreciation rates constant. SDG&E disagrees with Cal Advocates' positions and recommendations regarding SDG&E's gas plant depreciation rates. Cal Advocates fails to provide any actuarial analysis that shows how actuarial company data compares to their proposals. Cal Advocates' proposed rates would take a one-sided approach to move life out—extending the life for numerous larger accounts—but freeze cost of removal at levels that have been in place for eight years. Cal Advocates did not object to SDG&E

Exhibit SDG&E-36-E, pp. DAW-1; DAW-7 to DAW-8

Cal Advocates Position: For gas plant depreciation rates, Cal Advocates recommends that: 1) Longer service life parameters be adopted; 2) Any proposal to shorten a service life be denied and the current service life be retained; 3) Any increase in negative net salvage parameters should be rejected; and that 4) If the Commission increases any depreciation parameters, that the costs be prorated over various cycles. Exhibit CA-17, p. 3, 15-23

Note: Cal Advocates takes no issue with SDG&E's proposals to maintain depreciation rates for electric and common plant at the current rates. Exhibit CA-17, p. 13, 21-22

Chapter 1 - Cal Advocates vs. SDG&E

Part B - Capital-Related Costs

2. SDG&E-38 - WORKING CASH

Issue #	Subject	Reference
1. SDG&E38.000	Revenue Lag Days	1B2-a1
2. SDG&E38.001	Federal Income Taxes Lag Days	1B2-a2
3. SDG&E38.002	California Corporate Franchise Taxes	1B2-a3
TOTAL	TOTAL	

CHAPTER 1B2-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-38-R-E
Area: WORKING CASH
Witness: Guidi, Jack M.
Subject: Revenue Lag Days

Issue Description:

SDG&E Position: SDG&E proposes a revenue lag of 48.6 days for Test-Year 2024. The revenue lag is comprised of the following:

- 1) Meter Reading Lag - 15.21 days
- 2) Billing Lag - 3.40 days
- 3) Collection Lag - 29.18 days
- 4) Bank Lag - 0.81 days

Exhibit SDG&E-38-R-E, pp. JMG-7, JMG-15 through JMG-16

Cal Advocates Position: Cal Advocates recommends that the Commission adopt a revenue lag of 45.51 days. Cal Advocates recommends that its adjustments to Billing Lag Time and Bank Lag Time be included in the Revenue Lag Time calculations to reflect the increasing utilization of technology to receive mail and send payments.

Cal Advocates recommends that the Commission adopt a billing lag of 0.91 days and bank lag of 0.22 days. Cal Advocates recommends that SCG's Billing Lag and Bank Lag time be reduced by 73.3% to reflect the increasing utilization of technology to send and receive mail.

Exhibit CA-16, p. 16-19

CHAPTER 1B2-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-38-R-E
Area: WORKING CASH
Witness: Guidi, Jack M.
Subject: Federal Income Taxes Lag Days

Issue Description:

SDG&E Position: SDG&E proposes a Federal Income Taxes lag of 2.98 days for Test-Year 2024.

Exhibit SDG&E-38-R-E, p. JMG-6 and JMG-19

Cal Advocates Position: Cal Advocates recommends the Commission adopt 82.2 lag days for FIT. This is the weighted average lag day figure, based upon the quarterly payment due dates for estimated tax installments.

Exhibit CA-16, p. 19-20

CHAPTER 1B2-a3

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-38-R-E
Area: WORKING CASH
Witness: Guidi, Jack M.
Subject: California Corporate Franchise Taxes

Issue Description:

SDG&E Position: SDG&E proposes a California Corporate Franchise Taxes lag of 9.48 days for Test-Year 2024.

Exhibit SDG&E-38-R-E, p. JMG-16 and JMG-19

Cal Advocates Position: Cal Advocates recommends the Commission adopt 82.2 lag days for California State Franchise Taxes. This is the weighted average lag day figure, based upon the payment due dates for estimated tax installments.

Exhibit CA-16, p. 20

Chapter 1 - Cal Advocates vs. SDG&E

Part C - Other

1. SDG&E-04 - GAS DISTRIBUTION

Issue #	Subject	Reference
1. SDG&E04.000	Locate and Mark Balancing Account (LMBA)	1C1-a1
2. SDG&E04.001	Litigated Project Cost Memorandum Account (LPCMA)	1C1-a2
TOTAL	TOTAL	

CHAPTER 1C1-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-04-R-E
Area: GAS DISTRIBUTION
Witness: Kinsella, L. Patrick
Subject: Locate and Mark Balancing Account (LMBA)

Issue Description:

SDG&E Position: SDG&E proposes to create electric and gas Locate and Mark Balancing Account (LMBA), as two-way, interest-bearing balancing accounts. SDG&E Gas Distribution has seen an increase in USA tickets year over year and expects this trend to continue, especially given recent legislation increasing penalties for the failure to notify a gas utility of the need to locate and mark and SDG&E's push for public awareness. The extent of increased expenses for L&M activities are difficult to accurately predict, making the authorization of SDG&E's proposed LMBA, a two-way balancing account, appropriate.

Exhibit SDG&E-04-R-E, p. LPK-33 and SDG&E-43-R-E, p. JK-23, and SDG&E-204, p. LPK-11- LPK-12.

Cal Advocates Position: Cal Advocates opposes the creation of a Locate and Mark Balancing Account (LMBA).

Exhibit CA-04, p. 2, 9-11

CHAPTER 1C1-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-04-R-E
Area: GAS DISTRIBUTION
Witness: Kinsella, L. Patrick
Subject: Litigated Project Cost Memorandum Account (LPCMA)

Issue Description:

SDG&E Position: SDG&E proposes to create the electric and gas LPCMA as interest-bearing memorandum accounts recorded on SDG&E's financial statements. The purpose of the LPCMA is to record the capital-related costs associated with projects that are intended to qualify as a collectible project to be recovered from third-party customers (e.g., Contributions in Aid of Construction from a local governmental entity) instead of ratepayers, but later are deemed by a court to be non-collectible from third-party customers.

Please refer to Section 8 III.F. of the Rebuttal Testimony of Oliva Reyes (Exhibit SD&E-211 - Electric Distribution Capital), which addresses intervenors' recommendations that the LPCMA should not be approved.

Exhibit SDG&E-04-R-E, p. LPK-67 to LPK-68 and SDG&E-43-R-E, p. JK-23 to JK-24, and SDG&E-204, p. LPK-12

Cal Advocates Position: Cal Advocates opposes the creation of a Litigated Project Cost Memorandum Account (LPCMA).

Exhibit CA-04, p. 2, 12-15

Chapter 1 - Cal Advocates vs. SDG&E

Part C - Other

2. SDG&E-11 - ELECTRIC DISTRIBUTION CAPITAL

Issue #	Subject	Reference
1. SDG&E11.000	Proposed Litigated Project Costs Memo Account (LPCMA)	1C2-a1
2. SDG&E11.001	Proposal to Close the Overhead Pools Balancing Account (OPBA)	1C2-a2
TOTAL	TOTAL	

CHAPTER 1C2-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-11-R-E
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva
Subject: Proposed Litigated Project Costs Memo Account (LPCMA)

Issue Description:

SDG&E Position: SDG&E requests approval of a Litigated Project Costs Memorandum Account (LPCMA) to record the capital costs for projects that are intended to qualify as a collectible project to be recovered from third-party customers instead of ratepayers, but later are deemed by a court to be non-collectible from third-parties customers.

Ex. SDG&E-11-R, pp. OR-23 - OR-24

Cal Advocates Position: Cal Advocates opposes Sempra's proposal to establish the LPCMA.

Exhibit CA-06, pp. 12 - 14

CHAPTER 1C2-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-11-R-E
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva
Subject: Proposal to Close the Overhead Pools Balancing Account (OPBA)

Issue Description:

SDG&E Position: In the TY 2024 proceeding, SDG&E requests that the Commission again authorize its OH Pools forecasts as reasonable, but without one-way balancing treatment. SDG&E is requesting that the OPBA be closed, please see the Regulatory Accounts testimony of Jason Kupfersmid (Exhibit SDG&E-43).

Exhibit SDG&E-11-R, pp. OR-83 - OR-87

Cal Advocates Position: Cal Advocates is opposed to SDG&E's request to close the OPBA.

Exhibit CA-06, pp. 19 - 21

Chapter 1 - Cal Advocates vs. SDG&E

Part C - Other

3. SDG&E-13 - WILDFIRE MITIGATION AND VEGETATION MANAGEMENT

Issue #	Subject	Reference
1. SDG&E13.000	Wildfire Mitigation Plan Balancing Account (WMPBA)	1C3-a1
2. SDG&E13.001	Safety and Risk Assessment - Hardening & Undergrounding	1C3-a2
TOTAL	TOTAL	

CHAPTER 1C3-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-13-2R-E
Area: WILDFIRE MITIGATION AND VEGETATION MANAGEMENT
Witness: Woldemariam, Jonathan T.
Subject: Wildfire Mitigation Plan Balancing Account (WMPBA)

Issue Description:

SDG&E Position: SDG&E proposes to create electric and gas WMPBAs as two-way interesting-bearing balancing accounts recorded on SDG&E's financial statements. The purpose of the WMPBA is to record costs incurred to implement SDG&E's Commission-approved Wildfire Mitigation Plan and its balance reflects those costs net of revenue requirement authorized in this TY 2024 GRC as discussed in the Wildfire Mitigation and Vegetation Management testimony of Jonathan T. Woldemariam (EX. SDG&E-13). SDG&E proposes to amortize the balance in the WMPBA in customer rates in connection with the annual regulatory account update advice letter filing.

Exhibit p. SDG&E-43-R-E, p. JK-25 and SDG&E-13-2R-E p. JTW-16 to JTW-20

Cal Advocates Position: Cal Advocates recommends that SDG&E's Wildfire Mitigation Program be subject to two-way balancing account treatment, along with the requirement that the utility file an application for reasonableness review of any recorded costs in excess of 110% of the capital expenditure amounts authorized in this decision. Any undercollection that is less than 100% of the amount authorized, as well as the refund of any overcollection, should be filed via Tier 2 advice letter.

Exhibit CA-20, p. 20

CHAPTER 1C3-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-13-2R-E
Area: WILDFIRE MITIGATION AND VEGETATION MANAGEMENT
Witness: Woldmariam, Jonathan T.
Subject: Safety and Risk Assessment - Hardening & Undergrounding

Issue Description:

SDG&E Position: The Commission should reject Cal Advocates' approach for work that is deemed reasonable. The goals of the proposed cost cap can be achieved through existing conventional ratemaking tools, including SDG&E's proposed two-way balancing account for wildfire mitigation activities (supported by Cal Advocates Post-Test Year witness). By approving a revenue requirement associated with this request and a two-way balancing account, the Commission would 1) cap total capital expenditure on system hardening for this GRC period and 2) allow flexibility for SDG&E to reallocate money within its system hardening budget, promoting efficiency by allowing SDG&E to harden more power lines if hardening work is completed at lower than forecasted unit costs or more quickly than forecast.

Exhibit SDG&E-213, p. 34-38.

Cal Advocates Position:

Cal Advocates recommends authorizing the following unit cost caps for hardening :

1) If SDG&E hardens the top 20% riskiest circuit segments, the Commission should cap the recovery of: (a) undergrounding at SDG&E's 2024 unit cost forecasts, and (b) covered conductor at SDG&E's 2022 to 2024 average unit cost forecasts. If all top 20% riskiest segments are hardened (1,765 circuit miles), it would eliminate 80% of SDG&E's identified wildfire risks in the HFTDs. SDG&E forecasts to harden 1,107 circuit miles of these segments from 2023 to 2027.

2) For the next 20% riskiest segments, recommends a 20% reduction of full unit cost recovery. All segments at this risk level (1,624 circuit miles make up 5.6% of wildfire risk in HFTDs. SDG&E forecasts to harden 60 circuit miles from 2023 to 2027.

See notes to continue.

Note: 3) For the bottom 60% riskiest segments, recommends a 40% reduction of the full unit cost recovery. Even if SDG&E hardened all these segments (1,561 miles), it would reduce at most 1% of wildfire risks. SDG&E forecasts to harden 24 circuit miles of these segments from 2023 to 2027.

The Commission should authorize a per-mile cost recovery and adopt a price structure based on comparative risk reduction.

Cal Advocates recommends capping the total capital expenditure on system hardening for this GRC.

Exhibit, CA-21, 1-4

Chapter 1 - Cal Advocates vs. SDG&E

Part C - Other

4. SDG&E-15 - CLEAN ENERGY INNOVATIONS

Issue #	Subject	Reference
1. SDG&E15.000	Hydrogen Build-Ready Balancing Account (HBRBA)	1C4-a1
TOTAL	TOTAL	

CHAPTER 1C4-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-15-R-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando
Subject: Hydrogen Build-Ready Balancing Account (HBRBA)

Issue Description:

SDG&E Position: SDG&E proposes to create the electric HBRBA as a two-way interest-bearing balancing account recorded on SDG&E's financial statements. The purpose of this account is to record the difference between the authorized revenue requirement to be adopted in this TY 2024 GRC and actual expenses incurred associated with the Hydrogen Build Ready Infrastructure program, as discussed in the Clean Energy Innovations testimony of Fernando Valero (Ex. SDG&E-15). SDG&E proposes to amortize the balance in the HBRBA in customer rates in connection with the annual regulatory account update advice letter filing.

Exhibit SDG&E-15-R-E, p. FV-28 to FV-29 and SDG&E-43-R-E, p. JK-22 to JK-23

Cal Advocates Position: Cal Advocates oppose SDG&E's request for a two-way balancing account. If the Commission elects to allow recovery for this program, it should do so via a one-way balancing account rather than a two-way balancing account.

Exhibit CA-09-E, p. 49-52

Chapter 1 - Cal Advocates vs. SDG&E

Part C - Other

5. SDG&E-16 - CUSTOMER INFORMATION SYSTEM REPLACEMENT POLICY

Issue #	Subject	Reference
1. SDG&E16.000	Customer Information Systems Balancing Account (CISBA)	1C5-a1
TOTAL	TOTAL	

CHAPTER 1C5-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-16
Area: CUSTOMER INFORMATION SYSTEM REPLACEMENT POLICY
Witness: Sacco, Therese C.
Subject: Customer Information Systems Balancing Account (CISBA)

Issue Description:

SDG&E Position: SDG&E requests that the CISBA accounts be closed effective December 31, 2023, and any remaining balance be transferred to the Electric Distribution Fixed Cost Account (EDFCA) for electric and the Core Fixed Cost Account (CFCA) and Noncore Fixed Cost Account (NFCA) for gas.

Exhibit SDG&E-16, p. TCS-4 to TCS-6 and SDG&E-43-R-E, p. JK-3

Cal Advocates Position: Cal Advocates recommends non-closure of the CISBA as proposed in Ex. SDG&E-16, p. TCS-6 (lines 16 11-16) and continued recording of these costs in the CISBA.

Exhibit CA-11 , p. 56-59

Chapter 1 - Cal Advocates vs. SDG&E

Part C - Other

6. SDG&E-21 - CLEAN TRANSPORTATION

Issue #	Subject	Reference
1. SDG&E21.000	Vehicle Grid Integration Balancing Account (VGIBA)	1C6-a1
TOTAL	TOTAL	

CHAPTER 1C6-a1

San Diego Gas & Electric Company
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Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-21
Area: CLEAN TRANSPORTATION
Witness: Faretta, Christopher
Subject: Vehicle Grid Integration Balancing Account (VGIBA)

Issue Description:

SDG&E Position: The electric VGIBA is a one-way interest-bearing balancing account recorded on SDG&E's financial statements. The purpose of this account is to record the authorized revenue requirement and actual incremental costs from implementing the 2016 VGI Pilot Program. Details of the VGIBA costs are discussed in the Clean Transportation testimony of Jennifer L. Reynolds (Ex. SDG&E-21). When the TY 2024 GRC proceeding concludes, SDG&E proposes to transfer the December 31, 2023 VGIBA electric undercollected balance to the EDFCA for inclusion in the next available rate change, and to close the VGIBA thereafter.

Exhibit SDG&E-21, p. JLR-15 to JLR-16 and SDG&E-43-R-E, p. JK-8

Cal Advocates Position: Cal Advocates understands the VGIBA is a one-way interest bearing balancing account whereby the Commission authorized \$45 million for recovery. However, upon SDG&E's response to a data request, SDG&E bases this potential under-collection on a total revenue requirement of approximately \$76.5 million in addition to a request for an additional \$3.5 million.

Given this change in recovery from \$45 million to \$76.5 million and SDG&E's request for an additional \$3.5 million, Cal Advocates opposes closure of this account. Cal Advocates recommends an audit of this account to address the authority to change a previously-authorized Commission determination, and the reasonableness of including \$3.5 million due to unforeseen costs.

Exhib CA-11, p. 12-14

Chapter 1 - Cal Advocates vs. SDG&E

Part C - Other

7. SDG&E-27 - CORPORATE CENTER - GENERAL ADMINISTRATION

Issue #	Subject	Reference
1. SDG&E27.000	Privileged Internal Audit Reports	1C7-a1
TOTAL	TOTAL	

CHAPTER 1C7-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-27-R-E
Area: CORPORATE CENTER - GENERAL ADMINISTRATION
Witness: Cooper, Derick R.
Subject: Privileged Internal Audit Reports

Issue Description: Privileged Internal Audit Reports

SDG&E Position: Cal Advocates' recommendation should be rejected based on the following .

- 1) Cal Advocates makes no claim that the expenses incurred were incorrect or imprudent.
- 2) The CPUC has long recognized the validity of the attorney/client privilege and there should be no automatic penalty to a regulated entity simply for exercising its legal rights.
- 3) It should be noted that these historical costs at issue are not used for GRC forecasting purposes. Instead, the allocation of these forecasted costs within the Audit Services department is based on the annual Audit Plan .

Exhibit SCG-223 / SDG&E-227, p. DRC-4 to DRC-6

Cal Advocates Position: Cal Advocates recommends the removal of \$233,000 in 2017, \$101,000 in 2018, \$217,000 in 2019, \$546,000 in 2020 and \$334,000 for the internal audits that SDG&E asserts are protected by attorney-client privilege.

Exhibit CA-19, p. 12-13

Chapter 1 - Cal Advocates vs. SDG&E

Part C - Other

8. SDG&E-28 - CORPORATE CENTER - INSURANCE

Issue #	Subject	Reference
1. SDG&E28.000	LIPBA - Wildfire Liability Insurance	1C8-a1
TOTAL	TOTAL	

CHAPTER 1C8-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-28
Area: CORPORATE CENTER - INSURANCE
Witness: Gaughan, Dennis J.
Subject: LIPBA - Wildfire Liability Insurance

Issue Description:

SDG&E Position: Sempra requests \$237.913 million for Wildfire Liability Insurance. SoCalGas and SDG&E (Sempra) request reauthorization of their two-way Liability Insurance Premium Balancing Accounts (LIPBAs) for the TY 2024 GRC period.

Exhibit SCG-24/SDG&E-28, p. DJG-9 and SDG&E-43-R-E, p. JK-12 to JK-13

Cal Advocates Position: Cal Advocates recommends making modifications to LIPBA (Liability Insurance Premium Balancing Accounts) for wildfire insurance and recommends Sempra to consider implementing self insurance if insurance increases in cost above \$250 million. Cal Advocates recommends LIPBA continue for wildfire liability insurance with certain modifications.

Exhibit CA-12-E, p. 1, 7-12

Chapter 1 - Cal Advocates vs. SDG&E

Part C - Other

9. SDG&E-31 - SAFETY, RISK & ASSET MANAGEMENT SYSTEMS

Issue #	Subject	Reference
1. SDG&E31.000	Removal of one-time expenses in 2019 and 2020	1C9-a1
TOTAL	TOTAL	

CHAPTER 1C9-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-31-R-E
Area: SAFETY, RISK & ASSET MANAGEMENT SYSTEMS
Witness: Deremer, Kenneth J.
Subject: Removal of one-time expenses in 2019 and 2020

Issue Description: Removal of one-time expenses in 2019 and 2020

SDG&E Position: Cal Advocates' proposed reductions to SDG&E's 2019 and 2020 costs for three one-time transactions have no bearing and do not impact SDG&E's Base Year or Test Year forecast since SDG&E utilized a 2021 Base Year forecast methodology.

Exhibit SDGE-231, p. KJD-9 to KJD-10

Cal Advocates Position: Cal Advocates recommends the removal of the following one-time expenses.

- 1) \$268,378 - Vendor invoice for consulting milestone payment in 2019.
- 2) \$224,454 – Invoice accrual for services provided in 2019.
- 3) \$335,000 – Invoice accrual for services provide in 2020.

Exhibit CA-19, p. 2, 13-15

Chapter 1 - Cal Advocates vs. SDG&E

Part C - Other

10. SDG&E-39 - GAS CUSTOMER FORECAST

Issue #	Subject	Reference
1. SDG&E39.000	Gas Residential Customers	1C10-a1
2. SDG&E39.001	Econometric Software	1C10-a2
3. SDG&E39.002	50 Percent Reduction to the Rate of Gas Customer Growth	1C10-a3
TOTAL	TOTAL	

CHAPTER 1C10-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-39
Area: GAS CUSTOMER FORECAST
Witness: Martinez, Eduardo
Subject: Gas Residential Customers

Issue Description:

SDG&E Position: For the residential market segment, SDG&E uses housing-starts as the basis of its forecast. SDG&E's forecast of the average annual active gas residential customers are as follow:

Year	Avg Annual Gas Customers
2022	880,418
2023	888,738
2024	896,990

Exhibit SDG&E-39, p. SW-4

Cal Advocates Position: Cal Advocates recommends 878,130 for 2022, 886,153 for 2023 and 894,193 for TY2024 for Gas Residential Customer Forecast.

Exhibit CA-18-2E, p. 2-3

CHAPTER 1C10-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-39
Area: GAS CUSTOMER FORECAST
Witness: Martinez, Eduardo
Subject: Econometric Software

Issue Description:

SDG&E Position: SDG&E's use of Econometric Software is reasonable. The software worked and it produced forecasts that, as demonstrated, are reasonable and should be adopted. Any implication or attempt to undermine the reasonableness of SDG&E's forecasts based on the software should be rejected.

SDG&E is open to exploring the use of alternative software packages in the future.

Exhibit SDG&E-239-E, p. EJM-16

Cal Advocates Position: Cal Advocates recommends, for the next GRC, that both utilities use up-to-date econometric software, recognized within the industry for forecasting purposes, rather than an obsolete package that is no longer in production and no longer supported by the manufacturer.

Exhibit CA-18-2E, p. 2

CHAPTER 1C10-a3

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-39
Area: GAS CUSTOMER FORECAST
Witness: Martinez, Eduardo
Subject: 50 Percent Reduction to the Rate of Gas Customer Growth

Issue Description:

SDG&E Position: SDG&E believes that the proposed 50% is arbitrary, without any support, and unreasonable. Therefore, a blanket and unsupported 50% reduction to the gas customer forecast in 2023 and 2024 should be rejected.

Exhibit SDGE-239-E, p. EJM-14 to EJM-15

Cal Advocates Position: Cal Advocates recommends that SDG&E's Residential meter forecast, should be discounted by 50% as of July 2023 to account for the Commission's D.22-09-026 to disallow gas line extensions' allowances, refunds, and discounts.

Exhibit CA-18-2E, p. 12-13

Chapter 1 - Cal Advocates vs. SDG&E

Part C - Other

11. SDG&E-40 - ELECTRIC CUSTOMER FORECAST

Issue #	Subject	Reference
1. SDG&E40.000	Electric Residential Customer Forecast	1C11-a1
TOTAL	TOTAL	

CHAPTER 1C11-a1

San Diego Gas & Electric Company
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Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-40
Area: ELECTRIC CUSTOMER FORECAST
Witness: Schiermeyer, Kenneth E.
Subject: Electric Residential Customer Forecast

Issue Description:

SDG&E Position: The residential customer forecast was developed using an econometric model based on the service area's projected level of housing completions, seasonal factors and other factors that influence customer growth. The residential forecast was based on quarterly historical data from 1990 through 2021.

Economic and demographic data for this electric customer forecast are based on December 2021 information released from IHS Global Insight's Regional Economic Service and December 2021 information released from Moody's Regional Economic Service. A 50/50 blend of these forecasts allows SDG&E to reflect the different views of each economic forecasting service .

Year	Avg Annual Residential Electric Customers
2022	1,341,338
2023	1,354,871

Cal Advocates Position: Cal Advocates recommends 1,340,487 for 2022, 1,351,127 for 2023 and 1,361,964 for TY2024 for Electric Residential Customer Forecast.

Cal Advocates utilized the same Excel model as SDG&E and applied a 10-year quarterly moving average to the 50/50 Blend (Q Basis) to normalize SDG&E's Housing Completions data to the model.

Exhibit CA-18-2E, p. 4, 14-16

Chapter 1 - Cal Advocates vs. SDG&E

Part C - Other

12. SDG&E-45 - POST-TEST YEAR RATEMAKING

Issue #	Subject	Reference
1. SDG&E45.000	Post-Test-Year Ratemaking	1C12-a1
TOTAL	TOTAL	

CHAPTER 1C12-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Cal Advocates Differences to SDG&E Requests

Exhibit No.: SDG&E-45-R-E
Area: POST-TEST YEAR RATEMAKING
Witness: Hancock, Melanie E.
Subject: Post-Test-Year Ratemaking

Issue Description:

SDG&E Position: SDG&E's proposed ratemaking mechanism adjusts authorized revenue requirements for:

- 1) O&M costs based on IHS Markit Global Insight's Power Planner (Global Insight) forecast,
- 2) Medical costs based on Willis Towers Watson's forecast, and
- 3) Capital-related revenue requirement using:
 - Five-year average of capital additions escalated based on Global Insight's forecast,
 - A forecast for Wildfire Mitigation Plan, Moreno Compressor Upgrade, Smart Meter 2.0 and various Gas Integrity Management Program capital additions (DIMP, TIMP, FIMP, and GSEP).

Exhibit SDG&E-45-R-E, p. MEH-ii

Cal Advocates Position: Cal Advocates recommends lower post-test year base revenue rate increases of 3% per year for SoCalGas and SDG&E. The recommended percentage increases are guided by a recent independent forecast of the Consumer Price Index (CPI) for the post-test years, plus certain capital-related exceptions.

Cal Advocates recommends that SDG&E's Moreno Compressor Modernization project be removed from PYT recovery and proposes adjustments to Smart Meter 2.0 and Wildfire Mitigation.

Exhibit CA-20, p. 3

Note: Cal Advocates recommends that the Gas Integrity Management Programs for both utilities, and the Wildfire Mitigation Program for SDG&E, be subject to two-way balancing account treatment, along with the requirement that the utility(s) file an application for reasonableness review of any recorded costs in excess of 110% of the capital expenditure amounts authorized in this decision. Any undercollection that is less than 110% of the amount authorized in this proceeding, as well as the refund of any overcollection, should be filed via a Tier 2 advice letter.

Cal Advocates does not oppose some PTY funding for incremental costs related to SDG&E's Smart Meter 2.0 program. Cal Advocates proposes 50% funding for SDG&E request which is consistent with its proposed test year adjustment of 50% funding for this program. Cal Advocates recommends a reduction of 10% each year to SDG&E's Wildfire Mitigation costs.

Chapter 2

Differences Between SDG&E and CUE

Chapter 2 - CUE vs. SDG&E

Part A - O&M and Capital Expenditures

1. SDG&E-04 - GAS DISTRIBUTION

a. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SDG&E	CUE	CUE vs. SDG&E	
1. 00514.0.ALL	9,003	11,613	2,610	2A1-a1
2. 19564.0.ALL	9,000	24,050	15,050	2A1-a2
3. 19565.0.ALL	21,000	55,553	34,553	2A1-a3
TOTAL	39,003	91,216	52,213	

CHAPTER 2A1-a1

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 CUE Differences to SDG&E Requests

Exhibit No.: SDG&E-04-CWP-R-E
Area: GAS DISTRIBUTION
Witness: Kinsella, L. Patrick

CAPITAL EXPENDITURES

Project: RAMP-CH9-Underperforming Steel Replacement-Post 1965
Budget Code: 00514.0.ALL

SDG&E Position: SDG&E requests \$3.001 million for 2022 through 2024 for Underperforming Steel Replacement Program - Other Steel (Post-1965 Vintage).

This program mitigates safety risks identified in the 2021 RAMP Report. Because SDG&E’s forecasts endeavor to strike an appropriate balance between Gas Distribution’s pipeline safety, risk reduction effectiveness, and the impact on ratepayer costs, the Commission should adopt SDG&E’s forecasts for these three budget codes as reasonable expense levels.

Exhibit SDG&E-04-R-E, p. LPK-B-3, LPK-107, and SDG&E-204, p. LPK-20

CUE Position: The Commission should increase SDG&E’s forecast for the Underperforming Steel Replacement Program – Other Steel (Post-1965 Vintage) by \$2.611 million to \$5.611 million to ensure SDG&E replaces its aging infrastructure at a steady-state rate.

The Commission should require SDG&E to develop a detailed yearly plan for replacement of post-1965 underperforming steel pipe, including the miles to be replaced per year.

Exh. CUE-01, pp. 34-36.

Note: CUE’s recommendations are for 2024 only. CUE did not make any recommendations with respect to SDG&E’s O&M or capital expenditure requests for 2022 or 2023. Therefore, the proposed expenditures for 2022 and 2023 reflect SDG&E’s forecast, not recommendations by CUE.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
005140.001	3,001	3,001	3,001	9,003
Total	3,001	3,001	3,001	9,003

CUE	2022	2023	2024	Total
005140.001	3,001	3,001	5,611	11,613
Total	3,001	3,001	5,611	11,613

Difference	2022	2023	2024	Total
005140.001	0	0	2,610	2,610
Total	0	0	2,610	2,610

CHAPTER 2A1-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
CUE Differences to SDG&E Requests

Exhibit No.: SDG&E-04-CWP-R-E
Area: GAS DISTRIBUTION
Witness: Kinsella, L. Patrick

CAPITAL EXPENDITURES

Project: RAMP-CH9-Underperforming Steel Replacement (1934-1965 vintage)
Budget Code: 19564.0.ALL

SDG&E Position: SDG&E requests \$3 million for 2022 through 2024 for Underperforming Steel Replacement Program (1934 to 1965 Vintage).

This program mitigates safety risks identified in the 2021 RAMP Report. Because SDG&E's forecasts endeavor to strike an appropriate balance between Gas Distribution's pipeline safety, risk reduction effectiveness, and the impact on ratepayer costs, the Commission should adopt SDG&E's forecasts for these three budget codes as reasonable expense levels.

Exhibit SDG&E-04-R-E, p. LPK-B-3, LPK-105, and SDG&E-204, p. LPK-20.

CUE Position: The Commission should increase SDG&E's 2024 forecast for the Underperforming Steel Replacement Program (1934 to 1965 Vintage) by \$15.050 to \$18.050 million to ensure SDG&E replaces its aging infrastructure at a steady-state rate.

The Commission should require SDG&E to develop a detailed yearly plan for replacement of 1934 to 1965 underperforming steel pipe, including the miles to be replaced per year.

Exh. CUE-01, pp. 33-34, 36.

Note: CUE's recommendations are for 2024 only. CUE did not make any recommendations with respect to SDG&E's O&M or capital expenditure requests for 2022 or 2023. Therefore, the proposed expenditures for 2022 and 2023 reflect SDG&E's forecast, not recommendations by CUE.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
195640.001	3,000	3,000	3,000	9,000
Total	3,000	3,000	3,000	9,000

CUE	2022	2023	2024	Total
195640.001	3,000	3,000	18,050	24,050
Total	3,000	3,000	18,050	24,050

Difference	2022	2023	2024	Total
195640.001	0	0	15,050	15,050
Total	0	0	15,050	15,050

CHAPTER 2A1-a3

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
CUE Differences to SDG&E Requests

Exhibit No.: SDG&E-04-CWP-R-E
Area: GAS DISTRIBUTION
Witness: Kinsella, L. Patrick

CAPITAL EXPENDITURES

Project: RAMP-CH9-Underperforming Steel Replacement (Pre-1934 vintage)
Budget Code: 19565.0.ALL

SDG&E Position: SDG&E requests \$7 million for 2022 through 2024 for Underperforming Steel Replacement Program - Threaded (Pre-1934 Vintage).

This program mitigates safety risks identified in the 2021 RAMP Report. Because SDG&E's forecasts endeavor to strike an appropriate balance between Gas Distribution's pipeline safety, risk reduction effectiveness, and the impact on ratepayer costs, the Commission should adopt SDG&E's forecasts for these three budget codes as reasonable expense levels.

Exhibit SDG&E-04-R-E, p. LPK-B-4, LPK-103, and SDG&E-204, p. LPK-20.

CUE Position: The Commission should increase SDG&E's 2024 forecast for the Underperforming Steel Replacement Program – Threaded (Pre-1934 Vintage) by \$34.553 million to \$41.553 million to ensure SDG&E replaces its aging infrastructure at a steady-state rate.

The Commission should require SDG&E to develop a detailed yearly plan for replacement pre-1934 threaded steel pipe, including the miles to be replaced per year.

Exh. CUE-01, pp. 31-32, 36.

Note: CUE's recommendations are for 2024 only. CUE did not make any recommendations with respect to SDG&E's O&M or capital expenditure requests for 2022 or 2023. Therefore, the proposed expenditures for 2022 and 2023 reflect SDG&E's forecast, not recommendations by CUE.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
195650.001	7,000	7,000	7,000	21,000
Total	7,000	7,000	7,000	21,000
CUE	2022	2023	2024	Total
195650.001	7,000	7,000	41,553	55,553
Total	7,000	7,000	41,553	55,553
Difference	2022	2023	2024	Total
195650.001	0	0	34,553	34,553
Total	0	0	34,553	34,553

Chapter 2 - CUE vs. SDG&E

Part A - O&M and Capital Expenditures

2. SDG&E-09 - GAS INTEGRITY MANAGEMENT PROGRAMS

a. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SDG&E	CUE	CUE vs. SDG&E	
1. 09546.0.ALL	195,246	195,246	0	2A2-a1
TOTAL	195,246	195,246	0	

CHAPTER 2A2-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
CUE Differences to SDG&E Requests

Exhibit No.: SDG&E-09-CWP-R
Area: GAS INTEGRITY MANAGEMENT PROGRAMS
Witness: Sera, Travis and Razavi, Avidah

CAPITAL EXPENDITURES

Project: Distribution Integrity Mgmt Program
Budget Code: 09546.0.ALL

SDG&E Position: SDG&E requests \$60.230 million for 2022, \$64.482 million for 2023 and \$70.534 million for 2024 for the Distribution Integrity Management Program (DIMP).

Exhibit SDG&E-09-R, p. AK TS-12, AK TS-51 to 52

CUE Position: The Commission should adopt SDG&E's 2024 forecast for the Vintage Integrity Plastic Plan (VIPP) and reject TURN's proposal to eliminate the VIPP because the Commission has repeatedly approved the program and previously found the activities associated with the VIPP are necessary to promote the safe provision of natural gas services, mitigate key risks, and comply with federal regulatory requirements.

The Commission should require SDG&E to develop a detailed yearly plan for replacement of all Aldyl-A plastic pipes with a focus on early vintage pipe, including the miles to be replaced per year.

NOTE: CUE revises its position to support SDG&E's 2024 request for the VIPP based on SDG&E's rebuttal testimony which clarified the number of services and mains to be replaced in 2024.

Exh. CUE-01, pp. 26-30; Exh. CUE-02, pp. 1-5; Exh. SDG&E-209-E, pp. TS-AR-12

Note: CUE's recommendations are for 2024 only. CUE did not make any recommendations with respect to SDG&E's O&M or capital expenditure requests for 2022 or 2023. Therefore, the proposed expenditures for 2022 and 2023 reflect SDG&E's forecast, not recommendations by CUE.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
095460.001	60,230	64,482	70,534	195,246
Total	60,230	64,482	70,534	195,246
CUE	2022	2023	2024	Total
095460.001	60,230	64,482	70,534	195,246
Total	60,230	64,482	70,534	195,246
Difference	2022	2023	2024	Total
095460.001	0	0	0	0
Total	0	0	0	0

Chapter 2 - CUE vs. SDG&E

Part A - O&M and Capital Expenditures

3. SDG&E-11 - ELECTRIC DISTRIBUTION CAPITAL

a. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SDG&E	CUE	CUE vs. SDG&E	
1. 00214.0.ALL	75,699	83,632	7,933	2A3-a1
2. 00238.0.ALL	11,176	14,607	3,431	2A3-a2
3. 14249.0.ALL	17,511	55,473	37,962	2A3-a3
4. 17255.0.ALL	10,854	13,929	3,075	2A3-a4
TOTAL	115,240	167,641	52,401	

CHAPTER 2A3-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
CUE Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: TRANSFORMERS
Budget Code: 00214.0.ALL

SDG&E Position: SDG&E requests \$28.827 million for 2022, \$30.255 million for 2023, and \$31.755 million for 2024 for Materials.

Budget Code	2022	2023	2024
002020.001	4.802	5.042	5.294
002140.001	24.025	25.213	26.461
Total	28.827	30.255	31.755

Exhibit SDG&E-11-R, p. OR-63 to OR-65

CUE Position: The Commission should increase SDG&E’s 2024 forecast for distribution transformer replacement by \$7.933 million to \$34.394 million to ensure SDG&E replaces its aging infrastructure at a steady-state rate.

The Commission should require SDG&E to develop a yearly plan for the replacement of all distribution transformers, including units to be replaced per year.

Exh. CUE-01, pp. 24-26.

Note: CUE’s recommendations are for 2024 only. CUE did not make any recommendations with respect to SDG&E’s O&M or capital expenditure requests for 2022 or 2023. Therefore, the proposed expenditures for 2022 and 2023 reflect SDG&E’s forecast, not recommendations by CUE.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
002140.001	24,025	25,213	26,461	75,699
Total	24,025	25,213	26,461	75,699

CUE	2022	2023	2024	Total
002140.001	24,025	25,213	34,394	83,632
Total	24,025	25,213	34,394	83,632

Difference	2022	2023	2024	Total
002140.001	0	0	7,933	7,933
Total	0	0	7,933	7,933

CHAPTER 2A3-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
CUE Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: PLANNED CABLE REPLACEMENTS
Budget Code: 00238.0.ALL

SDG&E Position: SDG&E requests \$77,681 million for 2022, \$130.398 million for 2023, and \$68.342 million for 2024 for Reliability Improvements.

Exhibit SDG&E-11-R, p. OR-92 to OR-148

CUE Position: The Commission should increase SDG&E's 2024 forecast for underground cable replacement or removal by \$3.431 to \$6.862 million to ensure SDG&E replaces its aging infrastructure at a steady-state rate.

The Commission should require SDG&E to develop a detailed yearly plan for removal or replacement of allunjacketed and jacketed underground cable, including the miles of unjacketed and jacketed underground cable removal or replacement per year. The plan should provide separate forecasts for unjacketed and jacketed cable removal or replacement.

Exh. CUE-01, pp. 18-24.

Note: CUE's recommendations are for 2024 only. CUE did not make any recommendations with respect to SDG&E's O&M or capital expenditure requests for 2022 or 2023. Therefore, the proposed expenditures for 2022 and 2023 reflect SDG&E's forecast, not recommendations by CUE.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
002380.001	4,260	3,485	3,431	11,176
Total	4,260	3,485	3,431	11,176

CUE	2022	2023	2024	Total
002380.001	4,260	3,485	6,862	14,607
Total	4,260	3,485	6,862	14,607

Difference	2022	2023	2024	Total
002380.001	0	0	3,431	3,431
Total	0	0	3,431	3,431

CHAPTER 2A3-a3

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
CUE Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: Distribution SF6 Switch Replacement
Budget Code: 14249.0.ALL

SDG&E Position: SDG&E requests \$22.310 million for 2022, \$32.343 million for 2023, and \$33.025 million for 2024 for Safety & Risk Management.

Exhibit SDG&E-11-R, p. OR-148 to OR-167

CUE Position: The Commission should increase SDG&E's 2024 forecast for distribution sulfur hexafluoride (SF6) switch removal or replacement by \$37.962 million to \$44.244 million to ensure SDG&E replaces its aging infrastructure at a steady-state rate.

The Commission should order SDG&E to complete its SF6 switch replacements by the end of 2028.

Whatever amount the Commission authorizes for the 2024 forecast, any funds authorized but not spent on SF6 switch removal or replacements should be returned to ratepayers unless SDG&E can show those funds were spent on environmental, safety, or reliability programs of equal or greater urgency.

The Commission should require SDG&E to develop a yearly plan for removal or replacement of all SF6 switches, including the number of switches to be removed or replaced per year.

Exh. CUE-01, pp. 10-14.

Note: CUE's recommendations are for 2024 only. CUE did not make any recommendations with respect to SDG&E's O&M or capital expenditure requests for 2022 or 2023. Therefore, the proposed expenditures for 2022 and 2023 reflect SDG&E's forecast, not recommendations by CUE.

CHAPTER 2A3-a3

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
142490.001	3,522	7,370	6,094	16,986
142490.002	109	228	188	525
Total	3,631	7,598	6,282	17,511

CUE	2022	2023	2024	Total
142490.001	3,522	7,370	44,056	54,948
142490.002	109	228	188	525
Total	3,631	7,598	44,244	55,473

Difference	2022	2023	2024	Total
142490.001	0	0	37,962	37,962
142490.002	0	0	0	0
Total	0	0	37,962	37,962

CHAPTER 2A3-a4

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
CUE Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: TEE MODERNIZATION PROGRAM
Budget Code: 17255.0.ALL

SDG&E Position: SDG&E requests \$22.310 million for 2022, \$32.343 million for 2023, and \$33.025 million for 2024 for Safety & Risk Management.

Exhibit SDG&E-11-R, p. OR-148 to OR-167

CUE Position: The Commission should increase SDG&E's 2024 forecast for the Tee Modernization Program by \$3.075 million to \$6.610 million to ensure SDG&E replaces its aging infrastructure at a steady-state rate.

The Commission should require SDG&E to develop a detailed yearly plan for removal or replacement of all 600A Tee connectors, including the number of connectors removed or replaced per year.

Exh. CUE-01, pp. 15-18.

Note: CUE's recommendations are for 2024 only. CUE did not make any recommendations with respect to SDG&E's O&M or capital expenditure requests for 2022 or 2023. Therefore, the proposed expenditures for 2022 and 2023 reflect SDG&E's forecast, not recommendations by CUE.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
172550.001	3,734	3,585	3,535	10,854
Total	3,734	3,585	3,535	10,854

CUE	2022	2023	2024	Total
172550.001	3,734	3,585	6,610	13,929
Total	3,734	3,585	6,610	13,929

Difference	2022	2023	2024	Total
172550.001	0	0	3,075	3,075
Total	0	0	3,075	3,075

Chapter 2 - CUE vs. SDG&E

Part A - O&M and Capital Expenditures

4. SDG&E-12 - ELECTRIC DISTRIBUTION O&M

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	CUE	CUE vs. SDG&E	
1. 1ED008.000	39,666	39,666	0	2A4-a1
TOTAL	39,666	39,666	0	

CHAPTER 2A4-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
CUE Differences to SDG&E Requests

Exhibit No.: SDG&E-12-WP-R-E
Area: ELECTRIC DISTRIBUTION O&M
Witness: Swetek, Tyson

NONSHARED O&M

Subject: Electric Regional Operations
Workpaper: 1ED008.000

SDG&E Position: SDG&E forecasts \$39.666 million for Electric Regional Operations for Test Year 2024.

SDG&E revised its request from \$40.768 million to \$39.666 million in Errata Testimony submitted in May 2023, a reduction of \$1.102 million.

Exhibit SDG&E-12-R-E, p. TS-1, TS-47 to TS-51

CUE Position: The Commission should reject FEA, Cal Advocates, and TURN's recommended reductions for the Electric Regional Operations (ERO) expenses because the proposed reductions would effectively eliminate SDG&E's ability to replace lineworkers lost to attrition amid a nationwide shortage of lineworkers.

Exh. CUE-02, pp. 5-9.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>CUE</u>	<u>Difference</u>
Labor	27,722	27,722	0
NonLabor	11,944	11,944	0
Nonstandard	0	0	0
TOTAL	39,666	39,666	0

Chapter 2 - CUE vs. SDG&E

Part C - Other

1. SDG&E-11 - ELECTRIC DISTRIBUTION CAPITAL

Issue #	Subject	Reference
1. SDG&E11.003	Long-Term Infrastructure Replacement (LTIR) Plan	2C1-a1
2. SDG&E11.004	Safety and Reliability Investment Incentive Mechanism (SRIIM)	2C1-a2
TOTAL	TOTAL	

CHAPTER 2C1-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
CUE Differences to SDG&E Requests

Exhibit No.: SDG&E-11-R-E
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva
Subject: Long-Term Infrastructure Replacement (LTIR) Plan

Issue Description: A LTIR Plan is to ensure that SDG&E will achieve a steady-state replacement rate of aging infrastructure to maintain a safe and reliable system.

SDG&E Position: SDG&E's position is that the development of a LTIR Plan is unnecessary and redundant with asset management initiatives already in development.

Exhibit SDG&E-211, p. OR-15 to OR-16

CUE Position: SDG&E lacks plans beyond 2024 for the replacement of much of its infrastructure. Given the lack of replacement plans, a LTIR is necessary to ensure SDG&E is replacing aging infrastructure at a steady-state rate. Repeated reductions in replacement rates cause large intergenerational transfer of costs to future generations.

The Commission should require SDG&E to develop a LTIR Plan that it submits as part of its next GRC. This plan should be developed as part of a stakeholder process with the opportunity to comment. The plan should include the following elements: (1) How SDG&E will achieve steady-state replacement of aging infrastructure; (2) A twenty-year forward infrastructure replacement plan; (3) Year by year replacement targets; and (4) A discussion of potential resource constraints, including personnel constraints, and how SDG&E will address them.

Exh. CUE-01, pp. 4-9; CUE-02, pp. 14-17.

CHAPTER 2C1-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
CUE Differences to SDG&E Requests

Exhibit No.: SDG&E-11-R-E
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva
Subject: Safety and Reliability Investment Incentive Mechanism (SRIIM)

Issue Description: The purpose of SRIIM is to address electric distribution capital spending issues and workforce maintenance.

SDG&E Position: SDG&E's position is that the development of a SRIIM is unnecessary. SDG&E has requested two-way balancing where it should appropriately apply and has real value. But two-way balancing is not applied to every account, providing SDG&E the opportunity to act efficiently and prudently in response to changing events .

The Commission thus recognizes that SDG&E needs the flexibility to make prudent investments. Variances between funding authorized in GRCs and actual spending is identified and explained in SDG&E's annual Risk Spending Accountability Report (RSAR), where the Commission and parties can review. The need to repurpose funding from one area to another is precisely applicable to the electric distribution capital authorization cited by FEA.

SDG&E-201, p. BAF-7 to BAF-8

CUE Position: The Commission should adopt a SRIIM to (1) incentivize SDG&E to spend funds authorized for safety- and reliability-related activities and not divert them to other activities or short-term profits and (2) maintain an adequate workforce for field personnel that work directly on safety- and reliability-related projects and programs. The mechanism should be structured similar to Southern California Edison's SRIIM with certain limited modifications.

Exh. CUE-02, pp. 9-14.

Chapter 3

Differences Between SDG&E and CEJA

Chapter 3 - CEJA vs. SDG&E

Part A - O&M and Capital Expenditures

1. SDG&E-04 - GAS DISTRIBUTION

a. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SDG&E	CEJA	CEJA vs. SDG&E	
1. 00500.0.ALL	26,748	19,310	(7,438)	3A1-a1
2. 00503.0.ALL	1,587	1,322	(265)	3A1-a2
TOTAL	28,335	20,632	(7,703)	

CHAPTER 3A1-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
CEJA Differences to SDG&E Requests

Exhibit No.: SDG&E-04-CWP-R-E
Area: GAS DISTRIBUTION
Witness: Kinsella, L. Patrick

CAPITAL EXPENDITURES

Project: GD NEW CUSTOMERS
Budget Code: 00500.0.ALL

SDG&E Position: SDG&E requests \$19.658 million for 2022, \$13.042 million for 2023, and \$9.928 million for 2024 for New Business.

In light of D.22-09-026, SDG&E revised its New Business forecast by reducing its non-collectible capital new business forecast by \$1.720 million in 2023 and \$4.639 million in 2024 (total of \$6.358 million less for the 2022-2024 period) and increasing the collectible portion of new business by the same amount over the same period.

Exhibit SDG&E-04-R-E, p. LPK-69 and SDG&E-204 p. LPK-21

CEJA Position: To account for the elimination of line extension allowances, CEJA recommends further reducing these requests. For 2023, CEJA recommends a total reduction of \$2.413 million, with the reduction applied to SDG&E's TY 2024 revenue request. For 2024, CEJA recommends a total reduction of \$5.025 million.

These costs should be eliminated entirely starting in 2026 and excluded from SDG&E's post-test-year ratemaking mechanism.

CEJA's recommendation on this spending category may change in briefs based on further development of the record since CEJA's testimony was filed including SDG&E rebuttal testimony, cross-examination, and additional discovery.

Exhibit CEJA-01 at 18:20-20:2 and 19:4-20.

Note: Recommended reductions are removed from Non-collectible amounts only.

CHAPTER 3A1-a1

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
005000.001	7,181	6,883	3,860	17,924
005000.002	735	2,590	5,499	8,824
Total	7,916	9,473	9,359	26,748

CEJA	2022	2023	2024	Total
005000.001	7,181	4,470	-1,165	10,486
005000.002	735	2,590	5,499	8,824
Total	7,916	7,060	4,334	19,310

Difference	2022	2023	2024	Total
005000.001	0	-2,413	-5,025	-7,438
005000.002	0	0	0	0
Total	0	-2,413	-5,025	-7,438

CHAPTER 3A1-a2

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 CEJA Differences to SDG&E Requests

Exhibit No.: SDG&E-04-CWP-R-E
Area: GAS DISTRIBUTION
Witness: Kinsella, L. Patrick

CAPITAL EXPENDITURES

Project: GD SYS REINFORCEMENT
Budget Code: 00503.0.ALL

SDG&E Position: SDG&E requests \$0.529 million for 2022, \$0.529 million for 2023, and \$0.529 million for 2024 for Gas System Reinforcement.

Exhibit SDG&E-04-R-E, p. LPK-80 to LPK-82

CEJA Position: CEJA recommends reducing SDG&E's gas system reinforcement request by 50% to account for decreases in system gas demand from electrification. Because these costs should decrease over time, they should be excluded from SDG&E's proposed post-test year ratemaking mechanism.

Exhibit CEJA-01 at 20:3-17.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
005030.001	529	529	529	1,587
Total	529	529	529	1,587
CEJA	2022	2023	2024	Total
005030.001	529	529	264	1,322
Total	529	529	264	1,322
Difference	2022	2023	2024	Total
005030.001	0	0	-265	-265
Total	0	0	-265	-265

Chapter 3 - CEJA vs. SDG&E

Part A - O&M and Capital Expenditures

2. SDG&E-14 - ELECTRIC GENERATION

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	CEJA	CEJA vs. SDG&E	
1. 1EG003.000	20,746	20,661	(85)	3A2-a1
TOTAL	20,746	20,661	(85)	

CHAPTER 3A2-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
CEJA Differences to SDG&E Requests

Exhibit No.: SDG&E-14-WP
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

NONSHARED O&M

Subject: Generation Plant Palomar
Workpaper: 1EG003.000

SDG&E Position: SDG&E forecasts \$20.746 million for Generation Plant Palomar for Test-Year 2024.

Exhibit SDG&E-14-E, p. DSB-09 to DSB-11

CEJA Position: CEJA recommends reducing SDG&E's maintenance cost recovery for the Palomar Energy Center by \$85,000 to account for the maintenance costs of the hydrogen refueling system it plans to construct there.

CEJA's recommendation on this spending category may change in briefs based on further development of the record since CEJA's testimony was filed including SDG&E rebuttal testimony, cross-examination, and additional discovery.

Exhibit CEJA-01 at 89:3-92:26 and 61:11-13.

Note: Recommended reduction removed from non-labor since labor and non-labor details are not provided. .

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>CEJA</u>	<u>Difference</u>
Labor	5,553	5,553	0
NonLabor	15,193	15,108	-85
Nonstandard	0	0	0
TOTAL	20,746	20,661	-85

Chapter 3 - CEJA vs. SDG&E

Part A - O&M and Capital Expenditures

2. SDG&E-14 - ELECTRIC GENERATION

b. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SDG&E	CEJA	CEJA vs. SDG&E	
1. 21039.0.ALL	16,278	11,478	(4,800)	3A2-b1
TOTAL	16,278	11,478	(4,800)	

CHAPTER 3A2-b1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
CEJA Differences to SDG&E Requests

Exhibit No.: SDG&E-14-CWP-E
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

CAPITAL EXPENDITURES

Project: PALOMAR GREEN HYDROGEN SYSTEMS
Budget Code: 21039.0.ALL

SDG&E Position: SDG&E requests \$8.423 million for 2022, \$7.855 million for 2023, and \$0 million for 2024 for Palomar Hydrogen Systems.

Exhibit SDG&E-14-E, p. DSB-15 to DSB-16

CEJA Position: CEJA recommends denying SDG&E's request for cost recovery for a \$4.8 million hydrogen fueling station at Palomar Energy Center.

CEJA's recommendation on this spending category may change in briefs based on further development of the record since CEJA's testimony was filed including SDG&E rebuttal testimony, cross-examination, and additional discovery.

Exhibit CEJA-01 at 89:3-92:26 and 61:7-10.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
210390.001	8,423	7,855	0	16,278
Total	8,423	7,855	0	16,278
CEJA	2022	2023	2024	Total
210390.001	8,423	3,055	0	11,478
Total	8,423	3,055	0	11,478
Difference	2022	2023	2024	Total
210390.001	0	-4,800	0	-4,800
Total	0	-4,800	0	-4,800

Chapter 3 - CEJA vs. SDG&E

Part A - O&M and Capital Expenditures

3. SDG&E-15 - CLEAN ENERGY INNOVATIONS

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	CEJA	CEJA vs. SDG&E	
1. 1DD001.000	1,010	0	(1,010)	3A3-a1
2. 1DD003.000	5,000	0	(5,000)	3A3-a2
TOTAL	6,010	0	(6,010)	

CHAPTER 3A3-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
CEJA Differences to SDG&E Requests

Exhibit No.: SDG&E-15-WP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

NONSHARED O&M

Subject: Hydrogen Strategy and Implementation
Workpaper: 1DD001.000

SDG&E Position: SDG&E forecasts \$1.010* million for Hydrogen Strategy and Implementation for Test-Year 2024.

Exhibit SDG&E-15-R-E, p. FV-5 to FV-8

*SDG&E submitted Errata Testimony (SDGE-15-R-E) but the total O&M amount for TY2024 and Change in Table FV-3 on p. FV-5 were added up in error. The correct amount should be \$1.011 million and \$0.394 million, respectively.

CEJA Position: CEJA recommends denying the \$1.011 million requested by SDG&E for its Hydrogen Strategy and Implementation department.

Exhibit CEJA-01 at 45:13-51:19.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>CEJA</u>	<u>Difference</u>
Labor	905	0	-905
NonLabor	105	0	-105
Nonstandard	0	0	0
TOTAL	1,010	0	-1,010

CHAPTER 3A3-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
CEJA Differences to SDG&E Requests

Exhibit No.: SDG&E-15-WP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

NONSHARED O&M

Subject: Innovation Technology Development
Workpaper: 1DD003.000

SDG&E Position: SDG&E forecasts \$5 million for Innovation Technology Development for Test-Year 2024.

Exhibit SDG&E-15-R-E, p. FV-11 to FV-14

CEJA Position: CEJA recommends denying the \$5 million in SDG&E's proposed revenue requirement for the Innovation Technology Development program because the company has not met its burden to show that spending on this new program would be in the ratepayers' interest. If the Commission approves this new program in any form, it should prohibit SDG&E from spending ratepayer funds on research related to carbon capture and/or sequestration.

Exhibit CEJA-01 at 51:20-55:21.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>CEJA</u>	<u>Difference</u>
Labor	875	0	-875
NonLabor	4,125	0	-4,125
Nonstandard	0	0	0
TOTAL	5,000	0	-5,000

Chapter 3 - CEJA vs. SDG&E

Part A - O&M and Capital Expenditures

3. SDG&E-15 - CLEAN ENERGY INNOVATIONS

b. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SDG&E	CEJA	CEJA vs. SDG&E	
1. 21268.0.ALL	1,925	770	(1,155)	3A3-b1
TOTAL	1,925	770	(1,155)	

CHAPTER 3A3-b1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
CEJA Differences to SDG&E Requests

Exhibit No.: SDG&E-15-CWP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

CAPITAL EXPENDITURES

Project: H2 Build Ready Infrastructure
Budget Code: 21268.0.ALL

SDG&E Position: SDG&E requests \$0 million for 2022, \$5.941 million for 2023, and \$1.236 million for 2024 for Hydrogen.

Budget Code	2022	2023	2024
212680.001		0.770	1.155
212720.001		5.171	0.081
Total		5.941	1.236

Exhibit SDG&E-15-R-E, p. FV-28 to FV-30

CEJA Position: CEJA recommends denying the \$1.155 million requested for the Hydrogen Build Ready Infrastructure Program and prohibiting SDG&E from using ratepayer funds for this program.

Exhibit CEJA-01 at 55:22-58:19.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
212680.001	0	770	1,155	1,925
Total	0	770	1,155	1,925

CEJA	2022	2023	2024	Total
212680.001	0	770	0	770
Total	0	770	0	770

Difference	2022	2023	2024	Total
212680.001	0	0	-1,155	-1,155
Total	0	0	-1,155	-1,155

Chapter 3 - CEJA vs. SDG&E

Part A - O&M and Capital Expenditures

4. SDG&E-22 - FLEET SERVICES

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	CEJA	CEJA vs. SDG&E	
1. 1FS001.004	26	0	(26)	3A4-a1
TOTAL	26	0	(26)	

CHAPTER 3A4-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
CEJA Differences to SDG&E Requests

Exhibit No.: SDG&E-22-WP-R-2E
Area: FLEET SERVICES
Witness: Alvarez, Arthur

NONSHARED O&M

Subject: Hydrogen fuel-cell vehicles
Workpaper: 1FS001.004

SDG&E Position: SDG&E forecasts \$23.824 million for Lease and License Costs for Test-Year 2024.

Workpaper Group	2024
1FS001-001	15.841
1FS001-002	7.057
1FS001-003	0.900
1FS001-004	0.026
Total	23.824

Exhibit SDG&E-22-R-E, p. AA-17 to AA-29

CEJA Position: CEJA recommends denying SDG&E's requested \$26,000 in leasing costs for six hydrogen vehicles.

Exhibit CEJA-01 at 88:15-89:2 and 61:3-5.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>CEJA</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	26	0	-26
Nonstandard	0	0	0
TOTAL	26	0	-26

Chapter 3 - CEJA vs. SDG&E

Part A - O&M and Capital Expenditures

5. SDG&E-32 - PEOPLE AND CULTURE DEPARTMENT

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	CEJA	CEJA vs. SDG&E	
1. 1HR008.000	1,976	1,061	(915)	3A5-a1
TOTAL	1,976	1,061	(915)	

CHAPTER 3A5-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
CEJA Differences to SDG&E Requests

Exhibit No.: SDG&E-32-WP-R-E
Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Taylor, Alexandra

NONSHARED O&M

Subject: Executive Offices
Workpaper: 1HR008.000

SDG&E Position: SDG&E forecasts \$1.976 million for Executive Offices for Test-Year 2024.

Exhibit SDG&E-32-E, p. AGT-31 to AGT-34

CEJA Position: CEJA recommends reducing SDG&E's Executive Office request by \$915,134 to account for its dues to the American Gas Association of \$122,840 and its dues to the Edison Electric Institute (EEI) of \$792,294.

Exhibit CEJA-01 at 101:6-120:20 and 100:23-101:5.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>CEJA</u>	<u>Difference</u>
Labor	206	206	0
NonLabor	1,770	855	-915
Nonstandard	0	0	0
TOTAL	1,976	1,061	-915

Chapter 3 - CEJA vs. SDG&E

Part C - Other

1. SDG&E-15 - CLEAN ENERGY INNOVATIONS

Issue #	Subject	Reference
1. SDG&E15.001	Research related to carbon capture and/or sequestration	3C1-a1
TOTAL	TOTAL	

CHAPTER 3C1-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
CEJA Differences to SDG&E Requests

Exhibit No.: SDG&E-15-R-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando
Subject: Research related to carbon capture and/or sequestration

Issue Description:

SDG&E Position: SDG&E disagrees with CEJA's recommendations because significant technological developments need to take place in California before the state can meet its goals in SB 100, SB 1020 and AB 1279.

Exhibit SDG&E-215 at FV-35:1-FV-36:6.

CEJA Position: If the Commission approves SDG&E's Innovation Technology Development program, prohibit SDG&E from using ratepayer funds for carbon capture and sequestration research.

Exhibit CEJA-01 at 55:16-21.

Chapter 4

Differences Between SDG&E and CLS

Chapter 4 - CLS vs. SDG&E

Part A - O&M and Capital Expenditures

1. SDG&E-18 - CUSTOMER SERVICES - OFFICE OPERATIONS

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	CLS	CLS vs. SDG&E	
1. 100002.001	3,597	3,418	(179)	4A1-a1
2. 100003.000	1,517	923	(594)	4A1-a2
3. 100004.000	13,740	11,262	(2,478)	4A1-a3
4. 100006.000	4,917	4,641	(276)	4A1-a4
TOTAL	23,771	20,244	(3,527)	

CHAPTER 4A1-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
CLS Differences to SDG&E Requests

Exhibit No.: SDG&E-18-WP-R
Area: CUSTOMER SERVICES - OFFICE OPERATIONS
Witness: Baule, Sandra F.

NONSHARED O&M

Subject: Postage
Workpaper: 100002.001

SDG&E Position: SDG&E forecasts \$3.597 million for Postage for Test-Year 2024.

SDG&E's forecast is updated from \$3.597 million to \$4.005 million in Update Testimony (Exh. SCG-401/SDG&E-401) served on July 7, 2023, an increase of \$0.408 million.

Exhibit SDG&E-18-E, p. SFB-5

CLS Position: The delay in programming for the Group Mail process led to additional costs incurred in 2021 of \$369,218. Now that the issue has been corrected, those costs should be removed from 2024 forecast. However, SDGE's forecast calculations only removes \$189,875, a deficiency of \$179,343. Therefore, the Commission should reduce SDGE's 2024 forecast Postage cost of \$3,597,000 by \$179,343 to \$3,418,000.

Exh. CLS-01, p 20-21

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>CLS</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	3,597	3,418	-179
TOTAL	3,597	3,418	-179

CHAPTER 4A1-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
CLS Differences to SDG&E Requests

Exhibit No.: SDG&E-18-WP-R
Area: CUSTOMER SERVICES - OFFICE OPERATIONS
Witness: Baule, Sandra F.

NONSHARED O&M

Subject: Branch Offices
Workpaper: 100003.000

SDG&E Position: SDG&E forecasts \$1.517 million for Branch Offices for Test-Year 2024.

Exhibit SDG&E-18-E, p. SFB-5

CLS Position: From 2017 to 2021, Branch Office staffing levels declined annually. In 2022, SDGE closed 2 of their 6 branch offices. Yet for 2024, SDGE requests increases to their budget and to sustain 2021 staffing levels. The Commission should reject SDGE's arbitrary three FTE minimum as unsubstantiated. Instead, the Commission could conservatively apply the higher-end SoCalGas' 1-1.5 FTE per office ratio, as they provide similar services to a similar population in a similar geographic territory. Staffing the four remaining SDGE branch offices with 1.5 FTEs each yields 6 FTE. Proportionately reducing SDGE's 2024 forecast Branch Office labor costs of \$1,028,000 by 6/14.2 FTEs results in \$434,366 forecast cost, a reduction of \$593,634.

See Note for Additional Recommendations

Note: Alternatively, even if SDGE's own unsupported assertions of needing three FTE's per branch office were accepted, that would only result in 12 FTEs, not the 14.2 included in 2021 labor costs. Proportionately reducing SDGE's forecast Branch Office labor costs of \$1.028m by 12/14.2 results in \$868,732 forecast labor cost, a reduction of \$159,268.

Exh. CLS-01, p 22-25

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>CLS</u>	<u>Difference</u>
Labor	1,029	435	-594
NonLabor	488	488	0
Nonstandard	0	0	0
TOTAL	1,517	923	-594

CHAPTER 4A1-a3

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
CLS Differences to SDG&E Requests

Exhibit No.: SDG&E-18-WP-R
Area: CUSTOMER SERVICES - OFFICE OPERATIONS
Witness: Baule, Sandra F.

NONSHARED O&M

Subject: CCC Operations
Workpaper: 100004.000

SDG&E Position: SDG&E forecasts \$13.74 million for CCC Operations for Test-Year 2024.

Exhibit SDG&E-18-E, p. SFB-22

CLS Position: SDGE fails to provide justification for requesting 31.9 additional FTEs for 2024, and the 2021 FTE count is already 15% higher than historical levels. CLS recommends that the Commission reject SDGE's request for 31.9 additional FTEs, and reduce their 2024 labor forecast by \$2,024,000. Exh. CLS-01, p26-29.

SDGE seeks \$454,000 for additional supervisors, claiming that a consultant recommended reducing the supervisor-to-CS rep ratio. However, SDGE fails to provide any documentation or explanation justifying the ratio reduction, which is already drastically lower than historical levels. Because there is no evidence that the current number of supervisors is deficient in any way, no calculations to determine how many more supervisors are "needed", and no quantification of the expected benefits of spending the requested amount to hire more supervisors;
See Note for Additional Recommendations

Note: the Commission should reject the request to hire more supervisors and reduce the 2024 labor forecast by \$442,000 and nonlabor forecast by \$12,000. Exh. CLS-01, p30-31.

SDGE currently only provides in-house customer support in English and Spanish. Rather than evaluate the languages spoken in their territory to determine which languages to support in-house, SDGE simply offers support in the languages their CS reps happen to speak. The Commission should require SDGE to file testimony in their next GRC on the evaluation they performed and criteria they used to identify in-house language support needs, specify how many ESS representatives they had each year that spoke these languages, and what steps they will take to maintain appropriate in-house staffing.
Exh. CLS-01, p 32-36.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>CLS</u>	<u>Difference</u>
Labor	13,577	11,111	-2,466
NonLabor	163	151	-12
Nonstandard	0	0	0
TOTAL	13,740	11,262	-2,478

CHAPTER 4A1-a4

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
CLS Differences to SDG&E Requests

Exhibit No.: SDG&E-18-WP-R
Area: CUSTOMER SERVICES - OFFICE OPERATIONS
Witness: Baule, Sandra F.

NONSHARED O&M

Subject: Customer Operations Compliance and Strategy
Workpaper: 100006.000

SDG&E Position: SDG&E forecasts \$4.917 million for Customer Operations Compliance and Strategy for Test-Year 2024.

Exhibit SDG&E-18-E, p. SFB-5

CLS Position: SDGE provides inconsistent data regarding the Customer Information Management Advisor position claimed vacancy in 2021. CommLegal recommends that the Commission reject the funding request for this position and reduce the Customer Operations Compliance and Strategy 2024 forecast labor costs by \$56,000.

For forecast Consent to Share non-labor costs, SDGE fails to identify any recorded historical basis for such estimates and does not provide documentation of a contract as a basis for the forecast. Instead, SDGE calculates non-labor costs as if it were for a full-time position working 40hr/wk for 48 weeks, but does not provide evidence that the app needs or will receive full-time dedicated support. The Commission should deny this unsubstantiated expense and reduce Customer Operations Compliance and Strategy 2024 forecast non-labor costs by \$220,000.

Exh. CLS-01, p 37-39

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>CLS</u>	<u>Difference</u>
Labor	3,752	3,696	-56
NonLabor	1,165	945	-220
Nonstandard	0	0	0
TOTAL	4,917	4,641	-276

Chapter 4 - CLS vs. SDG&E

Part A - O&M and Capital Expenditures

2. SDG&E-20 - SUPPLY MANAGEMENT, LOGISTICS & SUPPLIER DIVERSITY

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	CLS	CLS vs. SDG&E	
1. 1SS005.000	832	832	0	4A2-a1
TOTAL	832	832	0	

CHAPTER 4A2-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
CLS Differences to SDG&E Requests

Exhibit No.: SDG&E-20-WP
Area: SUPPLY MANAGEMENT, LOGISTICS & SUPPLIER DIVERSITY
Witness: Castillo, Daniel

NONSHARED O&M

Subject: SUPPLIER DIVERSITY
Workpaper: 1SS005.000

SDG&E Position: SDG&E forecasts \$0.832 million for Supplier Diversity for Test-Year 2024.

SDG&E opposes CLS' recommendation to reinstate the Best in Class program. There has been a declining trend in diverse spend from 2017 through 2021, due to challenges in the market to locate certified diverse suppliers in key areas of spend.

SDG&E's focus is to support all diverse businesses and continue to exceed the CPUC's voluntary goals. In 2022, almost half of SDG&E's diverse spend was with local suppliers in SDG&E's region, many of which are small businesses.

SDG&E does set diverse subcontracting goals for its prime suppliers.

SDG&E will continue to work to identify program accomplishments in traditional and required reporting channels. SDG&E reports its efforts, including results, goals and plans for its supplier diversity program to the CPUC on an annual basis.

Exh. SDG&E-20, p. DC-5 & SDG&E-220, DC-3 to DC-5

CLS Position: CLS does not oppose the forecast for TY 2024 but recommends the following.

For 2024, SDGE seeks to reduce their Supplier Diversity performance goals but increase their SD budget, all while they have historically underspent their approved funding. CLS recommends that SDGE utilize the authorized SD budget for SD purposes and (1) increase focus on outreach and technical assistance to diverse business enterprises (DBEs), including considering the reinstatement of their Best In Class program, (2) set more granular goals to increase the total number of DBEs overall with specific goals for small DBEs (both for the amount spent with and the number of small DBEs utilized),

See Note for Additional Recommendations

Note: (3) set specific goals for prime suppliers to attain by subcontracting with smaller DBEs , and (4) improve training for SDGE supplier diversity staff. In addition, CLS recommends that the Commission require SDGE to report on the specific efforts SDGE has made regarding these items in the next GRC.

Exh. CLS-01, p 3-12

CHAPTER 4A2-a1

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>CLS</u>	<u>Difference</u>
Labor	549	549	0
NonLabor	283	283	0
Nonstandard	0	0	0
TOTAL	832	832	0

Chapter 4 - CLS vs. SDG&E

Part C - Other

1. SDG&E-18 - CUSTOMER SERVICES - OFFICE OPERATIONS

Issue #	Subject	Reference
1. SDG&E18.001	In-house customer service language support	4C1-a1
TOTAL	TOTAL	

CHAPTER 4C1-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
CLS Differences to SDG&E Requests

Exhibit No.: SDG&E-18-E
Area: CUSTOMER SERVICES - OFFICE OPERATIONS
Witness: Baule, Sandra F.
Subject: In-house customer service language support

Issue Description:

SDG&E Position: Finding and hiring ESS's who are multi-lingual in the multitude of non-English languages is impractical and problematic. Further, to have all the multi-lingual ESS's available during and after CCC business hours for emergency calls would not be cost effective, while Language Line services are available 24/7.

CLS provided no evidence that SDG&E Language Line services are a deterrent to customers contacting SDG&E. Therefore, the Commission should reject CLS's proposal.

Exhibit SDG&E-218, p. SFB-13 to SFB-15

CLS Position: SDGE currently only provides in-house customer support for English and Spanish. Rather than evaluate the languages spoken in their territory to determine which to support in-house, SDGE simply offers support in the languages their CS reps happen to speak. CommLegal recommends that SDGE review demographic data to determine which languages to support in-house, and report in their next GRC the steps they have taken.

CLS-01, p. 32-36

Chapter 5

Differences Between SDG&E and EDF

Chapter 5 - EDF vs. SDG&E

Part A - O&M and Capital Expenditures

1. SDG&E-14 - ELECTRIC GENERATION

a. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SDG&E	EDF	EDF vs. SDG&E	
1. 21039.0.ALL	16,278	0	(16,278)	5A1-a1
TOTAL	16,278	0	(16,278)	

CHAPTER 5A1-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
EDF Differences to SDG&E Requests

Exhibit No.: SDG&E-14-CWP-E
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

CAPITAL EXPENDITURES

Project: PALOMAR GREEN HYDROGEN SYSTEMS
Budget Code: 21039.0.ALL

SDG&E Position: SDG&E requests \$8.423 million for 2022, \$7.855 million for 2023, and \$0 million for 2024 for Palomar Hydrogen Systems.

Exhibit SDG&E-14-E, p. DSB-15 to DSB-16

EDF Position: EDF proposes rejecting SDG&E request for Palomar hydrogen fueling station.

Exhibit EDF-02 at 12:19

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
210390.001	8,423	7,855	0	16,278
Total	8,423	7,855	0	16,278

EDF	2022	2023	2024	Total
210390.001	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
210390.001	-8,423	-7,855	0	-16,278
Total	-8,423	-7,855	0	-16,278

Chapter 5 - EDF vs. SDG&E

Part A - O&M and Capital Expenditures

2. SDG&E-15 - CLEAN ENERGY INNOVATIONS

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	EDF	EDF vs. SDG&E	
1. 1DD001.000	1,010	0	(1,010)	5A2-a1
2. 1DD002.000	1,376	0	(1,376)	5A2-a2
3. 1DD003.000	5,000	0	(5,000)	5A2-a3
4. 1DD004.000	282	0	(282)	5A2-a4
5. 1DD005.000	2,316	0	(2,316)	5A2-a5
TOTAL	9,984	0	(9,984)	

CHAPTER 5A2-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
EDF Differences to SDG&E Requests

Exhibit No.: SDG&E-15-WP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

NONSHARED O&M

Subject: Hydrogen Strategy and Implementation
Workpaper: 1DD001.000

SDG&E Position: SDG&E forecasts \$1.010* million for Hydrogen Strategy and Implementation for Test-Year 2024.

Exhibit SDG&E-15-R-E, p. FV-5 to FV-8

*SDG&E submitted Errata Testimony (SDGE-15-R-E) but the total O&M amount for TY2024 and Change in Table FV-3 on p. FV-5 were added up in error. The correct amount should be \$1.011 million and \$0.394 million, respectively.

EDF Position: EDF proposes rejecting SDG&E hydrogen strategy and implementation department expenses.

EDF-02 at 12:16.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>EDF</u>	<u>Difference</u>
Labor	905	0	-905
NonLabor	105	0	-105
Nonstandard	0	0	0
TOTAL	1,010	0	-1,010

CHAPTER 5A2-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
EDF Differences to SDG&E Requests

Exhibit No.: SDG&E-15-WP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

NONSHARED O&M

Subject: Advanced Clean Technology
Workpaper: 1DD002.000

SDG&E Position: SDG&E forecasts \$1.376 million for Advanced Clean Technology for Test-Year 2024.

Exhibit SDG&E-15-R-E, p. FV-8 to FV-11

EDF Position: EDF proposes rejecting SDG&E request for Advanced Clean Energy expenditures.

EDF-02 at 12:23.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>EDF</u>	<u>Difference</u>
Labor	1,268	0	-1,268
NonLabor	108	0	-108
Nonstandard	0	0	0
TOTAL	1,376	0	-1,376

CHAPTER 5A2-a3

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
EDF Differences to SDG&E Requests

Exhibit No.: SDG&E-15-WP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

NONSHARED O&M

Subject: Innovation Technology Development
Workpaper: 1DD003.000

SDG&E Position: SDG&E forecasts \$5 million for Innovation Technology Development for Test-Year 2024.

Exhibit SDG&E-15-R-E, p. FV-11 to FV-14

EDF Position: EDF proposes rejecting SDG&E innovation technology development program expenses.

EDF-02 at 12:17.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>EDF</u>	<u>Difference</u>
Labor	875	0	-875
NonLabor	4,125	0	-4,125
Nonstandard	0	0	0
TOTAL	5,000	0	-5,000

CHAPTER 5A2-a4

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
EDF Differences to SDG&E Requests

Exhibit No.: SDG&E-15-WP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

NONSHARED O&M

Subject: Sustainable Communities
Workpaper: 1DD004.000

SDG&E Position: SDG&E forecasts \$0.282 million for Sustainable Communities for Test-Year 2024.

Exhibit SDG&E-15-R-E, p. FV-14 to FV-15

EDF Position: EDF proposes rejecting SDG&E request for sustainable communities expenditures.

EDF-02 at 13:1.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>EDF</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	282	0	-282
Nonstandard	0	0	0
TOTAL	282	0	-282

CHAPTER 5A2-a5

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
EDF Differences to SDG&E Requests

Exhibit No.: SDG&E-15-WP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

NONSHARED O&M

Subject: Distributed Energy Resource Engineering
Workpaper: 1DD005.000

SDG&E Position: SDG&E forecasts \$2.316 million for Distributed Energy Resource Engineering for Test-Year 2024.

Exhibit SDG&E-15-R-E, p. FV-15 to FV-16

EDF Position: EDF proposes rejecting SDG&E request for distributed energy resource engineering expenditures.

EDF-02 at 12:24.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>EDF</u>	<u>Difference</u>
Labor	684	0	-684
NonLabor	1,632	0	-1,632
Nonstandard	0	0	0
TOTAL	2,316	0	-2,316

Chapter 5 - EDF vs. SDG&E

Part A - O&M and Capital Expenditures

2. SDG&E-15 - CLEAN ENERGY INNOVATIONS

b. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SDG&E	EDF	EDF vs. SDG&E	
1. 17246.0.ALL	5,398	0	(5,398)	5A2-b1
2. 20278.0.ALL	13,797	0	(13,797)	5A2-b2
3. 20281.0.ALL	1,815	0	(1,815)	5A2-b3
4. 21261.0.ALL	6,228	0	(6,228)	5A2-b4
5. 21266.0.ALL	1,425	0	(1,425)	5A2-b5
6. 21268.0.ALL	1,925	0	(1,925)	5A2-b6
7. 21269.0.ALL	33,314	0	(33,314)	5A2-b7
8. 21271.0.ALL	5,177	0	(5,177)	5A2-b8
9. 21272.0.ALL	5,252	0	(5,252)	5A2-b9
TOTAL	74,331	0	(74,331)	

CHAPTER 5A2-b1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
EDF Differences to SDG&E Requests

Exhibit No.: SDG&E-15-CWP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

CAPITAL EXPENDITURES

Project: BORREGO MICROGRID 3.0
Budget Code: 17246.0.ALL

SDG&E Position: SDG&E requests \$6.721 million for 2022, \$0.102 million for 2023, and \$0 million for 2024 for Microgrid and Controls.

Budget Code	2022	2023	2024
17246A.001	2.792	-0.188	
17246A.002	2.504	0.290	
212660.001	1.425		
Total	6.721	0.102	

Exhibit SDG&E-15-R-E, p. FV-22 to FV-25

EDF Position: EDF proposes rejecting SDG&E capital expenditures requested for clean energy innovations (CAPEX per year: \$23.024 million - 2022, \$24.974 million - 2023, \$26.333 million - 2024).

EDF-02 at 12.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
17246A.001	2,792	-188	0	2,604
17246A.002	2,504	290	0	2,794
Total	5,296	102	0	5,398

EDF	2022	2023	2024	Total
17246A.001	0	0	0	0
17246A.002	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
17246A.001	-2,792	188	0	-2,604
17246A.002	-2,504	-290	0	-2,794
Total	-5,296	-102	0	-5,398

CHAPTER 5A2-b2

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 EDF Differences to SDG&E Requests

Exhibit No.: SDG&E-15-CWP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

CAPITAL EXPENDITURES

Project: ADVANCED ENERGY STORAGE
Budget Code: 20278.0.ALL

SDG&E Position: SDG&E requests \$13.258 million for 2022, \$16.448 million for 2023, and \$22.582 million for 2024 for Advanced Energy Storage Program which is comprised of Advanced Energy Storage Project (BC 20278A), Advanced Energy Storage 2.0 (BC 212690) and Non-Lithium-Non Energy Storage Technology (BC 212710).

For the Advanced Energy Storage Project, SDG&E requests \$12.483 million, \$1.314 million, and \$0 million for 2022, 2023, and 2024 respectively.

Budget Code	2022	2023	2024
20278A.001	12.363	1.314	
20278A.002	0.120		
212690.001		13.284	20.030
212710.001	0.775	1.850	
212710.002			2.552
Total	13.258	16.448	22.582

Exhibit SDG&E-15-R-E, p. FV-17 to FV-22

EDF Position: EDF proposes rejecting SDG&E capital expenditures requested for clean energy innovations (CAPEX per year: \$23.024 million - 2022, \$24.974 million - 2023, \$26.333 million - 2024).

EDF-02 at 12.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
20278A.001	12,363	1,314	0	13,677
20278A.002	120	0	0	120
Total	12,483	1,314	0	13,797

EDF	2022	2023	2024	Total
20278A.001	0	0	0	0
20278A.002	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
20278A.001	-12,363	-1,314	0	-13,677
20278A.002	-120	0	0	-120
Total	-12,483	-1,314	0	-13,797

CHAPTER 5A2-b3

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
EDF Differences to SDG&E Requests

Exhibit No.: SDG&E-15-CWP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

CAPITAL EXPENDITURES

Project: SUSTAINABLE COMMUNITIES SYSTEM REMOVALS
Budget Code: 20281.0.ALL

SDG&E Position: SDG&E requests \$0.969 million for 2022, \$0.407 million for 2023, and \$0.439 million for 2024 for Sustainable Communities.

Exhibit SDG&E-15-R-E, p. FV-25 to FV-26

EDF Position: EDF proposes rejecting SDG&E capital expenditures requested for clean energy innovations (CAPEX per year: \$23.024 million - 2022, \$24.974 million - 2023, \$26.333 million - 2024).

EDF-02 at 12.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
20281A.002	969	407	439	1,815
Total	969	407	439	1,815

EDF	2022	2023	2024	Total
20281A.002	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
20281A.002	-969	-407	-439	-1,815
Total	-969	-407	-439	-1,815

CHAPTER 5A2-b4

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
EDF Differences to SDG&E Requests

Exhibit No.: SDG&E-15-CWP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

CAPITAL EXPENDITURES

Project: Fleet of Mobile Batteries
Budget Code: 21261.0.ALL

SDG&E Position: SDG&E requests \$2.076 million for 2022, \$2.076 million for 2023, and \$2.076 million for 2024 for Mobile Energy Storage.

Exhibit SDG&E-15-R-E, p. FV-26 to FV27

EDF Position: EDF proposes rejecting SDG&E capital expenditures requested for clean energy innovations (CAPEX per year: \$23.024 million - 2022, \$24.974 million - 2023, \$26.333 million - 2024).

EDF-02 at 12.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
212610.001	2,076	2,076	2,076	6,228
Total	2,076	2,076	2,076	6,228

EDF	2022	2023	2024	Total
212610.001	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
212610.001	-2,076	-2,076	-2,076	-6,228
Total	-2,076	-2,076	-2,076	-6,228

CHAPTER 5A2-b5

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
EDF Differences to SDG&E Requests

Exhibit No.: SDG&E-15-CWP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

CAPITAL EXPENDITURES

Project: ITF Expansion
Budget Code: 21266.0.ALL

SDG&E Position: SDG&E requests \$6.721 million for 2022, \$0.102 million for 2023, and \$0 million for 2024 for Microgrid and Controls.

Budget Code	2022	2023	2024
17246A.001	2.792	-0.188	
17246A.002	2.504	0.290	
212660.001	1.425		
Total	6.721	0.102	

Exhibit SDG&E-15-R-E, p. FV-17 & FV-24 to FV-25

EDF Position: EDF proposes rejecting SDG capital expenditures requested for clean energy innovations (including ITF expansion).

Exhibit EDF-02 at 12

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
212660.001	1,425	0	0	1,425
Total	1,425	0	0	1,425
EDF	2022	2023	2024	Total
212660.001	0	0	0	0
Total	0	0	0	0
Difference	2022	2023	2024	Total
212660.001	-1,425	0	0	-1,425
Total	-1,425	0	0	-1,425

CHAPTER 5A2-b6

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
EDF Differences to SDG&E Requests

Exhibit No.: SDG&E-15-CWP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

CAPITAL EXPENDITURES

Project: H2 Build Ready Infrastructure
Budget Code: 21268.0.ALL

SDG&E Position: SDG&E requests \$0 million for 2022, \$5.941 million for 2023, and \$1.236 million for 2024 for Hydrogen.

Budget Code	2022	2023	2024
212680.001		0.770	1.155
212720.001		5.171	0.081
Total		5.941	1.236

Exhibit SDG&E-15-R-E, p. FV-28 to FV-30

EDF Position: EDF proposes rejecting SDG&E hydrogen program capital expenses.

EDF-02 at 12:17.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
212680.001	0	770	1,155	1,925
Total	0	770	1,155	1,925
EDF	2022	2023	2024	Total
212680.001	0	0	0	0
Total	0	0	0	0
Difference	2022	2023	2024	Total
212680.001	0	-770	-1,155	-1,925
Total	0	-770	-1,155	-1,925

CHAPTER 5A2-b7

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
EDF Differences to SDG&E Requests

Exhibit No.: SDG&E-15-CWP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

CAPITAL EXPENDITURES

Project: AES 2.0
Budget Code: 21269.0.ALL

SDG&E Position: SDG&E requests \$13.258 million for 2022, \$16.448 million for 2023, and \$22.582 million for 2024 for Advanced Energy Storage Program which is comprised of Advanced Energy Storage Project (BC 20278A), Advanced Energy Storage 2.0 (BC 212690), and Non-Lithium-Non Energy Storage Technology (BC 212710).

For Advanced Energy Storage 2.0, SDG&E requests \$0 million, \$13.284 million, and \$20.030 million for 2022, 2023, and 2024 respectively.

Budget Code	2022	2023	2024
20278A.001	12.363	1.314	
20278A.002	0.120		
212690.001		13.284	20.030
212710.001	0.775	1.850	
212710.002			2.552
Total	13.258	16.448	22.582

Exhibit SDG&E-15-R-E, p. FV-17 to FV-22

EDF Position: EDF proposes rejecting SDG&E capital expenditures requested for clean energy innovations (CAPEX per year: \$23.024 million - 2022, \$24.974 million - 2023, \$26.333 million - 2024).

EDF-02 at 12.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
212690.001	0	13,284	20,030	33,314
Total	0	13,284	20,030	33,314

EDF	2022	2023	2024	Total
212690.001	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
212690.001	0	-13,284	-20,030	-33,314
Total	0	-13,284	-20,030	-33,314

CHAPTER 5A2-b8

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
EDF Differences to SDG&E Requests

Exhibit No.: SDG&E-15-CWP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

CAPITAL EXPENDITURES

Project: Distributed Energy Storage Technology
Budget Code: 21271.0.ALL

SDG&E Position: SDG&E requests \$13.258 million for 2022, \$16.448 million for 2023, and \$22.582 million for 2024 for Advanced Energy Storage Program which is comprised of Advanced Energy Storage Project (BC 20278A), Advanced Energy Storage 2.0 (BC 212690), and Non-Lithium-Non Energy Storage Technology (BC 212710).

For Non-Lithium-Ion Energy Storage Technology, SDG&E requests \$0.775 million, \$1.850 million, and \$2.552 million for 2022, 2023, and 2024 respectively.

Budget Code	2022	2023	2024
20278A.001	12.363	1.314	
20278A.002	0.120		
212690.001		13.284	20.030
212710.001	0.775	1.850	
212710.002			2.552
Total	13.258	16.448	22.582

Exhibit SDG&E-15-R-E, p. FV-17 to FV-22

EDF Position: EDF proposes rejecting SDG&E capital expenditures requested for clean energy innovations (CAPEX per year: \$23.024 million - 2022, \$24.974 million - 2023, \$26.333 million - 2024).

EDF-02 at 12.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
212710.001	775	1,850	0	2,625
212710.002	0	0	2,552	2,552
Total	775	1,850	2,552	5,177

EDF	2022	2023	2024	Total
212710.001	0	0	0	0
212710.002	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
212710.001	-775	-1,850	0	-2,625
212710.002	0	0	-2,552	-2,552
Total	-775	-1,850	-2,552	-5,177

CHAPTER 5A2-b9

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 EDF Differences to SDG&E Requests

Exhibit No.: SDG&E-15-CWP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

CAPITAL EXPENDITURES

Project: Atmospheric Water Systems for Hydrogen
Budget Code: 21272.0.ALL

SDG&E Position: SDG&E requests \$0 million for 2022, \$5.941 million for 2023, and \$1.236 million for 2024 for Hydrogen.

Budget Code	2022	2023	2024
212680.001		0.770	1.155
212720.001		5.171	0.081
Total		5.941	1.236

Exhibit SDG&E-15-R-E, p. FV-28 to FV-30

EDF Position: EDF proposes rejecting SDG&E hydrogen program capital expenses.

EDF-02 at 12:17.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
212720.001	0	5,171	81	5,252
Total	0	5,171	81	5,252

EDF	2022	2023	2024	Total
212720.001	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
212720.001	0	-5,171	-81	-5,252
Total	0	-5,171	-81	-5,252

Chapter 5 - EDF vs. SDG&E

Part A - O&M and Capital Expenditures

3. SDG&E-22 - FLEET SERVICES

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	EDF	EDF vs. SDG&E	
1. 1FS001.004	26	0	(26)	5A3-a1
TOTAL	26	0	(26)	

CHAPTER 5A3-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
EDF Differences to SDG&E Requests

Exhibit No.: SDG&E-22-WP-R-2E
Area: FLEET SERVICES
Witness: Alvarez, Arthur

NONSHARED O&M

Subject: Hydrogen fuel-cell vehicles
Workpaper: 1FS001.004

SDG&E Position: SDG&E forecasts \$23.824 million for Lease and License Costs for Test-Year 2024.

Workpaper Group	2024
1FS001-001	15.841
1FS001-002	7.057
1FS001-003	0.900
1FS001-004	0.026
Total	23.824

Exhibit SDG&E-22-R-E, p. AA-17 to AA-29

EDF Position: EDF proposes rejecting SDG&E vehicle leasing costs for hydrogen vehicles.

EDF-02 at 12:18.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>EDF</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	26	0	-26
Nonstandard	0	0	0
TOTAL	26	0	-26

Chapter 5 - EDF vs. SDG&E

Part B - Capital-Related Costs

1. SDG&E-36 - DEPRECIATION

Issue #	Subject	Reference
1. SDG&E36.001	Depreciation Expense Calculation Methodology	5B1-a1
TOTAL	TOTAL	

CHAPTER 5B1-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
EDF Differences to SDG&E Requests

Exhibit No.: SDG&E-36-R
Area: DEPRECIATION
Witness: Watson, Dane A.
Subject: Depreciation Expense Calculation Methodology

Issue Description:

SDG&E Position: For gas plant depreciation rates SDG&E recommends the depreciation rates provided in Appendix A of the Depreciation Rate Study, which is Attachment C to Exhibit SDG&E-36-R. SDG&E's recommended depreciation rates are based on a comprehensive study and analysis of SDG&E's gas plant.

Exhibit SDG&E-36-E, p. DAW-1

SDG&E disagrees with EDF's recommendations for depreciation. EDF recommends alternative rate making approaches for gas plant that do not follow the Commission's precedents for the use of straight-line depreciation, average life group, remaining life depreciation system. EDF's alternative proposal is better addressed in a rulemaking rather than an individual utility GRC.

SDG&E-236-E at DAW-14, lines 6-22.

EDF Position: EDF proposes adopting a Unit of Production (UoP) or Sum of Year Digits (SYDD) depreciation method, which would take the approved duration of depreciation and adjust each year's depreciation to be more front-loaded while accounting for the time value of money and maintaining equivalent cumulative present value of all present and future customers. This greater up-front depreciation would decrease the risk of stranded assets and allocate these expenses to match the patterns of forecasted customers and purchases.

EDF-01 at 49:6, 56:9

EDF proposes the Commission open up a rulemaking proceeding or use an existing rulemaking to standardize gas asset depreciation.

EDF-01 at 63:15

Chapter 5 - EDF vs. SDG&E

Part C - Other

1. SDG&E-01 - SDG&E POLICY OVERVIEW

Issue #	Subject	Reference
1. SDG&E01.003	Overall Revenue Requirement Reduction	5C1-a1
TOTAL	TOTAL	

CHAPTER 5C1-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
EDF Differences to SDG&E Requests

Exhibit No.: SDG&E-01-R
Area: SDG&E POLICY OVERVIEW
Witness: Folkmann, Bruce
Subject: Overall Revenue Requirement Reduction

Issue Description:

SDG&E Position: SDG&E requests that the Commission authorize a combined \$3.007 billion revenue requirement (\$664 million gas and \$2.344 billion electric) to be effective January 1, 2024.

Exhibit SDG&E-01, p. BAF-12

Note: SDG&E submitted Update Testimony (Exh. SCG-401/SDG&E-401) on July 7, 2023, so SDG&E revenue requirement stated in SDG&E-01 is outdated. The revised number is \$3.007 billion for 2024 (\$659 million for gas and \$2.348 billion for electric).

EDF Position: EDF's recommendation is to limit SDG&E's TY 2024 Gas-related revenue requirement to \$317 million.

Exhibit EDF-01 44:7

Chapter 5 - EDF vs. SDG&E

Part C - Other

2. SDG&E-45 - POST-TEST YEAR RATEMAKING

Issue #	Subject	Reference
1. SDG&E45.001	Post-Test Years Revenue Requirements	5C2-a1
TOTAL	TOTAL	

CHAPTER 5C2-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
EDF Differences to SDG&E Requests

Exhibit No.: SDG&E-45-R-E
Area: POST-TEST YEAR RATEMAKING
Witness: Hancock, Melanie E.
Subject: Post-Test Years Revenue Requirements

Issue Description:

SDG&E Position: SDG&E proposes a PTY ratemaking mechanism to adjust its authorized revenue requirement in the post-test years by applying separate attrition adjustments for operating and maintenance (O&M) expenses (including a separate attrition adjustment for medical expenses), capital-related costs and exogenous cost changes.

SDG&E's position as of May 2023 combined Gas & Electric:
2025 = 315.0
2026 = 306.0
2027 = 279.1

SDG&E-45-R-E, pg MEH-2 Table MH-1

SDGE-245, page MEH-1, footnote 3

EDF Position: EDF proposes that SDG&E's subsequent year Gas-related revenue requirements be limited to: 2025 - \$298 million; 2026 - 295 million; 2027 - 290 million.

EDF-01 at 44:7

Note: EDF made their recommendation before SDG&E's July 7, 2023 Update Testimony that revised it's request.

Chapter 6

Differences Between SDG&E and FEA

Chapter 6 - FEA vs. SDG&E

Part A - O&M and Capital Expenditures

1. SDG&E-12 - ELECTRIC DISTRIBUTION O&M

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	FEA	FEA vs. SDG&E	
1. 1ED003.000	41,026	35,730	(5,296)	6A1-a1
2. 1ED008.000	39,666	35,265	(4,401)	6A1-a2
3. 1ED009.000	2,542	1,629	(913)	6A1-a3
4. 1ED009.001	941	1,226	285	6A1-a4
5. 1ED015.000	7,274	2,174	(5,100)	6A1-a5
TOTAL	91,449	76,024	(15,425)	

CHAPTER 6A1-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
FEA Differences to SDG&E Requests

Exhibit No.: SDG&E-12-WP-R-E
Area: ELECTRIC DISTRIBUTION O&M
Witness: Swetek, Tyson

NONSHARED O&M

Subject: Electric System Operations
Workpaper: 1ED003.000

SDG&E Position: SDG&E forecasts \$41.948 million for Electric System Operations for Test-Year 2024.

Workpaper Group	2024
1ED003.000	41.026
1ED003.001	0.922
Total	41.948

Exhibit SDG&E-12-R-E, p. TS-1, TS-25 to TS-32

FEA Position: FEA recommends that the 2022 amount of \$35.730 million be used.

Exh FEA-01 pp 19-24

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>FEA</u>	<u>Difference</u>
Labor	3,804	3,075	-729
NonLabor	37,222	32,655	-4,567
Nonstandard	0	0	0
TOTAL	41,026	35,730	-5,296

CHAPTER 6A1-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
FEA Differences to SDG&E Requests

Exhibit No.: SDG&E-12-WP-R-E
Area: ELECTRIC DISTRIBUTION O&M
Witness: Swetek, Tyson

NONSHARED O&M

Subject: Electric Regional Operations
Workpaper: 1ED008.000

SDG&E Position: SDG&E forecasts \$39.666 million for Electric Regional Operations for Test Year 2024.

SDG&E revised its request from \$40.768 million to \$39.666 million in Errata Testimony submitted in May 2023, a reduction of \$1.102 million.

Exhibit SDG&E-12-R-E, p. TS-1, TS-47 to TS-51

FEA Position: FEA recommends using a five-year average of the period 2018-2022.

Exh FEA-01, pp 15-19

Note: FEA's reduction is based on the SDG&E's TY2024 forecast of \$40.768 million filed in May-2022, Exhibit SDG&E-12. Subsequently, SDG&E revised its forecast to \$39.666 million in May-2023, a reduction of \$1.102 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>FEA</u>	<u>Difference</u>
Labor	27,722	24,247	-3,475
NonLabor	11,944	11,018	-926
Nonstandard	0	0	0
TOTAL	39,666	35,265	-4,401

CHAPTER 6A1-a3

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
FEA Differences to SDG&E Requests

Exhibit No.: SDG&E-12-WP-R-E
Area: ELECTRIC DISTRIBUTION O&M
Witness: Swetek, Tyson

NONSHARED O&M

Subject: Skills & Compliance Training
Workpaper: 1ED009.000

SDG&E Position: SDG&E forecasts \$3.483 million for Skills & Compliance Training for Test-Year 2024.

SDG&E revised its request from \$3.829 million to \$3.483 million in Errata Testimony submitted in May 2023, a reduction of \$0.346 million.

Workpaper Group	2024
1ED009.000	2.542
1ED009.001	0.941
Total	3.483

Exhibit SDG&E-12-R-E, p. TS-1, TS-51 to TS-56

FEA Position: FEA recommends using the 2022 amount of 2.855 million.

Workpaper Group	2024
1ED009.000	1.629
1ED009.001	1.226
Total	2.855

Exh FEA-01, pp 30-34

Note: FEA's reduction is based on SDG&E's TY2024 forecast of \$3.829 million filed August-2022, Exhibit SDGE-12-R. Subsequently, SDG&E revised its forecast to \$3.483 million in May-2023, a reduction of \$0.346 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>FEA</u>	<u>Difference</u>
Labor	798	763	-35
NonLabor	1,744	866	-878
Nonstandard	0	0	0
TOTAL	2,542	1,629	-913

CHAPTER 6A1-a4

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
FEA Differences to SDG&E Requests

Exhibit No.: SDG&E-12-WP-R-E
Area: ELECTRIC DISTRIBUTION O&M
Witness: Swetek, Tyson

NONSHARED O&M

Subject: Skills & Compliance Training (TNG)
Workpaper: 1ED009.001

SDG&E Position: SDG&E forecasts \$3.483 million for Skills & Compliance Training for Test-Year 2024. SDG&E revised its request from \$3.829 million to \$3.483 million in Errata Testimony submitted in May 2023, a reduction of \$0.346 million.

Workpaper Group	2024
1ED009.000	2.542
1ED009.001	0.941
Total	3.483

Exhibit SDG&E-12-R-E, p. TS-1, TS-51 to TS-56

FEA Position: FEA recommends using the 2022 amount of 2.855 million.

Workpaper Group	2024
1ED009.000	1.629
1ED009.001	1.226
Total	2.855

Exh FEA-01, pp 30-34

Note: FEA's reduction is based on SDG&E's TY2024 forecast of \$3.829 million filed August-2022, Exhibit SDGE-12-R. Subsequently, SDG&E revised its forecast to \$3.483 million in May-2023, a reduction of \$0.346 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>FEA</u>	<u>Difference</u>
Labor	266	258	-8
NonLabor	675	968	293
Nonstandard	0	0	0
TOTAL	941	1,226	285

CHAPTER 6A1-a5

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
FEA Differences to SDG&E Requests

Exhibit No.: SDG&E-12-WP-R-E
Area: ELECTRIC DISTRIBUTION O&M
Witness: Swetek, Tyson

NONSHARED O&M

Subject: Compliance Management
Workpaper: 1ED015.000

SDG&E Position: SDG&E forecasts \$7.274 million for Compliance Management for Test-Year 2024.

Exhibit SDG&E-12-R-E, p. TS-1, TS-67 to TS-70

FEA Position: FEA recommends using a five-year average (2018-2022).

Exh FEA-01, pp 24-30

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>FEA</u>	<u>Difference</u>
Labor	875	868	-7
NonLabor	6,399	1,306	-5,093
Nonstandard	0	0	0
TOTAL	7,274	2,174	-5,100

Chapter 6 - FEA vs. SDG&E

Part A - O&M and Capital Expenditures

2. SDG&E-28 - CORPORATE CENTER - INSURANCE

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	FEA	FEA vs. SDG&E	
1. 1SN000.004	3,806	3,011	(795)	6A2-a1
TOTAL	3,806	3,011	(795)	

CHAPTER 6A2-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
FEA Differences to SDG&E Requests

Exhibit No.: SDG&E-28-WP
Area: CORPORATE CENTER - INSURANCE
Witness: Gaughan, Dennis J.

NONSHARED O&M

Subject: RSECC OTHER LIABILITY INSURANCE NON-NUCLEAR - F925.3
Workpaper: 1SN000.004

SDG&E Position: SDG&E's TY2024 forecast for D&O Liability Insurance is \$1.589 million. The costs are allocated to the utilities using the multi-factor split method.

Workpaper 1SN000.004 is comprised of D&O, Fiduciary, and other liability insurance.

Exhibit SCG-24/SDG&E-28, p. DJG-9, DJG-11 to DJG-12, and SCG-24/SDG&E-28-WP, p. 51

FEA Position: FEA recommends removing 50% of the TY 2024 D&O Insurance amount of \$1.589 million allocated to SDG&E, which is a reduction of \$795,000.

Exhibit FEA-01, p. 35

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>FEA</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	3,806	3,011	-795
TOTAL	3,806	3,011	-795

Chapter 6 - FEA vs. SDG&E

Part B - Capital-Related Costs

1. SDG&E-38 - WORKING CASH

Issue #	Subject	Reference
1. SDG&E38.000	Revenue Lag Days	6B1-a1
TOTAL	TOTAL	

CHAPTER 6B1-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
FEA Differences to SDG&E Requests

Exhibit No.: SDG&E-38-R-E
Area: WORKING CASH
Witness: Guidi, Jack M.
Subject: Revenue Lag Days

Issue Description:

SDG&E Position: SDG&E proposes a revenue lag of 48.6 days for Test-Year 2024. The revenue lag is comprised of the following:

- 1) Meter Reading Lag - 15.21 days
- 2) Billing Lag - 3.40 days
- 3) Collection Lag - 29.18 days
- 4) Bank Lag - 0.81 days

Exhibit SDG&E-38-R-E, pp. JMG-7, JMG-15 through JMG-16

FEA Position: FEA recommends that the revenue lag be based on 42.74 days which is calculated using 2019 data.

Exhibit FEA-01, p.14

Chapter 6 - FEA vs. SDG&E

Part C - Other

1. SDG&E-04 - GAS DISTRIBUTION

Issue #	Subject	Reference
1. SDG&E04.000	Locate and Mark Balancing Account (LMBA)	6C1-a1
TOTAL	TOTAL	

CHAPTER 6C1-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
FEA Differences to SDG&E Requests

Exhibit No.: SDG&E-04-R-E
Area: GAS DISTRIBUTION
Witness: Kinsella, L. Patrick
Subject: Locate and Mark Balancing Account (LMBA)

Issue Description:

SDG&E Position: SDG&E proposes to create electric and gas Locate and Mark Balancing Account (LMBA), as two-way, interest-bearing balancing accounts. SDG&E Gas Distribution has seen an increase in USA tickets year over year and expects this trend to continue, especially given recent legislation increasing penalties for the failure to notify a gas utility of the need to locate and mark and SDG&E's push for public awareness. The extent of increased expenses for L&M activities are difficult to accurately predict, making the authorization of SDG&E's proposed LMBA, a two-way balancing account, appropriate.

Exhibit SDG&E-04-R-E, p. LPK-33 and SDG&E-43-R-E, p. JK-23, and SDG&E-204, p. LPK-11- LPK-12.

FEA Position: Locate and Mark Balancing Account (LMBA): FEA recommends that the Company's request to establish a balancing account be denied. If the Commission is inclined to allow a mechanism for these costs, FEA recommends that these costs be tracked in a memorandum account so that they later can be reviewed for reasonableness.

Chapter 6 - FEA vs. SDG&E

Part C - Other

2. SDG&E-11 - ELECTRIC DISTRIBUTION CAPITAL

Issue #	Subject	Reference
1. SDG&E11.002	Overall Capital Expenditure Reduction	6C2-a1
TOTAL	TOTAL	

CHAPTER 6C2-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
FEA Differences to SDG&E Requests

Exhibit No.: SDG&E-11-R-E
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva
Subject: Overall Capital Expenditure Reduction

Issue Description:

SDG&E Position: SDG&E uses a combination of forecast methodologies to forecast their Test Year 2024 amounts.

Company proposed TY 2024 \$425.949

Exh SDG&E-11

FEA Position: FEA recommends using a five-year average (2018-2022) of actual spending amounts for deriving the TY 2024 amount.

FEA recommends \$409.009.

Exh FEA-01 pp 4-10

Chapter 6 - FEA vs. SDG&E

Part C - Other

3. SDG&E-15 - CLEAN ENERGY INNOVATIONS

Issue #	Subject	Reference
1. SDG&E15.000	Hydrogen Build-Ready Balancing Account (HBRBA)	6C3-a1
TOTAL	TOTAL	

CHAPTER 6C3-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
FEA Differences to SDG&E Requests

Exhibit No.: SDG&E-15-R-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando
Subject: Hydrogen Build-Ready Balancing Account (HBRBA)

Issue Description:

SDG&E Position: SDG&E proposes to create the electric HBRBA as a two-way interest-bearing balancing account recorded on SDG&E's financial statements. The purpose of this account is to record the difference between the authorized revenue requirement to be adopted in this TY 2024 GRC and actual expenses incurred associated with the Hydrogen Build Ready Infrastructure program, as discussed in the Clean Energy Innovations testimony of Fernando Valero (Ex. SDG&E-15). SDG&E proposes to amortize the balance in the HBRBA in customer rates in connection with the annual regulatory account update advice letter filing.

Exhibit SDG&E-15-R-E, p. FV-28 to FV-29 and SDG&E-43-R-E, p. JK-22 to JK-23

FEA Position: Hydrogen Build-Ready Balancing Account (HBRBA): FEA recommends that these costs be tracked in a memorandum account so that they later can be reviewed for reasonableness.

Chapter 6 - FEA vs. SDG&E

Part C - Other

4. SDG&E-21 - CLEAN TRANSPORTATION

Issue #	Subject	Reference
1. SDG&E21.000	Vehicle Grid Integration Balancing Account (VGIBA)	6C4-a1
TOTAL	TOTAL	

CHAPTER 6C4-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
FEA Differences to SDG&E Requests

Exhibit No.: SDG&E-21
Area: CLEAN TRANSPORTATION
Witness: Fareta, Christopher
Subject: Vehicle Grid Integration Balancing Account (VGIBA)

Issue Description:

SDG&E Position: The electric VGIBA is a one-way interest-bearing balancing account recorded on SDG&E's financial statements. The purpose of this account is to record the authorized revenue requirement and actual incremental costs from implementing the 2016 VGI Pilot Program. Details of the VGIBA costs are discussed in the Clean Transportation testimony of Jennifer L. Reynolds (Ex. SDG&E-21). When the TY 2024 GRC proceeding concludes, SDG&E proposes to transfer the December 31, 2023 VGIBA electric undercollected balance to the EDFCA for inclusion in the next available rate change, and to close the VGIBA thereafter.

Exhibit SDG&E-21, p. JLR-15 to JLR-16 and SDG&E-43-R-E, p. JK-8

FEA Position: Electric Vehicle Infrastructure Balancing Account (EVIBA): FEA recommends that these costs continue to be tracked in a memorandum account so that they later can be reviewed for reasonableness.

Exhibit FEA-01 p 48

Chapter 6 - FEA vs. SDG&E

Part C - Other

5. SDG&E-45 - POST-TEST YEAR RATEMAKING

Issue #	Subject	Reference
1. SDG&E45.000	Post-Test-Year Ratemaking	6C5-a1
TOTAL	TOTAL	

CHAPTER 6C5-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
FEA Differences to SDG&E Requests

Exhibit No.: SDG&E-45-R-E
Area: POST-TEST YEAR RATEMAKING
Witness: Hancock, Melanie E.
Subject: Post-Test-Year Ratemaking

Issue Description:

SDG&E Position: SDG&E's proposed ratemaking mechanism adjusts authorized revenue requirements for:

- 1) O&M costs based on IHS Markit Global Insight's Power Planner (Global Insight) forecast,
- 2) Medical costs based on Willis Towers Watson's forecast, and
- 3) Capital-related revenue requirement using:
 - Five-year average of capital additions escalated based on Global Insight's forecast,
 - A forecast for Wildfire Mitigation Plan, Moreno Compressor Upgrade, Smart Meter 2.0 and various Gas Integrity Management Program capital additions (DIMP, TIMP, FIMP, and GSEP).

Exhibit SDG&E-45-R-E, p. MEH-ii

FEA Position: FEA recommends rejecting the Company's proposal to escalate medical expenses in the PTY mechanism using a separate rate.

FEA recommends that capital expenditures be based upon the seven-year average of actual expenditures 2015-2021 rather than the five-year average of actual and forecasted additions as proposed by the Company.

Exhibit FEA-1, p. 39 and 43

Chapter 7

Differences Between SDG&E and MGRA

Chapter 7 - MGRA vs. SDG&E

Part C - Other

1. SDG&E-13 - WILDFIRE MITIGATION AND VEGETATION MANAGEMENT

Issue #	Subject	Reference
1. SDG&E13.003	Wildfire Mitigation Modeling	7C1-a1
2. SDG&E13.006	Strategic Undergrounding (BC 19246)	7C1-a2
3. SDG&E13.007	Overhead System Covered Conductor (BC 202850)	7C1-a3
4. SDG&E13.008	Private LTE (BC 198730)	7C1-a4
5. SDG&E13.009	Advanced Protection (BC 152590)	7C1-a5
TOTAL	TOTAL	

CHAPTER 7C1-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
MGRA Differences to SDG&E Requests

Exhibit No.: SDG&E-13-2R-E
Area: WILDFIRE MITIGATION AND VEGETATION MANAGEMENT
Witness: Woldmariam, Jonathan T.
Subject: Wildfire Mitigation Modeling

Issue Description:

SDG&E Position: -SDG&E's grid hardening proposal is a risk-informed approach to reducing the risk of wildfire and the impacts of PSPS based on analysis of the specific risks associated with each of its circuit segments within the HFTD. SDG&E continued to refine and improve its risk modeling, but has provided sufficient justification of its current proposal, with additional flexibility afforded by approval of a two-way balancing account.

-SDG&E strongly believes it is prudent to continue monitoring ongoing research performed by academia, industry leaders, and government agencies on wildfire smoke modeling impact quantification. When models are fully developed and agreement is reached, SDG&E will collaborate with OEIS and other IOUs and stakeholders to further evaluate the appropriateness of including the effects of Wildfire Smoke in existing risk models.

Exhibit SDG&E 213, p. JTW-22.

MGRA Position:

- 1) SDG&E should use more supportable estimates for wildfire smoke health impacts while the Commission, OEIS, and stakeholders develop models with a firm scientific grounding. (MGRA-01-1R, pp. 8-9, 12-14.)
- 2) SDG&E should use an imputed VSL closer to the one used by federal agencies, rather than \$100 million. (MGRA-01-1R, pp. 24-25)
- 3) SDG&E should continue improvements to its risk model, including a common transparent PSPS risk model to be developed with other utilities, incorporating community egress issues, and further incorporating wind sensitivity into its WiNGS Planning model. (MGRA-01-1R, pp. 7-10)

See additional recommendations on the following page.

CHAPTER 7C1-a1

Recommendation #	Recommendation	Citations to MGRA Testimony
4	SDG&E needs to correct for the bias introduced by the 8 hour limitation of fire spread modeling.	MGRA-01-1R, pp. 25-27
5	SDG&E needs to correct for the bias introduced by power shutoff by incorporating damage events detected in its post-shutoff patrols.	MGRA-01-1R, pp. 14-15
6	SDG&E needs to correct the biases leading to incorrect weighting of risk drivers introduced by the coupling of probability of risk event and consequence of risk event through extreme winds.	MGRA-01-1R, pp. 18-22
7	PSPS damage reports should be analyzed from areas with extensive covered conductor deployment (including the SCE service area) to obtain a quantitative estimate of residual risk.	MGRA-01-1R, p.82
8	PSPS wind gust thresholds should be increased for circuits with covered conductor and APP in place, and SDG&E risk analysis should take this into account	MGRA-01-1R, pp. 66-68
9	SDG&E should, under Commission supervision, develop an alternative consisting of covered conductor, APP, and reasonable changes in PSPS wind-gust thresholds and compare the results with SDG&E's original underground-centric proposal.	MGRA-01-1R, pp. 61-62, 75-77
10	A full cost/benefit analysis should be sponsored that incorporates impacts on poor and vulnerable ratepayers, PSPS as both risk and mitigation, and other mitigations including advanced technologies. This cost benefit analysis should determine the optimal risk reduction target.	MGRA-01-1R, pp. 70-74

CHAPTER 7C1-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
MGRAs Differences to SDG&E Requests

Exhibit No.: SDG&E-13-2R-E
Area: WILDFIRE MITIGATION AND VEGETATION MANAGEMENT
Witness: Woldmariam, Jonathan T.
Subject: Strategic Undergrounding (BC 19246)

Issue Description:

SDG&E Position: SDG&E requests \$125.981 million for 2022, \$191.143 million for 2023, and \$292.062 million for 2024 for Strategic Undergrounding.

Exhibit SDG&E-13-2R-E, p. JTW-106

MGRAs Position: SDG&E's proposed hardening plan should not be approved in its present form. SDG&E should, under Commission supervision, develop an alternative consisting of covered conductor, APP, and reasonable changes in PSPS wind-gust thresholds and compare the results with SDG&E's original underground-centric proposal.

A full cost/benefit analysis should be sponsored that incorporates impacts on poor and vulnerable ratepayers, PSPS as both risk and mitigation, and other mitigations including advanced technologies. This cost benefit analysis should determine the optimal risk reduction target.

Undergrounding should be approved for circuits with compelling justifications such as limited community ingress and egress, excessive tree removal, excessive vegetation management or asset maintenance costs, favorable coincidences of geography and property, and the most extreme wind areas.

MGRAs-01-1E; pp. 35,68-70, 81-82

Note: MGRAs did not provide specific funding amounts in their testimony.

CHAPTER 7C1-a3

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
MGRA Differences to SDG&E Requests

Exhibit No.: SDG&E-13-2R-E
Area: WILDFIRE MITIGATION AND VEGETATION MANAGEMENT
Witness: Woldmariam, Jonathan T.
Subject: Overhead System Covered Conductor (BC 202850)

Issue Description:

SDG&E Position: SDG&E requests \$78.593 million for 2022, \$69.222 million for 2023, and \$59.217 million for 2024 for Overhead System Covered Conductor.

Exhibit SDG&E-13-2R-E, p. JTW-106

MGRA Position: MGRA testimony suggests that the result of a full cost/benefit analysis taking into account accurate estimates of covered conductor effectiveness in conjunction with advanced technologies and PSPS reduced by higher thresholds will lead to expanded use of covered conductor, in the same manner that it has been used by Southern California Edison.

MGRA-01-1E; pp. 36-48,52-53,56-60,65-70,75,82

Note: MGRA did not provide specific funding amounts in their testimony.

CHAPTER 7C1-a4

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
MGRAs Differences to SDG&E Requests

Exhibit No.: SDG&E-13-2R-E
Area: WILDFIRE MITIGATION AND VEGETATION MANAGEMENT
Witness: Woldmariam, Jonathan T.
Subject: Private LTE (BC 198730)

Issue Description:

SDG&E Position: SDG&E requests \$79.569 million for 2022, \$65.349 million for 2023, and \$70.179 million for 2024 for Private LTE.

Exhibit SDG&E-13-2R-E, p. JTW-106

MGRAs Position: SDG&E's WMP Private LTE Communication Network is required to Enable Falling Conductor Protection and other Advanced Protection initiatives. Funding should be sufficient to adequately instrument areas SDG&E planned for undergrounding.

MGRAs-01-1E; pp. 55-61,68, 70,82

Note: MGRAs did not provide specific funding amounts in their testimony.

CHAPTER 7C1-a5

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
MGRAs Differences to SDG&E Requests

Exhibit No.: SDG&E-13-2R-E
Area: WILDFIRE MITIGATION AND VEGETATION MANAGEMENT
Witness: Woldmariam, Jonathan T.
Subject: Advanced Protection (BC 152590)

Issue Description:

SDG&E Position: SDG&E requests \$12.783 million for 2022, \$11.562 million for 2023, and \$5.540 million for 2024 for Advanced Protection.

Exhibit SDG&E-13-2R-E, p. JTW-106

MGRAs Position: MGRAs testimony suggests that the result of a full cost/benefit analysis taking into account accurate estimates of covered conductor effectiveness in conjunction with advanced technologies and PSPS reduced by higher thresholds will lead to expanded use of APP. Funding should be sufficient to adequately instrument areas SDG&E planned for undergrounding.

MGRAs-01-1E; pp. 55-61,68, 70,82

Note: MGRAs did not provide specific funding amounts in their testimony.

Chapter 8

Differences Between SDG&E and PCF

Chapter 8 - PCF vs. SDG&E

Part C - Other

1. SDG&E-01 - SDG&E POLICY OVERVIEW

Issue #	Subject	Reference
1. SDG&E01.002	SDG&E's request to increase rates.	8C1-a1
TOTAL	TOTAL	

CHAPTER 8C1-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
PCF Differences to SDG&E Requests

Exhibit No.: SDG&E-01-R
Area: SDG&E POLICY OVERVIEW
Witness: Folkmann, Bruce
Subject: SDG&E's request to increase rates.

Issue Description:

SDG&E Position: A Distributed Energy Resources (DER)-only approach is not workable due to reliability, complexity, and cost.

Exhibit SDGE-201, p. BAF-10-11

PCF Position: The Commission should reject SDG&E's request to increase rates for TY24 because SDG&E failed to justify their requests for increased rates.

PCF-01 at 2-20, 23-28; PCF-01, attachments 3-7.

Chapter 8 - PCF vs. SDG&E

Part C - Other

2. SDG&E-13 - WILDFIRE MITIGATION AND VEGETATION MANAGEMENT

Issue #	Subject	Reference
1. SDG&E13.002	Solar-Plus-Storage	8C2-a1
2. SDG&E13.004	Reduce in the amount of total proposed wildfire mitigation expenditures	8C2-a2
TOTAL	TOTAL	

CHAPTER 8C2-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
PCF Differences to SDG&E Requests

Exhibit No.: SDG&E-13-2R-E
Area: WILDFIRE MITIGATION AND VEGETATION MANAGEMENT
Witness: Woldmariam, Jonathan T.
Subject: Solar-Plus-Storage

Issue Description:

SDG&E Position: SDG&E's current Standby Power Programs are only considered as a mitigation against the impacts of Power Safety Power Shut-Off events (PSPS). SDG&E does not believe that customer-sited SPS can be considered a reasonable alternative to grid hardening in reducing the risk of wildfire.

SDG&E-213 at JTW-44, lines 24-25

PCF Position: The Commission should adopt solar-plus-storage (SPS) as an alternative to SDG&E's request for increased revenue requirements based on erroneously assumed need for capital additions and upgrades. Expenditures for new transmission projects should be avoided where there are much more cost-effective alternatives available, like local SPS. Utility-scale solar projects are more costly than commercial and residential rooftop solar when the cost of the transmission access charge is added to the cost of utility-scale solar generation.

The Commission should adopt SPS as an alternative to SDG&E's wildfire mitigation related requests. Deployment of customer-sited SPS at all customer locations in the Tier 3 HFTD would more cost-effectively reduce PSPS and wildfire risks than SDG&E's excessive grid hardening proposals.

PCF-01 at 2-20; PCF-01, attachments 3-10.

Note: PCF's proposal is not limited to SDG&E's Wildfire exhibit. It references policies (general, sustainability, risk management), risk assessment, gas and electric transmission and distribution, gas engineering, "clean energy" innovations, energy procurement, gas and electric generation, gas compliance programs, wildfire mitigation, hardening, people and culture.

CHAPTER 8C2-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
PCF Differences to SDG&E Requests

Exhibit No.: SDG&E-13-2R-E
Area: WILDFIRE MITIGATION AND VEGETATION MANAGEMENT
Witness: Woldmariam, Jonathan T.
Subject: Reduce in the amount of total proposed wildfire mitigation expenditures

Issue Description:

SDG&E Position: In order for SPS systems to effectively reduce the risk of wildfire, the connected overhead electric infrastructure still subjected to weather impacts would need to be safely isolated during the times of high wildfire risk, which in the HFTD could be months at a time.

Exhibit SDG&E-213, p. JTW-43

PCF Position: The Commission should reject SDG&E's requests for increased expenditures for grid hardening. Increased expenditures above existing expenditures are rendered unnecessary by local SPS.

PCF-01 at 2-20; ; PCF-01, attachments 3-10.

Chapter 8 - PCF vs. SDG&E

Part C - Other

3. SDG&E-15 - CLEAN ENERGY INNOVATIONS

Issue #	Subject	Reference
1. SDG&E15.002	Reduce in the amount of total proposed hydrogen-related expenditures	8C3-a1
TOTAL	TOTAL	

CHAPTER 8C3-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
PCF Differences to SDG&E Requests

Exhibit No.: SDG&E-15-R-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando
Subject: Reduce in the amount of total proposed hydrogen-related expenditures

Issue Description:

SDG&E Position: SDG&E's decarbonization strategy embraces diverse clean technologies, including hydrogen. Hydrogen has many unique properties that make it a necessary tool in SDG&E's decarbonization toolkit, including that hydrogen is a dispatchable carbon-free fuel for reliable power generation, is a long duration energy storage medium, can be produced in a sustainable manner, and is scalable.

SDG&E-215 at 15:4 to 23:22

PCF Position: All requested funding for hydrogen related proposals should be rejected.

PCF-01 at 23-28; PCF-01, attachments 3-10.

Note: This issue is not limited to SDG&E-15, PCF referenced post-rest year ratemaking; updated results of operations; policies (general, sustainability, risk management), risk assessment, gas and electric transmission and distribution, gas engineering, "clean energy" innovations, energy procurement, gas and electric generation, gas compliance programs, wildfire mitigation, hardening, people and culture.

Chapter 8 - PCF vs. SDG&E

Part C - Other

4. SDG&E-45 - POST-TEST YEAR RATEMAKING

Issue #	Subject	Reference
1. SDG&E45.001	Post-Test Years Revenue Requirements	8C4-a1
TOTAL	TOTAL	

CHAPTER 8C4-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
PCF Differences to SDG&E Requests

Exhibit No.: SDG&E-45-R-E
Area: POST-TEST YEAR RATEMAKING
Witness: Hancock, Melanie E.
Subject: Post-Test Years Revenue Requirements

Issue Description:

SDG&E Position: SDG&E proposes a PTY ratemaking mechanism to adjust its authorized revenue requirement in the post-test years by applying separate attrition adjustments for operating and maintenance (O&M) expenses (including a separate attrition adjustment for medical expenses), capital-related costs and exogenous cost changes.

SDG&E's position as of May 2023 combined Gas & Electric:

2025 = 315.0

2026 = 306.0

2027 = 279.1

SDG&E-45-R-E, pg MEH-2 Table MH-1

SDGE-245, page MEH-1, footnote 3

PCF Position: The Commission should adopt SPS as an alternative to SDG&E's request for increased revenue requirements for the post-test years.

PCF-01 at 2-20; PCF-01, attachments 3-10.

Chapter 9

Differences Between SDG&E and Joint CCAs

Chapter 9 - Joint CCAs vs. SDG&E

Part A - O&M and Capital Expenditures

1. SDG&E-14 - ELECTRIC GENERATION

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	Joint CCAs	Joint CCAs vs. SDG&E	
1. 1EG004.000	1,779	1,779	0	9A1-a1
TOTAL	1,779	1,779	0	

CHAPTER 9A1-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Joint CCAs Differences to SDG&E Requests

Exhibit No.: SDG&E-14-WP
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

NONSHARED O&M

Subject: Generation Distributed Energy Facilities
Workpaper: 1EG004.000

SDG&E Position: SDG&E forecasts \$1.779 million for Generation Distributed Energy Facilities for Test-Year 2024.

Please refer to rebuttal testimony of Fernando Valero 26 (Ex. SDG&E-215) for a detailed discussion of this issue.

Exhibit SDG&E-14-E, p. DSB-9 and SDGE-215, p. FV-97

Joint CCAs Position: The Commission should order SDG&E to assign all the costs and the revenues of the Miguel Vanadium Redox Flow battery energy storage system to the distribution function.

Exh. JCCA-01, pp. ii, 3-5, 11-15 Georgis

Note: This issue was also addressed in Mr. Fernando Valero's Rebuttal testimony.

SDG&E agrees with the Joint CCAs on this issue and requests the Commission authorize the CCAs' recommendation to book CAISO related costs and revenues related to all distribution-related batteries, present or future, to SDG&E's Electric Distribution Fixed Cost ("EDFCA") Balancing Account ("BA") to properly off-set any distribution-related capital costs by allowing SDG&E to amend its ERRA BA and EDFCA BA preliminary statement. (Exh SDG&E-215, p. FV-97)

The Joint CCAs did not provide an updated forecast for this workpaper.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Joint CCAs</u>	<u>Difference</u>
Labor	1,126	1,126	0
NonLabor	653	653	0
Nonstandard	0	0	0
TOTAL	1,779	1,779	0

Chapter 9 - Joint CCAs vs. SDG&E

Part A - O&M and Capital Expenditures

1. SDG&E-14 - ELECTRIC GENERATION

b. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SDG&E	Joint CCAs	Joint CCAs vs. SDG&E	
1. 00008.0.ALL	41,354	41,354	0	9A1-b1
TOTAL	41,354	41,354	0	

CHAPTER 9A1-b1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Joint CCAs Differences to SDG&E Requests

Exhibit No.: SDG&E-14-CWP-E
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

CAPITAL EXPENDITURES

Project: MIRAMAR PLANT OPERATIONAL ENHANCEMENTS
Budget Code: 00008.0.ALL

SDG&E Position: SDG&E requests \$2.201 million for 2022, \$11.3 million for 2023, and \$27.853 million for 2024 for Miramar Plant Operational Enhancements.

Exhibit SDG&E-14-E, p. DSB-15 to DSB-16 and SDG&E-215, pp. FV-95 to FV-97

Joint CCAs Position: The Commission should separate the revenue requirement for the Miramar 20 MW BESS from the overall Miramar Energy Facility, find that the Miramar 20 MW BESS upgrades are made only on behalf of and for the benefit of SDG&E's current bundled customers, and find that the Miramar 20 MW BESS portion of the plant's overall revenue requirement be assigned a 2024 vintage for purposes of determining PCIA rates in a future ERRA proceeding.

Exh. JCCA-01, pp iii-iv, 5-8, 15-31 Georgis

Note: This issue was also addressed in Mr. Fernando Valero's Rebuttal testimony.

The Joint CCAs did not provide updated forecast amounts for this workpaper.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
000080.001	2,201	11,300	27,853	41,354
Total	2,201	11,300	27,853	41,354
Joint CCAs	2022	2023	2024	Total
000080.001	2,201	11,300	27,853	41,354
Total	2,201	11,300	27,853	41,354
Difference	2022	2023	2024	Total
000080.001	0	0	0	0
Total	0	0	0	0

Chapter 9 - Joint CCAs vs. SDG&E

Part A - O&M and Capital Expenditures

2. SDG&E-17 - CUSTOMER SERVICES - FIELD OPERATIONS

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	Joint CCAs	Joint CCAs vs. SDG&E	
1. 1FC005.000	13,287	13,287	0	9A2-a1
TOTAL	13,287	13,287	0	

CHAPTER 9A2-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Joint CCAs Differences to SDG&E Requests

Exhibit No.: SDG&E-17-WP-R
Area: CUSTOMER SERVICES - FIELD OPERATIONS
Witness: Thai, David H.

NONSHARED O&M

Subject: Smart Meter Operations
Workpaper: 1FC005.000

SDG&E Position: SDG&E forecasts \$13.287 million for Smart Meter Operations for Test-Year 2024.

Exhibit SDG&E-17-R, p. DHT-30 to DHT-40

Smart Meter Operations (SMO) supports the delivery of customer services on premises, responds to customer inquiries, resolves customer problems, and ensures safe, accurate, and reliable metering for SDG&E meters, covering all of San Diego County and South Orange County.

Exhibit SDG&E-17-R, p. DHT-30 to DHT-40

Joint CCAs Position: The SDG&E requests to fund its Smart Meter 2.0 initiative should only be approved if it meets certain criteria. Specifically, the new replacement meters and supporting IT infrastructure must allow for the revenue-quality interval meter data to be available to the Joint CCAs within 48 hours of power flow. If the new meters being installed now and for which cost recovery is being requested in this application cannot meet this criterion, then the Commission should deny cost recovery of the new meters and direct SDG&E to file an update to its Application presenting its plan to install compliant meters and IT infrastructure.

Exh. JCCA-02 Fulmer

Note: The Joint CCAs did not provide updated forecast amounts for this workpaper.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Joint CCAs</u>	<u>Difference</u>
Labor	9,884	9,884	0
NonLabor	3,403	3,403	0
Nonstandard	0	0	0
TOTAL	13,287	13,287	0

Chapter 9 - Joint CCAs vs. SDG&E

Part C - Other

1. SDG&E-14 - ELECTRIC GENERATION

Issue #	Subject	Reference
1. SDG&E14.000	Vintage Framework for UOG Resources	9C1-a1
TOTAL	TOTAL	

CHAPTER 9C1-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Joint CCAs Differences to SDG&E Requests

Exhibit No.: SDG&E-14-E
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.
Subject: Vintage Framework for UOG Resources

Issue Description:

SDG&E Position: SDG&E disagrees with the CCAs' proposed vintaging framework.

Exhibit SDG&E-214 p DSB-7 line 20

Joint CCAs Position: The Commission should adopt the new vintaging framework for UOG to inform SDG&E's future Phase I GRCs. This framework is only applied or triggered if there are significant or material changes to an existing UOG generation asset. If there are material changes, then SDG&E would provide additional information to support the case-by-case analysis to determine if re-vintaging is appropriate.

Exh. JCCA-01, pp. iv, 8-11, 32-43 Georgis

Chapter 10

Differences Between SDG&E and SBUA

Chapter 10 - SBUA vs. SDG&E

Part A - O&M and Capital Expenditures

1. SDG&E-13 - WILDFIRE MITIGATION AND VEGETATION MANAGEMENT

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	SBUA	SBUA vs. SDG&E	
1. 1WM003.000	25,398	0	(25,398)	10A1-a1
TOTAL	25,398	0	(25,398)	

CHAPTER 10A1-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
SBUA Differences to SDG&E Requests

Exhibit No.: SDG&E-13-WP-2R-E
Area: WILDFIRE MITIGATION AND VEGETATION MANAGEMENT
Witness: Woldmariam, Jonathan T.

NONSHARED O&M

Subject: Grid Design & System Hardening
Workpaper: 1WM003.000

SDG&E Position: SDG&E forecasts \$25.399* million for Grid Design & System Hardening for TY 2024.

*Amounts differ due to rounding.

Exh. SDG&E-13-2R-E, p. JTW-1, JTW-48 to JTW-54

SBUA Position: SBUA proposes that SDG&E be denied authorization of any of its undergrounding costs for 2024 and beyond until SDG&E provides a complete analysis comparing to more cost effective options, such as installation of community and individual microgrids for affected rural customers.

Exhibit SBUA-01 at 16:11-13

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>SBUA</u>	<u>Difference</u>
Labor	687	0	-687
NonLabor	24,711	0	-24,711
Nonstandard	0	0	0
TOTAL	25,398	0	-25,398

Chapter 10 - SBUA vs. SDG&E

Part A - O&M and Capital Expenditures

1. SDG&E-13 - WILDFIRE MITIGATION AND VEGETATION MANAGEMENT

b. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SDG&E	SBUA	SBUA vs. SDG&E	
1. 19246.0.ALL	603,142	332,005	(271,137)	10A1-b1
TOTAL	603,142	332,005	(271,137)	

CHAPTER 10A1-b1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
SBUA Differences to SDG&E Requests

Exhibit No.: SDG&E-13-CWP-2R-E
Area: WILDFIRE MITIGATION AND VEGETATION MANAGEMENT
Witness: Woldmariam, Jonathan T.

CAPITAL EXPENDITURES

Project: HFTD Undergrounding
Budget Code: 19246.0.ALL

SDG&E Position: SDG&E requests \$343.110 million for 2022, \$405.162 million for 2023, and \$471.147 million for 2024 for Grid Design and System Hardening.

Exhibit SDG&E-13-2R-E, p. JTW-106 to JTW-137

Note: SDG&E's 2022 and 2023 forecasts are displayed for illustrative purpose only, the actual capital expenditures for both years will be covered in the 2024 GRC Track 2 proceeding.

SBUA Position: SBUA recommends that SDG&E's proposed undergrounding program should be severely curtailed; undergrounding should be considered a solution of last resort based on relative cost-effectiveness in reducing wildfire risk, rather than a primary strategy.

SBUA proposes SDG&E should be ordered to evaluate microgrid deployment in rural high fire threat districts).

SBUA recommends that SDG&E replace its Resiliency Assistance Program (RAP) program for commercial class customers with a more environmentally benign resiliency strategy that relies on deployment of storage devices, including vehicle-to-grid technologies.

Exhibit SBUA-01 at 1, 31 and SBUA-02 at 1-2

Note: SBUA proposed a range capital costs for 2024 due to a lack of access to SDG&E's complete distribution and wildfire mitigation planning tools and documents needed to determine the appropriate mix of community and individual microgrids to displace undergrounding.

	2022	2023	2024	Total
Low	124,736	189,248	18,021	332,005
High	127,736	189,248	42,913	358,897

CHAPTER 10A1-b1

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
192460.001	124,736	189,248	289,158	603,142
Total	124,736	189,248	289,158	603,142

SBUA	2022	2023	2024	Total
192460.001	124,736	189,248	18,021	332,005
Total	124,736	189,248	18,021	332,005

Difference	2022	2023	2024	Total
192460.001	0	0	-271,137	-271,137
Total	0	0	-271,137	-271,137

Chapter 10 - SBUA vs. SDG&E

Part A - O&M and Capital Expenditures

2. SDG&E-18 - CUSTOMER SERVICES - OFFICE OPERATIONS

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	SBUA	SBUA vs. SDG&E	
1. 100004.000	13,740	13,740	0	10A2-a1
TOTAL	13,740	13,740	0	

CHAPTER 10A2-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
SBUA Differences to SDG&E Requests

Exhibit No.: SDG&E-18-WP-R
Area: CUSTOMER SERVICES - OFFICE OPERATIONS
Witness: Baule, Sandra F.

NONSHARED O&M

Subject: CCC Operations
Workpaper: 100004.000

SDG&E Position: SDG&E forecasts \$13.74 million for CCC Operations for Test-Year 2024.

Exhibit SDG&E-18-E, p. SFB-22

SBUA Position: SBUA proposes that SDG&E's requested funds for for increased customer service call expenditures is not justified. SBUA recommends that authorized any additional funds be spent collecting and analyzing customer satisfaction and needs data, specifically small business clients, to identify and determine ways to properly address service gaps.

SBUA-01 at 35-36

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>SBUA</u>	<u>Difference</u>
Labor	13,577	13,577	0
NonLabor	163	163	0
Nonstandard	0	0	0
TOTAL	13,740	13,740	0

Chapter 10 - SBUA vs. SDG&E

Part C - Other

1. SDG&E-18 - CUSTOMER SERVICES - OFFICE OPERATIONS

Issue #	Subject	Reference
1. SDG&E18.000	Forecast Methodology	10C1-a1
TOTAL	TOTAL	

CHAPTER 10C1-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
SBUA Differences to SDG&E Requests

Exhibit No.: SDG&E-18-E
Area: CUSTOMER SERVICES - OFFICE OPERATIONS
Witness: Baule, Sandra F.
Subject: Forecast Methodology

Issue Description:

SDG&E Position: SDG&E rejects SBUA's position and applies longstanding ratemaking principles.

Exhibit SDGE-18; SDGE-239
Exhibit SDGE-201, page BAF-8-9

SBUA Position: SBUA recommends that the Commission require the utilities to properly identify and implement systematic, transparent budgeting approaches that reflect considered, rational methods rather than what appears to be an accretion of individual departmental approaches..

SBUA-01 at 14:9-10 & SBUA-02 at 4:10-11

Chapter 10 - SBUA vs. SDG&E

Part C - Other

2. SDG&E-50 - Affordability Metrics

Issue #	Subject	Reference
1. SDG&E50.000	Affordability Metrics	10C2-a1
TOTAL	TOTAL	

CHAPTER 10C2-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
SBUA Differences to SDG&E Requests

Exhibit No.: SDG&E-50-S
Area: Affordability Metrics
Witness: Baez, Rachelle R.
Subject: Affordability Metrics

Issue Description:

SDG&E Position: It is premature for SBUA to propose the companies develop non-residential affordability metrics.

Exhibit SCG-243/SDG&E-250 at 8:12-9:1

SBUA Position: SBUA recommends affordability metrics and benchmark analysis for small commercial customers akin to the metrics developed for residential customers due to the unique characteristics of the small business customer class.

Exhibit SBUA-01 at 10-11

Chapter 10 - SBUA vs. SDG&E

Part C - Other

3. SDG&E-51 - Affordability Metrics

Issue #	Subject	Reference
1. SDG&E51.000	Affordability Metrics	10C3-a1
TOTAL	TOTAL	

CHAPTER 10C3-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
SBUA Differences to SDG&E Requests

Exhibit No.: SDG&E-51-S
Area: Affordability Metrics
Witness: Foster, Michael W.
Subject: Affordability Metrics

Issue Description:

SDG&E Position: It is premature for SBUA to propose the companies develop non-residential affordability metrics.

Exhibit SCG-243/SDG&E-250 at 8:12-9:1

SBUA Position: SBUA recommends affordability metrics and benchmark analysis for small commercial customers akin to the metrics developed for residential customers due to the unique characteristics of the small business customer class.

Exhibit SBUA-01 at 10-11

Chapter 11

Differences Between SDG&E and TURN

Chapter 11 - TURN vs. SDG&E

Part A - O&M and Capital Expenditures

1. SDG&E-09 - GAS INTEGRITY MANAGEMENT PROGRAMS

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	TURN	TURN vs. SDG&E	
1. 1TD002.000	2,866	0	(2,866)	11A1-a1
2. 1TD004.000	258	0	(258)	11A1-a2
TOTAL	3,124	0	(3,124)	

CHAPTER 11A1-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-09-WP-R
Area: GAS INTEGRITY MANAGEMENT PROGRAMS
Witness: Sera, Travis and Razavi, Avidah

NONSHARED O&M

Subject: DIMP
Workpaper: 1TD002.000

SDG&E Position: SDG&E forecasts \$2.866 million for DIMP for Test-Year 2024.

Exhibit SDG&E-09-R, p. AK TS-26 to AK TS-27

TURN Position: TURN recommends that any O&M dedicated to VIPP activities should be reduced.

Exhibit TURN-05-R, p. 67-83.

Note: In SDG&E Rebuttal Testimony SDGE-209-E, SDGE points out that TURN recommended a reduction of \$3.0 million for VIPP non-shared services, which is greater than SDG&E's proposed \$2.866 million for VIPP. (See Ex. CA-04 (Chauncey Quam).) While the table reflects TURN's reduction, the correct amount of reduction should be \$2.866 million for VIPP.

Exhibit SDGE-209-E, p. TS-AR-5

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	422	0	-422
NonLabor	2,444	0	-2,444
Nonstandard	0	0	0
TOTAL	2,866	0	-2,866

CHAPTER 11A1-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-09-WP-R
Area: GAS INTEGRITY MANAGEMENT PROGRAMS
Witness: Sera, Travis and Razavi, Avideh

NONSHARED O&M

Subject: FIMP
Workpaper: 1TD004.000

SDG&E Position: SDG&E forecasts \$0.258 million for Fimp for Test-Year 2024.

Exhibit SDG&E-09-R, p. AK TS-32

TURN Position: TURN recommends that all O&M costs associated with FIMP be removed from this GRC. For SDG&E this results in a disallowance of \$100,000.

Exhibit TURN-05-R, p. 89-92.

Note: In SDG&E Rebuttal Testimony SDGE-209-E, SDGE points out that TURN recommended a reduction of \$0.1 million for FIMP which is less than SDG&E's proposed \$0.258 million for FIMP. (See Ex. CA-04 (Chauncey Quam).) While the table reflects TURN's reduction, the correct amount of reduction should be \$0.258 million for FIMP.

Exhibit SDGE-209-E, p. TS-AR-5

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	258	0	-258
Nonstandard	0	0	0
TOTAL	258	0	-258

Chapter 11 - TURN vs. SDG&E

Part A - O&M and Capital Expenditures

1. SDG&E-09 - GAS INTEGRITY MANAGEMENT PROGRAMS

b. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SDG&E	TURN	TURN vs. SDG&E	
1. 09546.0.ALL	195,246	39,665	(155,581)	11A1-b1
2. 21478.0.ALL	145	0	(145)	11A1-b2
TOTAL	195,391	39,665	(155,726)	

CHAPTER 11A1-b1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-09-CWP-R
Area: GAS INTEGRITY MANAGEMENT PROGRAMS
Witness: Sera, Travis and Razavi, Avidh

CAPITAL EXPENDITURES

Project: Distribution Integrity Mgmt Program
Budget Code: 09546.0.ALL

SDG&E Position: SDG&E requests \$60.230 million for 2022, \$64.482 million for 2023 and \$70.534 million for 2024 for the Distribution Integrity Management Program (DIMP).

Exhibit SDG&E-09-R, p. AK TS-12, AK TS-51 to 52

TURN Position: TURN recommends the elimination of the entire plastic pipe (VIPP) program due to the relatively very low risk posed by these pipelines compared to other materials, as well as due to the Company's own RSE analyses and relevant national data. This results in a 2024 disallowance of \$70,534,000. TURN recommends disallowing all 2022 and 2023 costs in excess previously authorized costs, resulting in a 2022 disallowance of \$40,565,000 and a 2023 disallowance of approximately \$44,482,000.

Exhibit TURN-05-R-E1, p. 16, 67-83. Exhibit TURN-600, p. 41

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
095460.001	60,230	64,482	70,534	195,246
Total	60,230	64,482	70,534	195,246

TURN	2022	2023	2024	Total
095460.001	19,665	20,000	0	39,665
Total	19,665	20,000	0	39,665

Difference	2022	2023	2024	Total
095460.001	-40,565	-44,482	-70,534	-155,581
Total	-40,565	-44,482	-70,534	-155,581

CHAPTER 11A1-b2

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-09-CWP-R
Area: GAS INTEGRITY MANAGEMENT PROGRAMS
Witness: Sera, Travis and Razavi, Avideh

CAPITAL EXPENDITURES

Project: FIMP
Budget Code: 21478.0.ALL

SDG&E Position: SDG&E requests \$0 million for 2022, \$0 million for 2023, and \$0.145 million for 2024 for FIMP.

Exhibit SDG&E-09-R, p. AK TS-53

TURN Position: TURN recommends to remove of all proposed FIMP capital expenditures for 2024 -\$145,000 for SDG&E.

Exhibit TURN-05-R, p. 88-92

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
214780.001	0	0	100	100
214780.002	0	0	45	45
Total	0	0	145	145

TURN	2022	2023	2024	Total
214780.001	0	0	0	0
214780.002	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
214780.001	0	0	-100	-100
214780.002	0	0	-45	-45
Total	0	0	-145	-145

Chapter 11 - TURN vs. SDG&E

Part A - O&M and Capital Expenditures

2. SDG&E-11 - ELECTRIC DISTRIBUTION CAPITAL

a. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SDG&E	TURN	TURN vs. SDG&E	
1. 17264.0.ALL	31,042	0	(31,042)	11A2-a1
TOTAL	31,042	0	(31,042)	

CHAPTER 11A2-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: North Harbor
Budget Code: 17264.0.ALL

SDG&E Position: SDG&E requests \$77,681 million for 2022, \$130.398 million for 2023, and \$68.342 million for 2024 for Reliability Improvements.

Exhibit SDG&E-11-R, p. OR-92 to OR-148

TURN Position: SDG&E failed to provide evidence demonstrating need for the North Harbor Project, further the North Harbor Project has an extremely low RSE and a cost-benefit ration of only 0.03. TURN recommends that the Commission deny funding for this project. This recommendation reduces SDG&E's Capital Expenditure Forecast by \$23.281 million and \$7.761 million for 2023 and 2024, respectively.

Exhibit TURN-07-R2, p. 4-6

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
17264A.001	0	23,281	7,761	31,042
Total	0	23,281	7,761	31,042

TURN	2022	2023	2024	Total
17264A.001	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
17264A.001	0	-23,281	-7,761	-31,042
Total	0	-23,281	-7,761	-31,042

Chapter 11 - TURN vs. SDG&E

Part A - O&M and Capital Expenditures

3. SDG&E-12 - ELECTRIC DISTRIBUTION O&M

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	TURN	TURN vs. SDG&E	
1. 1ED003.000	41,026	41,026	0	11A3-a1
2. 1ED008.000	39,666	35,928	(3,738)	11A3-a2
TOTAL	80,692	76,954	(3,738)	

CHAPTER 11A3-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-12-WP-R-E
Area: ELECTRIC DISTRIBUTION O&M
Witness: Swetek, Tyson

NONSHARED O&M

Subject: Electric System Operations
Workpaper: 1ED003.000

SDG&E Position: SDG&E forecasts \$41.948 million for Electric System Operations for Test-Year 2024.

Workpaper Group	2024
1ED003.000	41.026
1ED003.001	0.922
Total	41.948

Exhibit SDG&E-12-R-E, p. TS-1, TS-25 to TS-32

TURN Position: In response to a TURN data request, SDG&E stated it would be “agreeable” to adjusting its storeroom costs to correspond to adjustments made to SDG&E’s Electric Distribution capital construction forecast in the Commission’s final order. TURN recommends the final order require this adjustment.

Exhibit TURN-07-R2, p. 7

Note: TURN's recommendation does not provide specific amount to adjust.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	3,804	3,804	0
NonLabor	37,222	37,222	0
Nonstandard	0	0	0
TOTAL	41,026	41,026	0

CHAPTER 11A3-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-12-WP-R-E
Area: ELECTRIC DISTRIBUTION O&M
Witness: Swetek, Tyson

NONSHARED O&M

Subject: Electric Regional Operations
Workpaper: 1ED008.000

SDG&E Position: SDG&E forecasts \$39.666 million for Electric Regional Operations for Test Year 2024.

SDG&E revised its request from \$40.768 million to \$39.666 million in Errata Testimony submitted in May 2023, a reduction of \$1.102 million.

Exhibit SDG&E-12-R-E, p. TS-1, TS-47 to TS-51

TURN Position: SDG&E has not provided adequate evidence to support its claim that it needs an increase in funds to address the attrition of linemen. In light of this failure, TURN recommends a base year forecast for the labor portion of the ERO account of \$23.984 million. TURN's proposal represents a a reduction of \$4.480 million to SDG&E's ERO base year forecast of \$40.768 million resulting in an ERO base year forecast of \$35.928 million.

Exhibit TURN-07-R2, p. 7-9

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	27,722	23,984	-3,738
NonLabor	11,944	11,944	0
Nonstandard	0	0	0
TOTAL	39,666	35,928	-3,738

Chapter 11 - TURN vs. SDG&E

Part A - O&M and Capital Expenditures

4. SDG&E-13 - WILDFIRE MITIGATION AND VEGETATION MANAGEMENT

a. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SDG&E	TURN	TURN vs. SDG&E	
1. 19246.0.ALL	603,142	390,742	(212,400)	11A4-a1
2. 20285.0.ALL	207,033	219,033	12,000	11A4-a2
TOTAL	810,175	609,775	(200,400)	

CHAPTER 11A4-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-13-CWP-2R-E
Area: WILDFIRE MITIGATION AND VEGETATION MANAGEMENT
Witness: Woldmariam, Jonathan T.

CAPITAL EXPENDITURES

Project: HFTD Undergrounding
Budget Code: 19246.0.ALL

SDG&E Position: SDG&E requests \$343.110 million for 2022, \$405.162 million for 2023, and \$471.147 million for 2024 for Grid Design and System Hardening.

Exhibit SDG&E-13-2R-E, p. JTW-106 to JTW-137

Note: SDG&E's 2022 and 2023 forecasts are displayed for illustrative purpose only, the actual capital expenditures for both years will be covered in the 2024 GRC Track 2 proceeding.

TURN Position: TURN corrects SDG&E's cost effectiveness analysis for undergrounding to show that the benefits of this program are less than its costs. SDG&E's proposal would spend substantially more on wildfire mitigation than the other large IOUs on both a per customer and per mile basis. TURN proposes a decreased mileage for undergrounding in combination with increased covered conductor. TURN's proposal provides sufficient funding to address the circuits best suited for undergrounding while Together, TURN's proposals for undergrounding and covered conductor provides 78% of the wildfire risk reduction benefit for 35% of the cost, saving SDG&E customers over \$1 billion.

Exhibit TURN-08, p. 6, 36-44

Proposed Capital Expenditures (in thousands of 2021 dollars)

	2022	2023	2024	Total
SDG&E				
192460.001	124,736	189,248	289,158	603,142
Total	124,736	189,248	289,158	603,142
TURN				
192460.001	124,736	189,248	76,758	390,742
Total	124,736	189,248	76,758	390,742
Difference				
192460.001	0	0	-212,400	-212,400
Total	0	0	-212,400	-212,400

CHAPTER 11A4-a2

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-13-CWP-2R-E
Area: WILDFIRE MITIGATION AND VEGETATION MANAGEMENT
Witness: Woldmariam, Jonathan T.

CAPITAL EXPENDITURES

Project: OH SYSTEM COVERED CONDUCTOR
Budget Code: 20285.0.ALL

SDG&E Position: SDG&E requests \$343.110 million for 2022, \$405.162 million for 2023, and \$471.147 million for 2024 for Grid Design and System Hardening.

Exhibit SDG&E-13-2R-E, p. JTW-106 to JTW-137

Note: SDG&E's 2022 and 2023 forecasts are displayed for illustrative purpose only, the actual capital expenditures for both years will be covered in the 2024 GRC Track 2 proceeding.

TURN Position: TURN corrects SDG&E's cost-effectiveness analysis for covered conductor to demonstrate that covered conductor is significantly more cost-effective than undergrounding. TURN proposes an increased number of miles for covered conductor installation at a specified unit cost of \$800,000/mile in conjunction with its proposed decrease to the strategic undergrounding budget. Together, TURN's proposals for undergrounding and covered conductor provide 78% of the wildfire risk reduction benefit for 35% of the cost, saving SDG&E customers over \$1 billion.

Exhibit TURN-08, p. 37-44

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
202850.001	78,593	69,222	59,218	207,033
Total	78,593	69,222	59,218	207,033
TURN	2022	2023	2024	Total
202850.001	78,593	69,222	71,218	219,033
Total	78,593	69,222	71,218	219,033
Difference	2022	2023	2024	Total
202850.001	0	0	12,000	12,000
Total	0	0	12,000	12,000

Chapter 11 - TURN vs. SDG&E

Part A - O&M and Capital Expenditures

5. SDG&E-14 - ELECTRIC GENERATION

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	TURN	TURN vs. SDG&E	
1. 1EG002.000	1,963	1,909	(54)	11A5-a1
2. 1EG003.000	20,746	19,267	(1,479)	11A5-a2
3. 1EG004.000	1,779	884	(895)	11A5-a3
4. 1EG006.000	15,112	14,025	(1,087)	11A5-a4
5. 1EG007.000	906	947	41	11A5-a5
TOTAL	40,506	37,032	(3,474)	

CHAPTER 11A5-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-14-WP
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

NONSHARED O&M

Subject: Generation Plant Miramar
Workpaper: 1EG002.000

SDG&E Position: SDG&E forecasts \$1.963 million for Generation Plant Miramar for Test-Year 2024.

Exhibit SDG&E-14-E, p. DSB-3

TURN Position: TURN recommends to adjust expense to account for remove one-time or anomalous historic projects not removed from SDG&E's forecast (-\$96), adjust baseline forecast to reflect 6 years of historic data (+\$42)

Exhibit TURN-6C, p. 12-17, 25-29

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	346	363	17
NonLabor	1,617	1,546	-71
Nonstandard	0	0	0
TOTAL	1,963	1,909	-54

CHAPTER 11A5-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-14-WP
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

NONSHARED O&M

Subject: Generation Plant Palomar
Workpaper: 1EG003.000

SDG&E Position: SDG&E forecasts \$20.746 million for Generation Plant Palomar for Test-Year 2024.

Exhibit SDG&E-14-E, p. DSB-09 to DSB-11

TURN Position: TURN recommends to reject funding for Palomar Hydrogen System (-\$270), adjust expense to remove one-time or anomalous historic projects not removed from SDG&E's forecast (-\$1267.6), remove double counting/over-forecasting of cybersecurity costs (-\$168), adjust baseline forecast to reflect 6 years of historic data (+\$227 in 2022/2023/2024).

Exhibit TURN-6C, p. 9, 12-17, 25-29, 35-38, 86-92

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	5,553	5,620	67
NonLabor	15,193	13,647	-1,546
Nonstandard	0	0	0
TOTAL	20,746	19,267	-1,479

CHAPTER 11A5-a3

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-14-WP
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

NONSHARED O&M

Subject: Generation Distributed Energy Facilities
Workpaper: 1EG004.000

SDG&E Position: SDG&E forecasts \$1.779 million for Generation Distributed Energy Facilities for Test-Year 2024.

Please refer to rebuttal testimony of Fernando Valero 26 (Ex. SDG&E-215) for a detailed discussion of this issue.

Exhibit SDG&E-14-E, p. DSB-9 and SDGE-215, p. FV-97

TURN Position: TURN recommends a reduction of \$895k in the O&M request in Exhibit SDG&E-14 for 2024.

Exhibit TURN-6C, pages 77-82

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	1,126	500	-626
NonLabor	653	384	-269
Nonstandard	0	0	0
TOTAL	1,779	884	-895

CHAPTER 11A5-a4

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-14-WP
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

NONSHARED O&M

Subject: Generation Plant Desert Star
Workpaper: 1EG006.000

SDG&E Position: SDG&E forecasts \$15.112 million for Generation Plant Desert Star for Test-Year 2024.

Exhibit SDG&E-14-E, p. DSB-9

TURN Position: TURN recommends to adjust expense to account for remove one-time or anomalous historic projects not removed from SDG&E's forecast (-\$570), remove double counting/over-forecasting of cybersecurity costs (-\$124), adjust baseline forecast to reflect 6 years of historic data (-\$393).

Exhibit TURN-6C, pages 12-17, 25-29, 35-38

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	2,908	2,904	-4
NonLabor	12,204	11,121	-1,083
Nonstandard	0	0	0
TOTAL	15,112	14,025	-1,087

CHAPTER 11A5-a5

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-14-WP
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

NONSHARED O&M

Subject: Generation Plant Cuyamaca Peak
Workpaper: 1EG007.000

SDG&E Position: SDG&E forecasts \$0.906 million for Generation Plant Cuyamaca Peak for Test-Year 2024.

Exhibit SDG&E-14-E, p. DSB-3

TURN Position: TURN recommends to adjust expense to account for remove one-time or anomalous historic projects not removed from SDG&E's forecast (-\$94), adjust baseline forecast to reflect 6 years of historic data (+\$135).

Exhibit TURN-6C, p. 12-17, 25-29

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	221	248	27
NonLabor	685	699	14
Nonstandard	0	0	0
TOTAL	906	947	41

Chapter 11 - TURN vs. SDG&E

Part A - O&M and Capital Expenditures

5. SDG&E-14 - ELECTRIC GENERATION

b. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SDG&E	TURN	TURN vs. SDG&E	
1. 00008.0.ALL	41,354	2,530	(38,824)	11A5-b1
2. 00009.0.ALL	46,503	30,024	(16,479)	11A5-b2
3. 00010.0.ALL	20,592	13,422	(7,170)	11A5-b3
4. 00011.0.ALL	1,485	1,680	195	11A5-b4
5. 00014.0.ALL	165	138	(27)	11A5-b5
6. 21039.0.ALL	16,278	0	(16,278)	11A5-b6
TOTAL	126,377	47,794	(78,583)	

CHAPTER 11A5-b1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-14-CWP-E
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

CAPITAL EXPENDITURES

Project: MIRAMAR PLANT OPERATIONAL ENHANCEMENTS
Budget Code: 00008.0.ALL

SDG&E Position: SDG&E requests \$2.201 million for 2022, \$11.3 million for 2023, and \$27.853 million for 2024 for Miramar Plant Operational Enhancements.

Exhibit SDG&E-14-E, p. DSB-15 to DSB-16 and SDG&E-215, pp. FV-95 to FV-97

TURN Position: TURN recommend to remove CapEx for Hybrid at Miramar project (\$-9,100 in 2023, -\$25,653 in 2024), remove one-time/anomalous historic projects from future forecast (-(\$1,010+7) = -\$1016) in 2022/2023/2024), adjust baseline forecast to reflect 6 years of historic data (-\$340 in 2022/2023/2024).

Exhibit TURN-6C, p. 6, 12-17, 30-33, 43-57

Proposed Capital Expenditures (in thousands of 2021 dollars)

	2022	2023	2024	Total
SDG&E				
000080.001	2,201	11,300	27,853	41,354
Total	2,201	11,300	27,853	41,354
TURN				
000080.001	844	843	843	2,530
Total	844	843	843	2,530
Difference				
000080.001	-1,357	-10,457	-27,010	-38,824
Total	-1,357	-10,457	-27,010	-38,824

CHAPTER 11A5-b2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-14-CWP-E
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

CAPITAL EXPENDITURES

Project: PALOMAR PLANT OPERATIONAL ENHANCEMENTS
Budget Code: 00009.0.ALL

SDG&E Position: SDG&E requests \$19.251 million for 2022, \$18.751 million for 2023, and \$8.501 million for 2024 for Palomar Plant Operational Enhancements.

Exhibit SDG&E-14-E, p. DSB-15 to DSB-16

TURN Position: TURN recommends to reject funding for Flame Sheet Combustor (-\$6,000 in 2022, -\$6,000 in 2023), remove one-time/anomalous historic projects from future forecast (-(\$725 + \$197)=-\$922) in 2022/2023/2024), remove double counting/over-forecasting of cybersecurity costs (-\$254 in 2022/2023/2024), adjust baseline forecast to reflect 6 years of historic data (-\$317 in 2022/2023/2024).

Exhibit TURN-6C, p. 12-17, 30-33, 35-38, 39-42

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
000090.001	19,251	18,751	8,501	46,503
Total	19,251	18,751	8,501	46,503

TURN	2022	2023	2024	Total
000090.001	11,758	11,258	7,008	30,024
Total	11,758	11,258	7,008	30,024

Difference	2022	2023	2024	Total
000090.001	-7,493	-7,493	-1,493	-16,479
Total	-7,493	-7,493	-1,493	-16,479

CHAPTER 11A5-b3

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-14-CWP-E
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

CAPITAL EXPENDITURES

Project: DESERT STAR ENERGY CTR OPER. ENHANCE.
Budget Code: 00010.0.ALL

SDG&E Position: SDG&E requests \$6.864 million for 2022, \$6.864 million for 2023, and \$6.864 million for 2024 for Desert Star Energy Ctr Oper.

Exhibit SDG&E-14-E, p. DSB-15 to DSB-16

TURN Position: TURN recommends to remove one-time/anomalous historic projects from future forecast $(-1763 + 161) = -\$1924$ in 2022/2023/2024), remove double counting/over-forecasting of cybersecurity costs $(-\$284$ in 2022/2023/2024), adjust baseline forecast to reflect 6 years of historic data $(-\$182$ in 2022/2023/2024).

Exhibit TURN-6C, p. 12-17, 30-33, 35-38

Proposed Capital Expenditures (in thousands of 2021 dollars)

	2022	2023	2024	Total
SDG&E				
000100.001	6,864	6,864	6,864	20,592
Total	6,864	6,864	6,864	20,592
TURN				
000100.001	4,474	4,474	4,474	13,422
Total	4,474	4,474	4,474	13,422
Difference				
000100.001	-2,390	-2,390	-2,390	-7,170
Total	-2,390	-2,390	-2,390	-7,170

CHAPTER 11A5-b4

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-14-CWP-E
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

CAPITAL EXPENDITURES

Project: CUYAMACA PEAK, SOUTH GRID, AND OMEC
Budget Code: 00011.0.ALL

SDG&E Position: SDG&E requests \$0.495 million for 2022, \$0.495 million for 2023, and \$0.495 million for 2024 for Cuyamaca Peak Energy Plant Oper Enhance*.

*SDG&E revised its request from \$0.508 million to \$0.495 million for 2022, 2023, and 2024 in Errata Testimony submitted in May 2023.

Exhibit SDG&E-14-E, p. DSB-15 to DSB-16

TURN Position: TURN recommends to adjust baseline forecast to reflect 6 years of historic data (+\$117 in 2022/2023/2024), remove one-time anomalous historic projects from future forecasts (-\$52 in 2022/2023/2024), adjust baseline forecast to reflect error in SDG&E baseline calculation for South Grid Black Start from SDG&E Response to TURN Data Request 50, Question 8 (-\$13 in 2022/2023/2024).

Exhibit TURN-6C, p. 12-17, 33

Note: TURN's reduction is based on the SDG&E's TY2024 forecast of \$0.508 million filed in May-2022, Exhibit SDGE-14. Subsequently, SDG&E revised its forecast to \$0.495 million in May-2023, a reduction of \$0.013 million.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
000110.001	495	495	495	1,485
Total	495	495	495	1,485
TURN	2022	2023	2024	Total
000110.001	560	560	560	1,680
Total	560	560	560	1,680
Difference	2022	2023	2024	Total
000110.001	65	65	65	195
Total	65	65	65	195

CHAPTER 11A5-b5

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-14-CWP-E
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

CAPITAL EXPENDITURES

Project: RAMONA SOLAR PLANT OPER ENHANCE
Budget Code: 00014.0.ALL

SDG&E Position: SDG&E requests \$0.055 million for 2022, \$0.055 million for 2023, and \$0.055 million for 2024 for Ramona Solar Plant Oper Enhance.

Exhibit SDG&E-14-E, p. DSB-15 to DSB-16

TURN Position: TURN recommends to adjust baseline forecast to reflect 6 years of historic data (-\$9 in 2022/2023/2024).

Exhibit TURN-6C, p. 12-17

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
000140.001	55	55	55	165
Total	55	55	55	165

TURN	2022	2023	2024	Total
000140.001	46	46	46	138
Total	46	46	46	138

Difference	2022	2023	2024	Total
000140.001	-9	-9	-9	-27
Total	-9	-9	-9	-27

CHAPTER 11A5-b6

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-14-CWP-E
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

CAPITAL EXPENDITURES

Project: PALOMAR GREEN HYDROGEN SYSTEMS
Budget Code: 21039.0.ALL

SDG&E Position: SDG&E requests \$8.423 million for 2022, \$7.855 million for 2023, and \$0 million for 2024 for Palomar Hydrogen Systems.

Exhibit SDG&E-14-E, p. DSB-15 to DSB-16

TURN Position: TURN recommends to reject project and remove costs from forecast.

Exhibit TURN-6C, p. 9, 86-92

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
210390.001	8,423	7,855	0	16,278
Total	8,423	7,855	0	16,278

TURN	2022	2023	2024	Total
210390.001	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
210390.001	-8,423	-7,855	0	-16,278
Total	-8,423	-7,855	0	-16,278

Chapter 11 - TURN vs. SDG&E

Part A - O&M and Capital Expenditures

6. SDG&E-15 - CLEAN ENERGY INNOVATIONS

a. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SDG&E	TURN	TURN vs. SDG&E	
1. 21269.0.ALL	33,314	0	(33,314)	11A6-a1
2. 21271.0.ALL	5,177	0	(5,177)	11A6-a2
TOTAL	38,491	0	(38,491)	

CHAPTER 11A6-a1

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-15-CWP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

CAPITAL EXPENDITURES

Project: AES 2.0
Budget Code: 21269.0.ALL

SDG&E Position: SDG&E requests \$13.258 million for 2022, \$16.448 million for 2023, and \$22.582 million for 2024 for Advanced Energy Storage Program which is comprised of Advanced Energy Storage Project (BC 20278A), Advanced Energy Storage 2.0 (BC 212690), and Non-Lithium-Non Energy Storage Technology (BC 212710).

For Advanced Energy Storage 2.0, SDG&E requests \$0 million, \$13.284 million, and \$20.030 million for 2022, 2023, and 2024 respectively.

Budget Code	2022	2023	2024
20278A.001	12.363	1.314	
20278A.002	0.120		
212690.001		13.284	20.030
212710.001	0.775	1.850	
212710.002			2.552
Total	13.258	16.448	22.582

Exhibit SDG&E-15-R-E, p. FV-17 to FV-22

TURN Position: TURN recommends to exclude the Advanced Energy Storage 2.0 program from SDG&E's CapEx forecast.

Exhibit TURN-6C, p. 82-86

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
212690.001	0	13,284	20,030	33,314
Total	0	13,284	20,030	33,314

TURN	2022	2023	2024	Total
212690.001	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
212690.001	0	-13,284	-20,030	-33,314
Total	0	-13,284	-20,030	-33,314

CHAPTER 11A6-a2

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-15-CWP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

CAPITAL EXPENDITURES

Project: Distributed Energy Storage Technology
Budget Code: 21271.0.ALL

SDG&E Position: SDG&E requests \$13.258 million for 2022, \$16.448 million for 2023, and \$22.582 million for 2024 for Advanced Energy Storage Program which is comprised of Advanced Energy Storage Project (BC 20278A), Advanced Energy Storage 2.0 (BC 212690), and Non-Lithium-Non Energy Storage Technology (BC 212710).

For Non-Lithium-Ion Energy Storage Technology, SDG&E requests \$0.775 million, \$1.850 million, and \$2.552 million for 2022, 2023, and 2024 respectively.

Budget Code	2022	2023	2024
20278A.001	12.363	1.314	
20278A.002	0.120		
212690.001		13.284	20.030
212710.001	0.775	1.850	
212710.002			2.552
Total	13.258	16.448	22.582

Exhibit SDG&E-15-R-E, p. FV-17 to FV-22

TURN Position: TURN recommends to exclude Non-Lithium Ion battery storage projects from SDG&E's CapEx forecast.

Exhibit TURN-6C, p. 82-86

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
212710.001	775	1,850	0	2,625
212710.002	0	0	2,552	2,552
Total	775	1,850	2,552	5,177

TURN	2022	2023	2024	Total
212710.001	0	0	0	0
212710.002	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
212710.001	-775	-1,850	0	-2,625
212710.002	0	0	-2,552	-2,552
Total	-775	-1,850	-2,552	-5,177

Chapter 11 - TURN vs. SDG&E

Part A - O&M and Capital Expenditures

7. SDG&E-17 - CUSTOMER SERVICES - FIELD OPERATIONS

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	TURN	TURN vs. SDG&E	
1. 1FC004.000	5,279	3,399	(1,880)	11A7-a1
2. 1FC005.000	13,287	9,063	(4,224)	11A7-a2
TOTAL	18,566	12,462	(6,104)	

CHAPTER 11A7-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-17-WP-R
Area: CUSTOMER SERVICES - FIELD OPERATIONS
Witness: Thai, David H.

NONSHARED O&M

Subject: Customer Field Operations Support
Workpaper: 1FC004.000

SDG&E Position: SDG&E forecasts \$5.279 million for Customer Field Operations Support for Test-Year 2024.

The CFO Support cost category consists of centralized training including classroom and field instructors and training managers, quality assurance inspectors, safety, compliance, and Regulatory groups, as well as Field Operations Strategy and Analytics personnel. Also included is Field Service Delivery, an initiative to modernize delivery of customer services in the field while enhancing safety and employee engagement.

Exhibit SDG&E-17-R, p. DHT-25 to DHT-29

TURN Position: TURN recommends that the Commission should adopt a 2024 forecast of \$34.233 million for Customer Services Field Operation O&M, which is a reduction of \$6.104 million (\$1.88 million reduction for Customer Field Operations Support, and \$4.224 million reduction for Smart Meter Operations).

Exhibit TURN-09-R, p. 21-22

Note: Reduce labor amount as TURN's recommendation does not provide labor and nonlabor split.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	3,742	1,862	-1,880
NonLabor	1,537	1,537	0
Nonstandard	0	0	0
TOTAL	5,279	3,399	-1,880

CHAPTER 11A7-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-17-WP-R
Area: CUSTOMER SERVICES - FIELD OPERATIONS
Witness: Thai, David H.

NONSHARED O&M

Subject: Smart Meter Operations
Workpaper: 1FC005.000

SDG&E Position: SDG&E forecasts \$13.287 million for Smart Meter Operations for Test-Year 2024.

Exhibit SDG&E-17-R, p. DHT-30 to DHT-40

Smart Meter Operations (SMO) supports the delivery of customer services on premises, responds to customer inquiries, resolves customer problems, and ensures safe, accurate, and reliable metering for SDG&E meters, covering all of San Diego County and South Orange County.

Exhibit SDG&E-17-R, p. DHT-30 to DHT-40

TURN Position: TURN recommends that the Commission should adopt a 2024 forecast of \$34.233 million for Customer Services Field Operation O&M, which is a reduction of \$6.104 million (\$1.88 million reduction for Customer Field Operations Support, and \$4.224 million reduction for Smart Meter Operations).

Exhibit TURN-09-R, p. 21-22

Note: Reduce labor amount as TURN's recommendation does not provide labor and nonlabor split.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	9,884	5,660	-4,224
NonLabor	3,403	3,403	0
Nonstandard	0	0	0
TOTAL	13,287	9,063	-4,224

Chapter 11 - TURN vs. SDG&E

Part A - O&M and Capital Expenditures

8. SDG&E-18 - CUSTOMER SERVICES - OFFICE OPERATIONS

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	TURN	TURN vs. SDG&E	
1. 100004.000	13,740	10,941	(2,799)	11A8-a1
2. 100005.000	4,030	3,787	(243)	11A8-a2
TOTAL	17,770	14,728	(3,042)	

CHAPTER 11A8-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-18-WP-R
Area: CUSTOMER SERVICES - OFFICE OPERATIONS
Witness: Baule, Sandra F.

NONSHARED O&M

Subject: CCC Operations
Workpaper: 100004.000

SDG&E Position: SDG&E forecasts \$13.74 million for CCC Operations for Test-Year 2024.

Exhibit SDG&E-18-E, p. SFB-22

TURN Position: TURN recommends that the Commission should adopt a 2024 forecast of \$10.941 million for Customer Contact Center Operations, which is a reduction of \$2.799 million.

Exhibit TURN-09-R, p. 28-29

Note: Reduce labor amount as TURN's recommendation does not provide labor and nonlabor split.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	13,577	10,778	-2,799
NonLabor	163	163	0
Nonstandard	0	0	0
TOTAL	13,740	10,941	-2,799

CHAPTER 11A8-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-18-WP-R
Area: CUSTOMER SERVICES - OFFICE OPERATIONS
Witness: Baule, Sandra F.

NONSHARED O&M

Subject: CCC Support
Workpaper: 100005.000

SDG&E Position: SDG&E forecasts \$4.03 million for CCC Support for Test-Year 2024.

Exhibit SDG&E-18-E, p. SFB-27

TURN Position: TURN recommends that the Commission should adopt a 2024 forecast of \$3.787 million for Customer Contact Center Support, which is a reduction of \$0.243 million.

Exhibit TURN-09-R, p. 29-30

Note: Reduce nonlabor amount as TURN's recommendation does not provide labor and nonlabor split.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	2,685	2,685	0
NonLabor	1,345	1,102	-243
Nonstandard	0	0	0
TOTAL	4,030	3,787	-243

Chapter 11 - TURN vs. SDG&E

Part A - O&M and Capital Expenditures

9. SDG&E-19 - CUSTOMER SERVICES - INFORMATION

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	TURN	TURN vs. SDG&E	
1. 11N000.000	4,423	3,544	(879)	11A9-a1
2. 11N002.000	6,282	4,461	(1,821)	11A9-a2
3. 11N002.001	625	172	(453)	11A9-a3
TOTAL	11,330	8,177	(3,153)	

CHAPTER 11A9-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-19-WP
Area: CUSTOMER SERVICES - INFORMATION
Witness: Baule, Sandra F.

NONSHARED O&M

Subject: Customer Pricing, Load Research, Analysis, and Forecasting
Workpaper: 11N000.000

SDG&E Position: SDG&E forecasts \$4.423 million for Customer Pricing, Load Research, Analysis, And Forecasting for Test-Year 2024.

Exhibit SDG&E-19-E, p. SFB-8

TURN Position: TURN recommends that the Commission should adopt a 2024 forecast of \$3.544 million for Customer Pricing, Load Research, Analysis, and Forecasting, which is a reduction of \$0.879 million.

Exhibit TURN-09-R, p. 34-36

Note: Reduce labor amount as TURN's recommendation does not provide labor and nonlabor split.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	3,634	2,755	-879
NonLabor	789	789	0
Nonstandard	0	0	0
TOTAL	4,423	3,544	-879

CHAPTER 11A9-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-19-WP
Area: CUSTOMER SERVICES - INFORMATION
Witness: Baule, Sandra F.

NONSHARED O&M

Subject: Customer Programs and Business Services
Workpaper: 11N002.000

SDG&E Position: SDG&E forecasts \$6.282 million for Customer Programs and Business Services for Test-Year 2024.

Workpaper Group	2024
11N002-000	6.282
11N002-001	0.625
Total	6.907

Exhibit SDG&E-19-E, p. SFB-26

TURN Position: TURN recommends that the Commission should adopt a 2024 forecast of \$4.634 million for Customer Programs and Business Services.

Exhibit TURN-09-R, p. 34-36

Note: Reduce labor amount as TURN's recommendation does not provide labor and nonlabor split.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	4,550	2,729	-1,821
NonLabor	1,732	1,732	0
Nonstandard	0	0	0
TOTAL	6,282	4,461	-1,821

CHAPTER 11A9-a3

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-19-WP
Area: CUSTOMER SERVICES - INFORMATION
Witness: Baule, Sandra F.

NONSHARED O&M

Subject: RAMP - Natural Gas Appliance Testing (NGAT)
Workpaper: 11N002.001

SDG&E Position: SDG&E forecasts \$0.625 million for RAMP - Natural Gas Appliance Testing (NGAT) for Test-Year 2024.

Workpaper Group	2024
11N002-000	6.282
11N002-001	0.625
Total	6.907

Exhibit SDG&E-19-E, p. SFB-27

TURN Position: TURN recommends that the Commission should adopt a 2024 forecast of \$4.634 million for Customer Programs and Business Services.

Exhibit TURN-09-R, p. 34-36

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	625	172	-453
Nonstandard	0	0	0
TOTAL	625	172	-453

Chapter 11 - TURN vs. SDG&E

Part A - O&M and Capital Expenditures

10. SDG&E-22 - FLEET SERVICES

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	TURN	TURN vs. SDG&E	
1. 1FS001.002	7,057	4,160	(2,897)	11A10-a1
2. 1FS001.003	900	0	(900)	11A10-a2
TOTAL	7,957	4,160	(3,797)	

CHAPTER 11A10-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-22-WP-R-2E
Area: FLEET SERVICES
Witness: Alvarez, Arthur

NONSHARED O&M

Subject: Replacement Plan and Salvage
Workpaper: 1FS001.002

SDG&E Position: SDG&E forecasts \$23.824 million for Lease and License Costs for Test-Year 2024.

Workpaper Group	2024
1FS001-001	15.841
1FS001-002	7.057
1FS001-003	0.900
1FS001-004	0.026
Total	23.824

Exhibit SDG&E-22-R-E, p. AA-17 to AA-29

TURN Position: TURN recommends 75% reduction to SDG&E's Planned Replacement forecast on the basis that the 2024 fleet age would be nearly 20% lower than the age in 2016 were SDG&E to manage its fleet in a manner that is consistent with its past forecast. It is not reasonable for SDG&E to significantly reduce the age of its fleet without any justification regarding the benefit of the reduced age.
Exhibit TURN-10-E, pp. 7-9.

Note: TURN's reduction is based on the SDG&E's TY2024 forecast of \$24.050 million filed in Aug-2022, Exhibit SDGE-22-R. Subsequently, SDG&E revised its forecast to \$23.824 million in May-2023, a reduction of \$0.226 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	7,057	4,160	-2,897
Nonstandard	0	0	0
TOTAL	7,057	4,160	-2,897

CHAPTER 11A10-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-22-WP-R-2E
Area: FLEET SERVICES
Witness: Alvarez, Arthur

NONSHARED O&M

Subject: Vehicle Additions
Workpaper: 1FS001.003

SDG&E Position: SDG&E forecasts \$23.824 million for Lease and License Costs for Test-Year 2024.

Workpaper Group	2024
1FS001-001	15.841
1FS001-002	7.057
1FS001-003	0.900
1FS001-004	0.026
Total	23.824

Exhibit SDG&E-22-R-E, p. AA-17 to AA-29

TURN Position: TURN recommends a 100% reduction to SDG&E's forecast for vehicle additions on the basis that SDG&E provided little to no analysis of the basis for additional vehicles, such as an analysis of the ratio of vehicles-to-employees for a given business unit or employee category, and the RO model does not make automatic reductions to Fleet Ownership costs to reflect the Commission's adoption of a different FTE forecast than the one underlying the vehicle forecasts. The Commission adopted this recommendation in the 2019 GRC. Exhibit TURN-10-E, p. 7 & 10-13.

Note: TURN's reduction is based on the SDG&E's TY2024 forecast of \$24.050 million filed in Aug-2022, Exhibit SDGE-22-R. Subsequently, SDG&E revised its forecast to \$23.824 million in May-2023, a reduction of \$0.226 million.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	900	0	-900
Nonstandard	0	0	0
TOTAL	900	0	-900

Chapter 11 - TURN vs. SDG&E

Part A - O&M and Capital Expenditures

11. SDG&E-25 - INFORMATION TECHNOLOGY

a. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SDG&E	TURN	TURN vs. SDG&E	
1. 00903.0.ALL	83,827	0	(83,827)	11A11-a1
2. 00920.0.ALL	46,535	0	(46,535)	11A11-a2
3. 21881.0.ALL	95,553	0	(95,553)	11A11-a3
TOTAL	225,915	0	(225,915)	

CHAPTER 11A11-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-25-CWP-R
Area: INFORMATION TECHNOLOGY
Witness: Gordon, Ben W. and Exon, William J.

CAPITAL EXPENDITURES

Project: IT-SDGE-CUSTOMER SERVICE-BUSINESS
Budget Code: 00903.0.ALL

SDG&E Position: SDG&E requests \$19.233 million for 2022, \$31.353 million for 2023, and \$33.557 million for 2024 for Customer Services - Office Operations.

Exhibit SDG&E-25, p. TLB/WJE-21 to TLB/WJE-22

TURN Position: TURN recommends that the Commission should reject SDG&E's requested capital dollars for Contact Center of the Future and reduce its forecast by \$11.285 million in 2023 and \$9.789 million in 2024. If the Commission approves the project, the projected savings and benefits must be reflected in this GRC cycle by reducing the 2024 O&M forecast.
TURN recommends that the Commission should deny SDG&E's requested capital dollars for CIS Enhancements and reduce its forecast by \$19.233 million in 2022, \$19.752 million in 2023, and \$23.768 million in 2024.

Please see Note for additional recommendations.

Exhibit TURN-09-R, p. 30-31, 32-34

Note: CIS Enhancement: The Commission should find that SDG&E has not met its burden of proof to establish that the requested capital spending is reasonable. The Commission should direct SDG&E to submit another application and provide the necessary information – why were the costs of these “enhancements” not included in the previous application when the functionalities are similar; provide a business case or cost-benefit analysis for the project; and identify future savings and benefits as a result of the project.

CHAPTER 11A11-a1

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
00903B.001	0	485	485	970
00903B.002	0	10,800	9,304	20,104
00903E.001	3,176	0	0	3,176
00903E.002	16,057	0	0	16,057
00903F.001	0	3,255	0	3,255
00903F.002	0	16,497	0	16,497
00903G.001	0	0	3,337	3,337
00903G.002	0	0	16,481	16,481
00903G.003	0	0	3,950	3,950
Total	19,233	31,037	33,557	83,827

TURN	2022	2023	2024	Total
00903B.001	0	0	0	0
00903B.002	0	0	0	0
00903E.001	0	0	0	0
00903E.002	0	0	0	0
00903F.001	0	0	0	0
00903F.002	0	0	0	0
00903G.001	0	0	0	0
00903G.002	0	0	0	0
00903G.003	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
00903B.001	0	-485	-485	-970
00903B.002	0	-10,800	-9,304	-20,104
00903E.001	-3,176	0	0	-3,176
00903E.002	-16,057	0	0	-16,057
00903F.001	0	-3,255	0	-3,255
00903F.002	0	-16,497	0	-16,497
00903G.001	0	0	-3,337	-3,337
00903G.002	0	0	-16,481	-16,481
00903G.003	0	0	-3,950	-3,950
Total	-19,233	-31,037	-33,557	-83,827

CHAPTER 11A11-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-25-CWP-R
Area: INFORMATION TECHNOLOGY
Witness: Gordon, Ben W. and Exon, William J.

CAPITAL EXPENDITURES

Project: IT-SDGE-APPLICATION-OPS SUPPORT-IT-R
Budget Code: 00920.0.ALL

SDG&E Position: The following are capital forecast for Information Technology and business-sponsored IT projects.

Customer Services - Field Operations: \$22.833 mil for 2022, \$52.849 mil for 2023, and \$81.418 mil for 2024

Clean Energy Innovations: \$1.068 mil for 2022, \$2.040 mil for 2023, and \$0.897 mil for 2024

Energy Procurement: \$1.915 mil for 2022, \$3.060 mil for 2023, and \$1.811 mil for 2024

Electric Distribution - O&M: \$11.963 mil for 2022, \$8.728 mil for 2023, and \$7.578 mil for 2024

Wildfire Mitigation & Veg Mgmt: \$1.884 mil for 2022, \$6.546 mil for 2023, and \$1.678 mil for 2024

Safety, Risk and Asset Management: \$20.198 mil for 2022, \$24.049 mil for 2023, and \$21.781 mil for 2024

Information Technology: \$125.405 mil for 2022, \$71.109 mil for 2023, and \$62.259 mil for 2024

Exhibit SDG&E-25, p. TLB/WJE-21 to TLB/WJE-22

TURN Position: TURN recommends that the Commission should reject SDG&E's requested capital dollars for Field Service Delivery and reduce its forecast by \$13.4 million in 2022, \$13.839 million in 2023, and \$19.296 million in 2024. If the Commission approves the project, the projected savings and benefits must be reflected in this GRC cycle by reducing the 2024 O&M forecast.

Exhibit TURN-09-R, p. 27-28

CHAPTER 11A11-a2

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
00920AI.001	10,007	10,437	13,206	33,650
00920AI.002	3,053	0	0	3,053
00920AI.003	340	0	0	340
00920T.002	0	3,402	6,090	9,492
Total	13,400	13,839	19,296	46,535

TURN	2022	2023	2024	Total
00920AI.001	0	0	0	0
00920AI.002	0	0	0	0
00920AI.003	0	0	0	0
00920T.002	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
00920AI.001	-10,007	-10,437	-13,206	-33,650
00920AI.002	-3,053	0	0	-3,053
00920AI.003	-340	0	0	-340
00920T.002	0	-3,402	-6,090	-9,492
Total	-13,400	-13,839	-19,296	-46,535

CHAPTER 11A11-a3

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-25-CWP-R
Area: INFORMATION TECHNOLOGY
Witness: Gordon, Ben W. and Exon, William J.

CAPITAL EXPENDITURES

Project: Smart Meter 2.0
Budget Code: 21881.0.ALL

SDG&E Position: SDG&E requests \$22.833 million for 2022, \$52.849 million for 2023, and \$81.418 million for 2024 for Customer Services - Field Operations.

Exhibit SDG&E-25, p. TLB/WJE-21 to TLB/WJE-22

SDG&E requests \$59.989 million in 2025, \$69.169 million in 2026, and \$54.163 million in 2027 for Smart Meter 2.0 Capital.

SDG&E states that the only viable technology capable of providing this data at scale are Smart Meter 2.0 meters with the associated communication infrastructure to support the additional data capture. Smart Meter 2.0 leverages proven technology with years of futureproofing to ensure long-term secure and accurate relay of customer meter data information.

Exhibit SDG&E-17-R, p. DHT-44

TURN Position: TURN recommends that the Commission should reject the proposed project and adopt capital reductions of \$4.292 million in 2022, \$32.802 million in 2023, \$58.459 million in 2024. The Commission should direct SDG&E to file a complete application for the entire project that includes the following – a complete business case that convincingly demonstrates the cost-effectiveness of the project; a showing to demonstrate that the failures of the previously installed equipment were due to factors outside of SDG&E's control or otherwise not attributable to the utility, and SDG&E's efforts to seek replacements under manufacturer warranty were reasonable; comprehensive review of whether SDG&E realized the forecasted benefits for Smart Meter 1.0, and the overall cost-effectiveness of Smart Meter 1.0; proposed ratemaking treatment for...(continued in Note)

Note: ...amounts still in rate base for meters or modules to be replaced.

TURN also recommends that the Commission should reject SDG&E's request of \$59.989 million in 2025, \$69.169 million in 2026, and \$54.163 million in 2027.

Exhibit TURN-09-R, p. 23-27

CHAPTER 11A11-a3

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
218810.001	151	4,569	44,493	49,213
218810.002	0	9,186	0	9,186
218810.004	4,141	19,047	13,966	37,154
Total	4,292	32,802	58,459	95,553

TURN	2022	2023	2024	Total
218810.001	0	0	0	0
218810.002	0	0	0	0
218810.004	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
218810.001	-151	-4,569	-44,493	-49,213
218810.002	0	-9,186	0	-9,186
218810.004	-4,141	-19,047	-13,966	-37,154
Total	-4,292	-32,802	-58,459	-95,553

Chapter 11 - TURN vs. SDG&E

Part A - O&M and Capital Expenditures

12. SDG&E-27 - CORPORATE CENTER - GENERAL ADMINISTRATION

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	TURN	TURN vs. SDG&E	
1. 1SE000.001	63,728	59,681	(4,047)	11A12-a1
TOTAL	63,728	59,681	(4,047)	

CHAPTER 11A12-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-27-WP-R-E
Area: CORPORATE CENTER - GENERAL ADMINISTRATION
Witness: Cooper, Derick R.

NONSHARED O&M

Subject: SECC OUTSIDE SERVICES EMPLOYED - F923.1
Workpaper: 1SE000.001

SDG&E Position: SDG&E forecasts \$63.728 million for SECC Outside Services Employed - F923.1 for Test-Year 2024.

Workpaper Group	2024 (2024\$)
1SE000.001	63.728
1SE000.002	2.040
Total	65.768

SDG&E's forecast is updated from \$63.728 million to \$64.947 million in Update Testimony (Exh. SCG-401/SDG&E-401) served on July 7, 2023, an increase of \$1.219 million.

Exhibit SCG-23-R-E/SDG&E-27-R-E, p. DRC-1

TURN Position: TURN reduces the SDG&E allocation of Sempra Energy ICP costs from Corporate Center by 100% because it is inappropriate to include the cost of incentivizing financial goals in rates. This represents \$4.047 million in reductions.

Exhibit TURN-10-E, p. 43-44.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	63,728	59,681	-4,047
TOTAL	63,728	59,681	-4,047

Chapter 11 - TURN vs. SDG&E

Part A - O&M and Capital Expenditures

13. SDG&E-28 - CORPORATE CENTER - INSURANCE

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	TURN	TURN vs. SDG&E	
1. 1SN000.004	3,806	2,217	(1,589)	11A13-a1
2. 1SN000.006	237,496	140,060	(97,436)	11A13-a2
TOTAL	241,302	142,277	(99,025)	

CHAPTER 11A13-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-28-WP
Area: CORPORATE CENTER - INSURANCE
Witness: Gaughan, Dennis J.

NONSHARED O&M

Subject: RSECC OTHER LIABILITY INSURANCE NON-NUCLEAR - F925.3
Workpaper: 1SN000.004

SDG&E Position: SDG&E's TY2024 forecast for D&O Liability Insurance is \$1.589 million. The costs are allocated to the utilities using the multi-factor split method.

Workpaper 1SN000.004 is comprised of D&O, Fiduciary, and other liability insurance.

Exhibit SCG-24/SDG&E-28, p. DJG-9, DJG-11 to DJG-12, and SCG-24/SDG&E-28-WP, p. 51

TURN Position: TURN's primary recommendation is that the Commission authorize \$0 for D&O insurance due to the quality of the utility's showing in support of its forecast. This results in a reduction of \$1.589 million to SDG&E per the utility's workpapers. Should the Commission see fit to authorize an amount other than \$0, TURN's made two alternative recommendations. First, the authorized amount should be no greater than \$176,500 (SDG&E's share using its 2024 allocation rate of the \$387,000 found reasonable and authorized in D.19-09-051), a reduction of \$1.412 million from SDG&E's \$1.589 million figure. Second, if the Commission adopts the utilities' forecast for 2024 as presented in this GRC, the amount authorized for rate recovery for SDG&E should be \$794,500 (the utility's \$1.589 million forecast allocated 50/50 between ratepayers and shareholders), a reduction of \$794,500 from SDG&E's forecast.

Note: Exhibit TURN-15, p. 6-10.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	3,806	2,217	-1,589
TOTAL	3,806	2,217	-1,589

CHAPTER 11A13-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-28-WP
Area: CORPORATE CENTER - INSURANCE
Witness: Gaughan, Dennis J.

NONSHARED O&M

Subject: RSECC EXCESS LIABILITY INSURANCE PLPD - F925.5 Wildfire
Workpaper: 1SN000.006

SDG&E Position: SDG&E forecasts \$237.496 million for RSECC Excess Liability Insurance PLPD - F925.5 Wildfire for Test-Year 2024.

Exhibit SCG-24/SDG&E-28, p. DJG-10

TURN Position: TURN recommends the Commission adopt a forecast of \$140.3 million for the total Sempra wildfire liability insurance costs for test year 2024. TURN's forecast starts with 2021 recorded costs, then calculates reductions for 1) denying rate recovery of costs of insurance for claims in excess of \$1 billion, given the Wildfire Fund's coverage of such claims; and 2) shifting to self-insurance for the first \$50 million of wildfire claims, rather than relying on commercial insurance. This results in a forecast of approximately \$140 million for SDG&E.

Exhibit TURN-11-E, p. 9

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	237,496	140,060	-97,436
TOTAL	237,496	140,060	-97,436

Chapter 11 - TURN vs. SDG&E

Part A - O&M and Capital Expenditures

14. SDG&E-29 - CORPORATE CENTER - COMPENSATION & BENEFITS

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	TURN	TURN vs. SDG&E	
1. 1CP000.000	81,661	55,907	(25,754)	11A14-a1
TOTAL	81,661	55,907	(25,754)	

CHAPTER 11A14-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-29-WP-R-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: COMPENSATION - VARIABLE PAY (GRC USE ONLY)
Workpaper: 1CP000.000

SDG&E Position: SDG&E forecasts \$81.661 million for Compensation - Variable Pay for Test-Year 2024.

SDG&E revised its request from \$82.893 million to \$81.661 million in Errata Testimony submitted in May 2023, a reduction of \$1.232 million.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-2 and DSR-8 to DSR-19

TURN Position: TURN's forecast reduces SDG&E's forecast for utility ICP spending by \$26.986 million in order to limit ratepayer funding for ICP to the amounts associated with goals that clearly enhance utility operations and services from the perspective of ratepayers, and limit or remove funding for goals that emphasize shareholder benefits.

Exhibit TURN-10-E, p. 16-39

Note: TURN's reduction is based on Sempra's testimony filed in May 2022. SDG&E revised its request for WP 1CP000.000 from \$82.893 million to \$81.661 million in Errata Testimony submitted in May 2023.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	81,661	55,907	-25,754
NonLabor	0	0	0
Nonstandard	0	0	0
TOTAL	81,661	55,907	-25,754

Chapter 11 - TURN vs. SDG&E

Part A - O&M and Capital Expenditures

15. SDG&E-32 - PEOPLE AND CULTURE DEPARTMENT

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	TURN	TURN vs. SDG&E	
1. 1HR008.000	1,976	1,176	(800)	11A15-a1
TOTAL	1,976	1,176	(800)	

CHAPTER 11A15-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-32-WP-R-E
Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Taylor, Alexandra

NONSHARED O&M

Subject: Executive Offices
Workpaper: 1HR008.000

SDG&E Position: SDG&E forecasts \$1.976 million for Executive Offices for Test-Year 2024.

Exhibit SDG&E-32-E, p. AGT-31 to AGT-34

TURN Position: TURN recommends reducing SDG&E's TY 2024 O&M forecast for Edison Electric Institute (EEI) dues to a funding level of \$0; or alternatively, that the Commission should authorize no more than 50% of the gross amount of dues recorded in 2021 (\$400,000 or 50% of the approximately \$800,000 SDG&E reported in its response to CEJA-SEU-007, Question 3.a.).

Exhibit TURN-15, p. 3-6

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	206	206	0
NonLabor	1,770	970	-800
Nonstandard	0	0	0
TOTAL	1,976	1,176	-800

Chapter 11 - TURN vs. SDG&E

Part B - Capital-Related Costs

1. SDG&E-36 - DEPRECIATION

Issue #	Subject	Reference
1. SDG&E36.002	Depreciation Expense Foercast Reduction	11B1-a1
TOTAL	TOTAL	

CHAPTER 11B1-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-36-R
Area: DEPRECIATION
Witness: Watson, Dane A.
Subject: Depreciation Expense Forecast Reduction

Issue Description:

SDG&E Position: For electric and common plant depreciation rates SDG&E proposes a one-time, non-precedential proposal to hold the Company's electric and common depreciation rates constant.

Exhibit SDG&E-01, p. BAF-18 at lines 10-14

For gas plant depreciation rates SDG&E recommends the depreciation rates provided in Appendix A of the Depreciation Rate Study, which is Attachment C to Exhibit SDG&E-36-R. SDG&E's recommended depreciation rates are based on a comprehensive study and analysis of SDG&E's gas plant.

Exhibit SDG&E-36-E, p. DAW-1

TURN relies on mathematical fitting to lengthen lives of the Company's largest gas accounts, often cherry-picks SDG&E electric and common plant study recommendations to use those study recommendations to lengthen lives compared to current levels, while ignoring the study's recommendations when it would shorten lives relative to SDG&E's current parameters, (continued in Note)

TURN Position: Reduction of \$67.1 million to SDG&E's depreciation expense forecast (based on 12/31/21 plant balances, as presented in SDG&E's depreciation study) to reflect TURN's proposed depreciation rates, based on the different Average Service Lives proposed in TURN's testimony, and the application of "gradualism" to set Net Salvage changes in a manner consistent with prior Commission decisions.

Exhibit TURN-12, Table 2; TURN-12-Atch, Ex. DJG-12.

Note: and misapplies the Commission's longstanding precedent on net salvage gradualism. SDG&E's depreciation study is a balanced review of the Company's gas plant life and net salvage characteristics, and its electric and common plant proposals reflect a conservative approach to support affordability.
Exhibit SDGE-236-E, p. DAW-9 to DAW-13

Chapter 11 - TURN vs. SDG&E

Part B - Capital-Related Costs

2. SDG&E-38 - WORKING CASH

Issue #	Subject	Reference
1. SDG&E38.000	Revenue Lag Days	11B2-a1
TOTAL	TOTAL	

CHAPTER 11B2-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-38-R-E
Area: WORKING CASH
Witness: Guidi, Jack M.
Subject: Revenue Lag Days

Issue Description:

SDG&E Position: SDG&E proposes a revenue lag of 48.6 days for Test-Year 2024. The revenue lag is comprised of the following:

- 1) Meter Reading Lag - 15.21 days
- 2) Billing Lag - 3.40 days
- 3) Collection Lag - 29.18 days
- 4) Bank Lag - 0.81 days

Exhibit SDG&E-38-R-E, pp. JMG-7, JMG-15 through JMG-16

TURN Position: Averaging the revenue lag values over the last two GRCs results in 43.92 days for SDG&E. This adjustment corresponds to \$46.008 million reduction in working cash for SDG&E. Also, SDG&E's expense lag for goods & services should be adjusted to reflect best cash management practices, resulting in a reduction in working cash of \$63.92 million.

Exhibit TURN-13-R, p. 2-12

Chapter 11 - TURN vs. SDG&E

Part C - Other

1. SDG&E-01 - SDG&E POLICY OVERVIEW

Issue #	Subject	Reference
1. SDG&E01.004	Rate Equity	11C1-a1
2. SDG&E01.005	Affordability	11C1-a2
TOTAL	TOTAL	

CHAPTER 11C1-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-01-R
Area: SDG&E POLICY OVERVIEW
Witness: Folkmann, Bruce
Subject: Rate Equity

Issue Description:

SDG&E Position: SDG&E believes its proposed rate increase in this proceeding is just and reasonable. This GRC request reflects SDG&E's forecast of revenues needed to continue delivering safe and reliable gas and electric service at reasonable rates and enhance the integrity of our system, while meeting the new challenges we expect to face in the test and post-test years and meeting State and federally mandated policies and programs.

Exhibit SDG&E-201

TURN Position: TURN proposes the following:

1. In evaluating whether SDG&E's proposed rate increase in this proceeding is just and reasonable, the Commission should keep in mind that rate increases disproportionately harm people of color who generally have a higher energy burden.
2. In evaluating the reasonableness of SDG&E's GRC request, the Commission should consider the increase in the percentage of people falling within the affordability gap, who have incomes too high to qualify for energy rate assistance programs, but too low to make ends meet.

Exhibit TURN-3, pp. 5-9

CHAPTER 11C1-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-01-R
Area: SDG&E POLICY OVERVIEW
Witness: Folkmann, Bruce
Subject: Affordability

Issue Description:

SDG&E Position: This GRC request reflects SDG&E's forecast of revenues needed to continue delivering safe and reliable gas and electric service at reasonable rates and enhance the integrity of our system, while meeting the new challenges we expect to face in the test and post-test years and meeting State and federally mandated policies and programs.

SDG&E-01-R, BAF-12, 18-23

TURN Position: TURN proposes the following:

1. The Commission should find that current levels of energy rates and bills are not affordable for many low-income customers even despite low-income assistance programs;
2. The Commission should find that authorizing Sempra's GRC proposal at requested levels will decrease affordability relative to its current levels;
3. TURN urges the Commission to direct SDG&E to propose concrete and actionable plans for them to access these non-ratepayer sources of funding to address affordability;
4. The Commission should require SDG&E to present in their next GRC an inflation-constrained alternative to the utility's recommended GRC proposal, or at minimum that SDG&E be required to indicate what work it would cancel or defer under such a constraint.

Chapter 11 - TURN vs. SDG&E

Part C - Other

2. SDG&E-03 - RISK MANAGEMENT POLICY, RAMP to GRC INTEGRATION

Issue #	Subject	Reference
1. SDG&E03.000	Quantitative Risk Analysis	11C2-a1
TOTAL	TOTAL	

CHAPTER 11C2-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-03-2R-E
Area: RISK MANAGEMENT POLICY, RAMP to GRC INTEGRATION
Witness: Pearson, R. Scott and Flores, Gregory S.
Subject: Quantitative Risk Analysis

Issue Description:

SDG&E Position: SDG&E believes that any changes to the Risk Decision Framework should appropriately be discussed and decided within the confines of the Risk OIR. The Company' RAMP showing in the GRC is based on the requirements adopted by the Commission. SDG&E's direct and rebuttal testimony establishes that RSE calculations are useful to help inform decision-making, but do not allow for absolute determination of costs and benefits, and are not intended to be used as the singular basis for determining whether to authorize cost recovery for proposed safety and reliability activities in a GRC. RSEs are not fit for that purpose. SDG&E recommends that the Commission continue to evaluate proposed utility safety and reliability investments in light of all relevant information.

Exhibit SCG-203-E/SDG&E-203-E

TURN Position: See Supplemental Attachment- Quantitative Risk Analysis for TURN's recommendations.

CHAPTER 11C2-a1

Supplemental Attachment- Quantitative Risk Analysis

Exhibit	Workpaper/Budget Code/Functional Area	Short Description of Request/Recommendation	Citation to Party's Testimony	\$ Impact (if available)
TURN-04	Quantitative Risk Analysis	The Commission should reiterate its prior findings that Risk Spend Efficiency (RSE) analysis contributes to the Commission's decision-making process by providing an important tool for measuring and comparing the cost-effectiveness of the programs proposed in GRCs. RSEs and Benefit-Cost (B-C) ratios help the Commission and parties ensure that finite ratepayer dollars are used in the most cost-effective way. These tools assist in determining whether the proposed scope of the utilities' programs (i.e., units of work performed) is appropriate or whether a program's proposed scope should be reduced or eliminated based on cost-effectiveness considerations. RSEs and B-C ratios are most useful for assessing programs where the utilities have some measure of discretion in the scope of work to be performed, i.e., where that scope of work is not fixed by applicable laws or regulations.	TURN-4, pp. 4, 31	
TURN-04	Quantitative Risk Analysis	Risk Spend Efficiency (RSE) values should be calculated in a way that appropriately discounts future benefits and costs to a baseline year that is most relevant to the analysis, which here is the 2024 test year. The discount rate should be sufficiently supported and relevant to the analysis. Applying these principles, the Sempra Utilities' RSE calculations should: (1) Discount costs at the weighted average cost of capital (WACC) to 2024 (test year) dollars; and (2) Discount risk reduction benefits at the same discount rate, WACC, to 2024.	TURN-4, pp. 6-7	
TURN-04	Quantitative Risk Analysis	A more accurate RSE calculation would incorporate an estimate of revenue requirement, rather than direct costs, to incorporate into the denominator of the RSE calculation. Because Sempra lacks data to correct this flaw, the Commission should be aware that Sempra's RSEs for capital programs are overstated.	TURN-4, p. 7	
TURN-04	Quantitative Risk Analysis	Based on the multi-attribute value function (MAVF) methodology, the risk reduction benefits in the numerator of the RSE can be easily expressed in dollar terms to compare with the costs using the same units. Sempra's RSEs can therefore be converted to Benefit-Cost (B-C) ratios, which show whether the value of expected risk reduction benefits exceed the costs. Based on Sempra's MAVF, the B-C ratio can be calculated by dividing the RSE by 34.	TURN-4, pp. 26-27	
TURN-04	Quantitative Risk Analysis	Appendix D to TURN-4 provides tables that show the RSE and B-C ratio results for each program and tranche for which Sempra calculated an RSE. The tables include results calculated under Sempra's approach and under TURN's alternative approach recommended in TURN-4. The Commission should rely on TURN's re-calculated RSE values and B-C ratios, as may be adjusted in other TURN testimony. However, as a general matter, even if the CPUC does not adopt TURN's recommended changes to Sempra's RSE calculations, it should still use the results of Sempra's methodology, including the B-C ratios derived from Sempra's results, as a useful, albeit less accurate, decision-making tool.	TURN-4, pp. 7, 28	
TURN-04	Quantitative Risk Analysis	The minor changes Sempra made to its RAMP tranches for the Wildfire, Medium Pressure Gas, and High Pressure Gas risks do not meet the standards of the S-MAP Settlement adopted in D.18-12-014.	TURN-4, p. 34	

Chapter 11 - TURN vs. SDG&E

Part C - Other

3. SDG&E-04 - GAS DISTRIBUTION

Issue #	Subject	Reference
1. SDG&E04.000	Locate and Mark Balancing Account (LMBA)	11C3-a1
2. SDG&E04.003	Overlap between GRC Business As Usual (BAU) and SB1371	11C3-a2
TOTAL	TOTAL	

CHAPTER 11C3-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-04-R-E
Area: GAS DISTRIBUTION
Witness: Kinsella, L. Patrick
Subject: Locate and Mark Balancing Account (LMBA)

Issue Description:

SDG&E Position: SDG&E proposes to create electric and gas Locate and Mark Balancing Account (LMBA), as two-way, interest-bearing balancing accounts. SDG&E Gas Distribution has seen an increase in USA tickets year over year and expects this trend to continue, especially given recent legislation increasing penalties for the failure to notify a gas utility of the need to locate and mark and SDG&E's push for public awareness. The extent of increased expenses for L&M activities are difficult to accurately predict, making the authorization of SDG&E's proposed LMBA, a two-way balancing account, appropriate.

Exhibit SDG&E-04-R-E, p. LPK-33 and SDG&E-43-R-E, p. JK-23, and SDG&E-204, p. LPK-11- LPK-12.

TURN Position: TURN recommends that Commission disallow the creation of the LMBA and that SDG&E continue to manage their Locate and Mark cost forecasting inside of existing structures. If the Commission permits SDG&E to create this account, TURN recommends that the Commission reject the rate recovery proposal of the Sempra utilities for each of these accounts (LMBA, NERBA, HRSBA, EVIBA, HBRBA, T2CMA), and to instead require an application supported by evidence should the utilities seek to recover any undercollection associated with the underlying programs. A request to recover above-authorized costs recorded in each of these accounts, particularly an account tracking costs of a new program, will require a thorough Commission review of utility-provided evidence supporting its request, an effort the Commission has previously recognized is more appropriately conducted through an application.

See Note for Citation

Note: Exhibit TURN-5, p. 37-38 and TURN-15, pp. 24-25

CHAPTER 11C3-a2

San Diego Gas & Electric Company
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TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-04-R-E
Area: GAS DISTRIBUTION
Witness: Kinsella, L. Patrick
Subject: Overlap between GRC Business As Usual (BAU) and SB1371

Issue Description:

SDG&E Position: The absence of a response to any issue in this rebuttal testimony does not imply or constitute agreement by SDG&E with the proposal or contention made by these or other parties. The forecasts contained in SDG&E's direct testimony, performed at the project level, are based on sound estimates of its revenue requirements at the time of testimony preparation.

SDG&E-204 at LPK-3, lines 13 to 17.

TURN Position: TURN recommends that for the 2024 and 2028 GRC, the Commission direct SoCalGas and SDG&E to supply transparent accounting of Business as Usual ("BAU") and SB 1371 activities that have overlap in order to avoid mistakes such as the "cost savings" claims made by the Companies in this GRC.

TURN recommends that the Commission direct the Companies to define the full impact of activities under SB 1371 on cost forecasting within this and future GRCs. This definition should include the identification of specific thresholds of work that otherwise would not have been performed under BAU activities.

TURN recommends that the Commission require utilities to submit to a thorough prudence review of work placed into the SB 1371 as it enters a GRC for recovery to ensure that all activities in SB 1371 truly are in excess of BAU work and

Chapter 11 - TURN vs. SDG&E

Part C - Other

4. SDG&E-09 - GAS INTEGRITY MANAGEMENT PROGRAMS

Issue #	Subject	Reference
1. SDG&E09.000	Transmission Integrity Management Program Balancing Account (TIMPBA)	11C4-a1
2. SDG&E09.001	Distribution Integrity Management Program Balancing Account (DIMPBA)	11C4-a2
3. SDG&E09.002	Facilities Integrity Management Program Balancing Account (FIMPBA)	11C4-a3
4. SDG&E09.003	Gas Safety Enhancement Programs Balancing Account (GSEPBA)	11C4-a4
TOTAL	TOTAL	

CHAPTER 11C4-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-09-R
Area: GAS INTEGRITY MANAGEMENT PROGRAMS
Witness: Sera, Travis and Razavi, Avidah
Subject: Transmission Integrity Management Program Balancing Account (TIMPBA)

Issue Description:

SDG&E Position: SDG&E’s utilization of a two-way balancing account accomplishes the same end because any over-collection is recorded in the balancing account and credited to ratepayers in the annual balancing account update Tier 2 advice letter, which is the same process as a one-way balancing account. If the two-way balancing account is under-collected, the under-collection is recorded in the same account as opposed to maintaining a separate memorandum account to record an under-collection thereby reducing the administrative burden of maintaining two regulatory accounts.

Exhibit SDGE-243, p. JK-20

TURN Position: TURN recommends that the Commission should deny SDG&E’s requests and instead adopt a one-way balancing account structure for each of these accounts (TIMPBA, DIMPBA).
If rate recovery of above-authorized amounts is to be permitted, it should be through a reasonableness review application rather than an advice letter for amounts up to 35% of the authorized figure.

Exhibit TURN-15, pp. 17-18

CHAPTER 11C4-a2

San Diego Gas & Electric Company
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TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-09-R
Area: GAS INTEGRITY MANAGEMENT PROGRAMS
Witness: Sera, Travis and Razavi, Avidah
Subject: Distribution Integrity Management Program Balancing Account (DIMPBA)

Issue Description:

SDG&E Position: SDG&E’s utilization of a two-way balancing account accomplishes the same end because any over-collection is recorded in the balancing account and credited to ratepayers in the annual balancing account update Tier 2 advice letter, which is the same process as a one-way balancing account. If the two-way balancing account is under-collected, the under-collection is recorded in the same account as opposed to maintaining a separate memorandum account to record an under-collection thereby reducing the administrative burden of maintaining two regulatory accounts.

Exhibit SDGE-243, p. JK-20

TURN Position: TURN recommends that the Commission should deny SDG&E’s requests and instead adopt a one-way balancing account structure for each of these accounts (TIMPBA, DIMPBA).
If rate recovery of above-authorized amounts is to be permitted, it should be through a reasonableness review application rather than an advice letter for amounts up to 35% of the authorized figure.

Exhibit TURN-15, pp. 17-18

CHAPTER 11C4-a3

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-09-R
Area: GAS INTEGRITY MANAGEMENT PROGRAMS
Witness: Sera, Travis and Razavi, Avidah
Subject: Facilities Integrity Management Program Balancing Account (FIMPBA)

Issue Description:

SDG&E Position: SDG&E maintains that its proposals to utilize two-way balancing accounts to provide for recovery of costs above the level approved in the GRC or return to ratepayers excess revenues collected which are greater than costs incurred provides the greatest transparency and accurate level of revenue needed for SDG&E to provide safe and reliable service at a reasonable cost.

Exhibit SDGE-243, p. JK-22 to JK-23

TURN Position: TURN opposes creation of the FIMPBA. The utilities should be expected to rely on the Commission-approved forecasts that result from this GRC for facilities-related work. Furthermore, the potential for overlap with existing Gas Integrity Management Programs (i.e. TIMP, DIMP, or SIMP) creates a substantial potential for overlap and duplication.

Exhibit TURN-15, p. 22

CHAPTER 11C4-a4

San Diego Gas & Electric Company
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TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-09-R
Area: GAS INTEGRITY MANAGEMENT PROGRAMS
Witness: Sera, Travis and Razavi, Avidah
Subject: Gas Safety Enhancement Programs Balancing Account (GSEPBA)

Issue Description:

SDG&E Position: SDG&E proposes to create the gas GSEPBA as a two-way, interest-bearing balancing account recorded on SDG&E's financial statements. SDG&E's utilization of a two-way balancing account accomplishes the same as any over-collection is recorded in the balancing account and credited to ratepayers in the annual balancing account update Tier 2 advice letter.

Exhibit SDGE-243, p. JK-23 to JK-24

TURN Position: TURN opposes establishment of the GSEPBA. If the Commission permits SDG&E to create this account, it should be as a one-way balancing account. If rate recovery of above-authorized amounts is to be permitted, it should be through a reasonableness review application rather than an advice letter for amounts up to 35% of the authorized figure.

Exhibit TURN-15, p. 23-24 (citing TURN-SCGC-04, pp. 30-33)

Chapter 11 - TURN vs. SDG&E

Part C - Other

5. SDG&E-11 - ELECTRIC DISTRIBUTION CAPITAL

Issue #	Subject	Reference
1. SDG&E11.005	Overhead Pool Expense Reduction	11C5-a1
TOTAL	TOTAL	

CHAPTER 11C5-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-11-R-E
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva
Subject: Overhead Pool Expense Reduction

Issue Description:

SDG&E Position: SDG&E does not agree with TURN's proposal to inverse the ratio in the case of year over year reductions to the pool base. TURN's concern regarding reductions of forecasted projects and associated pool values fails to acknowledge the negative impacts of failing to consider increases in those same values. TURN's recommended approach would disproportionately amplify reductions to the pool authorized amount.

Exhibit SDGE-211, p. OR-29 to OR-30

TURN Position: TURN recommends that the Commission require SDG&E to reduce its Overhead Pool Expense for any commission-decided reduction to SDG&E's GRC capital forecast as it did in the 2019 GRC. The Commission precedent ensures that ratepayers do not indirectly fund projects that have been otherwise disallowed.

Exhibit TURN-07-R-2, p. 5-6

Chapter 11 - TURN vs. SDG&E

Part C - Other

6. SDG&E-12 - ELECTRIC DISTRIBUTION O&M

Issue #	Subject	Reference
1. SDG&E12.000	Track 2 Costs Memorandum Account (T2CMA)	11C6-a1
TOTAL	TOTAL	

CHAPTER 11C6-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-12-R-E
Area: ELECTRIC DISTRIBUTION O&M
Witness: Swetek, Tyson
Subject: Track 2 Costs Memorandum Account (T2CMA)

Issue Description:

SDG&E Position: SDG&E proposes to create the electric T2CMA as an interest-bearing memorandum account recorded on SDG&E's financial statements. SDG&E is open to a one-way balancing account to recover these costs, but disagrees with a requirement to file an application for recovery.

Exhibit SDGE-43-R, p. JK-24 to JK-25 and Exhibit SDGE-243, p. JK-25

TURN Position: TURN recommends that the Commission reject the rate recovery proposal of the Sempra utilities for each of these accounts (LMBA, NERBA, HRSBA, EVIBA, HBRBA, T2CMA), and to instead require an application supported by evidence should the utilities seek to recover any undercollection associated with the underlying programs. A request to recover above-authorized costs recorded in each of these accounts, particularly an account tracking costs of a new program, will require a thorough Commission review of utility-provided evidence supporting its request, an effort the Commission has previously recognized is more appropriately conducted through an application.

Exhibit TURN-15, pp. 24-25

Chapter 11 - TURN vs. SDG&E

Part C - Other

7. SDG&E-13 - WILDFIRE MITIGATION AND VEGETATION MANAGEMENT

Issue #	Subject	Reference
1. SDG&E13.000	Wildfire Mitigation Plan Balancing Account (WMPBA)	11C7-a1
2. SDG&E13.005	Current Tree Trimming Balancing Account (TTBA) and Proposed Vegetation Management Balancing Account (VMBA)	11C7-a2
TOTAL	TOTAL	

CHAPTER 11C7-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-13-2R-E
Area: WILDFIRE MITIGATION AND VEGETATION MANAGEMENT
Witness: Woldmariam, Jonathan T.
Subject: Wildfire Mitigation Plan Balancing Account (WMPBA)

Issue Description:

SDG&E Position: SDG&E proposes to create electric and gas WMPBAs as two-way interest-bearing balancing accounts recorded on SDG&E's financial statements. The purpose of the WMPBA is to record costs incurred to implement SDG&E's Commission-approved Wildfire Mitigation Plan and its balance reflects those costs net of revenue requirement authorized in this TY 2024 GRC as discussed in the Wildfire Mitigation and Vegetation Management testimony of Jonathan T. Woldemariam (EX. SDG&E-13). SDG&E proposes to amortize the balance in the WMPBA in customer rates in connection with the annual regulatory account update advice letter filing.

Exhibit p. SDG&E-43-R-E, p. JK-25 and SDG&E-13-2R-E p. JTW-16 to JTW-20

TURN Position: TURN recommends that the Commission should deny the requested balancing account and must also deny the request to have above-authorized amounts reviewed through advice letters. Even if the Commission had the authority to rely on an advice letter process for its review of the reasonableness of above-authorized costs, it should retain the current WMPMA and conduct reasonableness reviews in an application setting.

Exhibit TURN-15, p. 20-21

CHAPTER 11C7-a2

San Diego Gas & Electric Company
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TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-13-2R-E
Area: WILDFIRE MITIGATION AND VEGETATION MANAGEMENT
Witness: Woldmariam, Jonathan T.
Subject: Current Tree Trimming Balancing Account (TTBA) and Proposed Vegetation Management Balancing Account (VMBA)

Issue Description:

SDG&E Position: SDG&E's utilization of a two-way balancing account accomplishes the same as any over-collection is recorded in the balancing account and credited to ratepayers in the annual balancing account update Tier 2 advice letter. If under-collected, the under-collection is recorded in the same account as opposed to maintaining a separate memorandum account to record an under-collection thereby reducing the administrative burden of maintaining two regulatory accounts whereas a two-way balancing account accomplishes the same accounting with one regulatory account.

Exhibit SCG-243, p. JK-21 to JK-22

TURN Position: TURN recommends that whether the Commission retains the TTBA or replaces it with a VMBA, the Commission should modify it to be a one-way balancing account. The Commission must also deny SDG&E's request for a rate recovery of up to an additional 35% above the amounts authorized as reasonable in this GRC via a Tier 3 advice letter.

Exhibit TURN-15, p. 19

Chapter 11 - TURN vs. SDG&E

Part C - Other

8. SDG&E-14 - ELECTRIC GENERATION

Issue #	Subject	Reference
1. SDG&E14.001	New Utility-Owned Generation Projects	11C8-a1
TOTAL	TOTAL	

CHAPTER 11C8-a1

San Diego Gas & Electric Company
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TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-14-E
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.
Subject: New Utility-Owned Generation Projects

Issue Description:

SDG&E Position: SDG&E disagrees with TURN's assertion that SDG&E is proposing to add new utility-owned generating projects, or that SDG&E is circumventing the IRP process, with its Hybrid at Miramar proposal.

Exhibit SDGE-214, p. DSB-17 and SDGE-215, p. FV-92 to FV-94

TURN Position: SDG&E should not be allowed to propose new utility-owned generation projects for the first time in the General Rate Case. Any utility-owned generation project should be initially vetted and authorized in other CPUC proceedings. As part of this showing, SDG&E should be required to demonstrate that a utility-owned project provides superior value to ratepayers than a third-party alternative contracted under a power purchase agreement. SDG&E should be required to submit the Miramar hybrid project in a stand-alone application rather than as part of the GRC

Exhibit TURN-6, pages 42, 43, 45, 47, 57-58, 76

Chapter 11 - TURN vs. SDG&E

Part C - Other

9. SDG&E-15 - CLEAN ENERGY INNOVATIONS

Issue #	Subject	Reference
1. SDG&E15.000	Hydrogen Build-Ready Balancing Account (HBRBA)	11C9-a1
TOTAL	TOTAL	

CHAPTER 11C9-a1

San Diego Gas & Electric Company
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TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-15-R-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando
Subject: Hydrogen Build-Ready Balancing Account (HBRBA)

Issue Description:

SDG&E Position: SDG&E proposes to create the electric HBRBA as a two-way interest-bearing balancing account recorded on SDG&E's financial statements. The purpose of this account is to record the difference between the authorized revenue requirement to be adopted in this TY 2024 GRC and actual expenses incurred associated with the Hydrogen Build Ready Infrastructure program, as discussed in the Clean Energy Innovations testimony of Fernando Valero (Ex. SDG&E-15). SDG&E proposes to amortize the balance in the HBRBA in customer rates in connection with the annual regulatory account update advice letter filing.

Exhibit SDG&E-15-R-E, p. FV-28 to FV-29 and SDG&E-43-R-E, p. JK-22 to JK-23

TURN Position: TURN recommends that the Commission reject the rate recovery proposal of the Sempra utilities for each of these accounts (LMBA, NERBA, HRSBA, EVIBA, HBRBA, T2CMA), and to instead require an application supported by evidence should the utilities seek to recover any undercollection associated with the underlying programs. A request to recover above-authorized costs recorded in each these accounts, particularly an account tracking costs of a new program, will require a thorough Commission review of utility-provided evidence supporting its request, an effort the Commission has previously recognized is more appropriately conducted through an application.

Exhibit TURN-15, pp. 24-25

Chapter 11 - TURN vs. SDG&E

Part C - Other

10. SDG&E-21 - CLEAN TRANSPORTATION

Issue #	Subject	Reference
1. SDG&E21.001	Electric Vehicle Infrastructure Balancing Account (EVIBA)	11C10-a1
TOTAL	TOTAL	

CHAPTER 11C10-a1

San Diego Gas & Electric Company
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TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-21
Area: CLEAN TRANSPORTATION
Witness: Faretta, Christopher
Subject: Electric Vehicle Infrastructure Balancing Account (EVIBA)

Issue Description:

SDG&E Position: SDG&E’s proposed recovery via the annual regulatory account update Tier 2 advice letter facilitates timely resolution of Commission review without a separate application thereby reducing administrative burden and costs while providing timely recovery of funds needed for SDG&E to continue to invest in providing safe and reliable service to our customers.

Exhibit SDGE-243, p. JK-17

TURN Position: TURN recommends that the Commission reject the rate recovery proposal of the Sempra utilities for each of these accounts (LMBA, NERBA, HRSBA, EVIBA, HBRBA, T2CMA), and to instead require an application supported by evidence should the utilities seek to recover any undercollection associated with the underlying programs. A request to recover above-authorized costs recorded in each these accounts, particularly an account tracking costs of a new program, will require a thorough Commission review of utility-provided evidence supporting its request, an effort the Commission has previously recognized is more appropriately conducted through an application.

Exhibit TURN-15, pp. 24-25

Chapter 11 - TURN vs. SDG&E

Part C - Other

11. SDG&E-24 - ENVIRONMENTAL SERVICES AND SAN ONOFRE NUCLEAR GENERATING STATION ("S

Issue #	Subject	Reference
1. SDG&E24.000	New Environmental Regulation Balancing Account (NERBA)	11C11-a1
TOTAL	TOTAL	

CHAPTER 11C11-a1

San Diego Gas & Electric Company
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TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-24
Area: ENVIRONMENTAL SERVICES AND SAN ONOFRE NUCLEAR GENERATING STATION ("SONGS")
Witness: Martin, Erica
Subject: New Environmental Regulation Balancing Account (NERBA)

Issue Description:

SDG&E Position: SDG&E states that the electric and gas NERBA are two-way, interest-bearing balancing accounts, with subaccounts, for purposes of recording environmental-related costs, the balance of which are disposed of through various advice letter processes. The advice letter process, facilitates timely resolution of Commission review without requiring the full procedural process necessitated by a separate application, thereby reducing administrative burden and costs while providing adequate review as well as timely recovery of funds needed for SDG&E to continue to invest in providing safe and reliable service to our customers.

Exhibit SDGE-243, p. JK-25

TURN Position: TURN recommends that the Commission reject the rate recovery proposal of the Sempra utilities for each of these accounts (LMBA, NERBA, HRSBA, EVIBA, HBRBA, T2CMA), and to instead require an application supported by evidence should the utilities seek to recover any undercollection associated with the underlying programs. A request to recover above-authorized costs recorded in each these accounts, particularly an account tracking costs of a new program, will require a thorough Commission review of utility-provided evidence supporting its request, an effort the Commission has previously recognized is more appropriately conducted through an application.

Exhibit TURN-15, pp. 24-25

Chapter 11 - TURN vs. SDG&E

Part C - Other

12. SDG&E-28 - CORPORATE CENTER - INSURANCE

Issue #	Subject	Reference
1. SDG&E28.000	LIPBA - Wildfire Liability Insurance	11C12-a1
TOTAL	TOTAL	

CHAPTER 11C12-a1

San Diego Gas & Electric Company
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TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-28
Area: CORPORATE CENTER - INSURANCE
Witness: Gaughan, Dennis J.
Subject: LIPBA - Wildfire Liability Insurance

Issue Description:

SDG&E Position: Sempra requests \$237.913 million for Wildfire Liability Insurance. SoCalGas and SDG&E (Sempra) request reauthorization of their two-way Liability Insurance Premium Balancing Accounts (LIPBAs) for the TY 2024 GRC period.

Exhibit SCG-24/SDG&E-28, p. DJG-9 and SDG&E-43-R-E, p. JK-12 to JK-13

TURN Position: TURN recommends that the Liability Insurance Premium Balancing Account (LIBPA) be modified in several ways. Any request for recovery of above-authorized recorded costs must be presented in either an application (where there is reason to believe the increased costs are the result of the utility's loss history) or a Tier 3 advice letter.

Exhibit TURN-11-E, pp. 12-14

Chapter 11 - TURN vs. SDG&E

Part C - Other

13. SDG&E-29 - CORPORATE CENTER - COMPENSATION & BENEFITS

Issue #	Subject	Reference
1. SDG&E29.001	Long Term Incentive Plan (LTIP)	11C13-a1
TOTAL	TOTAL	

CHAPTER 11C13-a1

San Diego Gas & Electric Company
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TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-29-R-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.
Subject: Long Term Incentive Plan (LTIP)

Issue Description:

SDG&E Position: SDG&E has voluntarily elected to exclude long-term incentive costs from their TY 2024 GRC forecasts.

Exhibit SCG-25-R-E/SDGE-29-R-E, p. DSR-19 to DSR-20

TURN Position: TURN recommends that the Commission accept the utilities' decision to not include Long Term Incentive Plan (LTIP) funding in its GRC request and continue to deny recovery of long-term, stock-based incentive costs.

Exhibit TURN-10E, p. 41-42

Chapter 11 - TURN vs. SDG&E

Part C - Other

14. SDG&E-39 - GAS CUSTOMER FORECAST

Issue #	Subject	Reference
1. SDG&E39.000	Gas Residential Customers	11C14-a1
2. SDG&E39.002	50 Percent Reduction to the Rate of Gas Customer Growth	11C14-a2
3. SDG&E39.003	Proposed One-Way Balancing Account	11C14-a3
TOTAL	TOTAL	

CHAPTER 11C14-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-39
Area: GAS CUSTOMER FORECAST
Witness: Martinez, Eduardo
Subject: Gas Residential Customers

Issue Description:

SDG&E Position: For the residential market segment, SDG&E uses housing-starts as the basis of its forecast. SDG&E's forecast of the average annual active gas residential customers are as follow:

Year	Avg Annual Gas Customers
2022	880,418
2023	888,738
2024	896,990

Exhibit SDG&E-39, p. SW-4

TURN Position: TURN recommends that the Commission should reduce the residential customer forecast for SDG&E to align with more reasonable historical trends and housing forecasts, which drive new customers. SDG&E sources its housing forecast from forecasting companies that have been demonstrated to consistently inflate housing growth, which results in overforecasting of new customers, to the detriment of ratepayers. TURN recommends the Commission use a 10-year moving average (2014-2023 for TY 2024) to forecast residential customers. For residential customers, TURN's methodology results in a forecast of 885,996 customers in 2024. For 2022 through 2024, TURN forecasts 18,881 fewer residential customers than SDG&E.

Exhibit TURN-14R, p.3-4 & p. 26, Table TURN's Recommendations for Forecasted Customer Growth SDG&E Gas

CHAPTER 11C14-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-39
Area: GAS CUSTOMER FORECAST
Witness: Martinez, Eduardo
Subject: 50 Percent Reduction to the Rate of Gas Customer Growth

Issue Description:

SDG&E Position: SDG&E believes that the proposed 50% is arbitrary, without any support, and unreasonable. Therefore, a blanket and unsupported 50% reduction to the gas customer forecast in 2023 and 2024 should be rejected.

Exhibit SDGE-239-E, p. EJM-14 to EJM-15

TURN Position: In 2024, TURN's recommendation adjusts the rate of gas customer growth downward by 50% to account for the Commission's decision to disallow gas line extensions effective July 1, 2023 and other state and local policy changes discouraging, or prohibiting the use of natural gas as a fuel source in buildings.

Exhibit TURN-14R, p.3-4 & pp. 20-22 & 26, Table TURN's Recommendations for Forecasted Customer Growth SDG&E Gas

CHAPTER 11C14-a3

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-39
Area: GAS CUSTOMER FORECAST
Witness: Martinez, Eduardo
Subject: Proposed One-Way Balancing Account

Issue Description:

SDG&E Position: SDG&E opposes TURN's balancing account proposal. The Commission should reject TURN's proposal for a one-way balancing account not only for its lack of support but, more fundamentally, because it is unworkable and unreasonable.

Exhibit SDGE-239-E, p. EJM-15

TURN Position: To protect customers from the uniquely unfamiliar circumstances and timing of this GRC and the changes in gas policy, TURN recommends a one-way balancing account to refund residential customers any cost savings that are generated by unrealized customer count.

Exhibit TURN-14R, p.3-4 & p. 26, Table TURN's Recommendations for Forecasted Customer Growth SDG&E Gas & p. 29.

Chapter 11 - TURN vs. SDG&E

Part C - Other

15. SDG&E-40 - ELECTRIC CUSTOMER FORECAST

Issue #	Subject	Reference
1. SDG&E40.000	Electric Residential Customer Forecast	11C15-a1
TOTAL	TOTAL	

CHAPTER 11C15-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-40
Area: ELECTRIC CUSTOMER FORECAST
Witness: Schiermeyer, Kenneth E.
Subject: Electric Residential Customer Forecast

Issue Description:

SDG&E Position: The residential customer forecast was developed using an econometric model based on the service area's projected level of housing completions, seasonal factors and other factors that influence customer growth. The residential forecast was based on quarterly historical data from 1990 through 2021.

Economic and demographic data for this electric customer forecast are based on December 2021 information released from IHS Global Insight's Regional Economic Service and December 2021 information released from Moody's Regional Economic Service. A 50/50 blend of these forecasts allows SDG&E to reflect the different views of each economic forecasting service.

Year	Avg Annual Residential Electric Customers
2022	1,341,338
2023	1,354,871

TURN Position: TURN recommends that the Commission should reduce the residential customer forecast for SDG&E to align with more reasonable historical trends and housing forecasts, which drive new customers. SDG&E sources its housing forecast from forecasting companies that have been demonstrated to consistently inflate housing growth, which results in over-forecasting of new customers, to the detriment of ratepayers. TURN recommends the Commission utilize SDG&E's model but insert housing data that reflects the average quarterly new housing construction from the most recent ten years (2014-2023 for TY 2024) to forecast residential customers.

TURN Position continues on Note section

Note: For residential customers, TURN's methodology results in a forecast of 1,361,013 residential customers in 2024. For 2022 through 2024, TURN forecasts 8,471 fewer residential customers than SDG&E.

Exhibit TURN-14R, p.3-4 & p. 27, Table TURN's Recommendations for Forecasted Customer Growth

Chapter 11 - TURN vs. SDG&E

Part C - Other

16. SDG&E-43 - REGULATORY ACCOUNTS

Issue #	Subject	Reference
1. SDG&E43.000	Two-way Balancing Accounts	11C16-a1
TOTAL	TOTAL	

CHAPTER 11C16-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-43-R-E
Area: REGULATORY ACCOUNTS
Witness: Kupfersmid, Jason
Subject: Two-way Balancing Accounts

Issue Description:

SDG&E Position: SDG&E maintains that its proposals to utilize, and/or continue to utilize, two-way balancing accounts to provide for recovery of costs above the level approved in the GRC or return to ratepayers excess revenues collected which are greater than costs incurred provides the greatest transparency and accurate level of revenue needed for SDG&E to provide safe and reliable service at a reasonable cost. SDG&E's annual regulatory account update Tier 2 advice letter facilitates timely resolution of that Commission review without requiring a separate application, thereby reducing administrative burden and costs while providing timely recovery of funds needed for SDG&E to continue to invest in providing safe and reliable service to our customers.

Exhibit SDGE-243, JK-18

TURN Position: TURN recommends to eliminate two-way balancing accounts as a general matter. Where the Commission believes the utility should have an opportunity to seek rate recovery of above-authorized expenditures, it should rely on one-way balancing accounts that can be coupled with a memorandum account to track above-authorized expenditures for a later reasonableness review.

Exhibit TURN-15, p. 11-17

Chapter 12

Differences Between SDG&E and UCAN

Chapter 12 - UCAN vs. SDG&E

Part A - O&M and Capital Expenditures

1. SDG&E-11 - ELECTRIC DISTRIBUTION CAPITAL

a. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SDG&E	UCAN	UCAN vs. SDG&E	
1. 00203.0.ALL	4,128	2,752	(1,376)	12A1-a1
2. 01295.0.ALL	392	0	(392)	12A1-a2
3. 20247.0.ALL	10,608	7,072	(3,536)	12A1-a3
4. 97248.0.ALL	6,831	4,554	(2,277)	12A1-a4
TOTAL	21,959	14,378	(7,581)	

CHAPTER 12A1-a1

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: Reliability/Improvements Capital Projects
Budget Code: 00203.0.ALL

SDG&E Position: SDG&E requests \$77,681 million for 2022, \$130.398 million for 2023, and \$68.342 million for 2024 for Reliability Improvements.

Exhibit SDG&E-11-R, p. OR-92 to OR-148

UCAN Position: The amount for charge code 203 – Distribution Substation Reliability Projects, for 2024 and thereafter of \$1.376 million, should not be approved.

Exhibit UCAN-01-E, p 279

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
002030.001	1,376	1,376	1,376	4,128
Total	1,376	1,376	1,376	4,128

UCAN	2022	2023	2024	Total
002030.001	1,376	1,376	0	2,752
Total	1,376	1,376	0	2,752

Difference	2022	2023	2024	Total
002030.001	0	0	-1,376	-1,376
Total	0	0	-1,376	-1,376

CHAPTER 12A1-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: LOAD RESEARCH/DLP ELEC. METERING PROJECT
Budget Code: 01295.0.ALL

SDG&E Position: SDG&E requests \$23.793 million for 2022, \$21.442 million for 2023, and \$17.977 million for 2024 for Capacity/Expansion.

Exhibit SDG&E-11-R, p. OR-25 to OR-45

UCAN Position: SDG&E's request to recover \$.39M for Project 1295 should be denied.

Exhibit UCAN-01-E, p. 271

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
012950.001	392	0	0	392
Total	392	0	0	392

UCAN	2022	2023	2024	Total
012950.001	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
012950.001	-392	0	0	-392
Total	-392	0	0	-392

CHAPTER 12A1-a3

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: PLANNED INVESTMENTS (DDOR)
Budget Code: 20247.0.ALL

SDG&E Position: SDG&E requests \$23.793 million for 2022, \$21.442 million for 2023, and \$17.977 million for 2024 for Capacity/Expansion.

Exhibit SDG&E-11-R, p. OR-25 to OR-45

UCAN Position: UCAN recommends that requested capital funds for 2024 of \$3.53M be denied for BC 20247 - Planned Investments (Capacity)

UCAN further recommends that the funds requested for 2024 be denied in anticipation of the more accurate SDG&E planning and diagnosis process in 2024 and beyond that will arise as a result of the Commission's Distribution Deferral Opportunity Report process and Locational Capacity Analysis (DDOR/LCA).

Exhibit UCAN-01-E, p. 273-274

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
202470.001	3,536	3,536	3,536	10,608
Total	3,536	3,536	3,536	10,608

UCAN	2022	2023	2024	Total
202470.001	3,536	3,536	0	7,072
Total	3,536	3,536	0	7,072

Difference	2022	2023	2024	Total
202470.001	0	0	-3,536	-3,536
Total	0	0	-3,536	-3,536

CHAPTER 12A1-a4

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-11-CWP-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Reyes, Oliva

CAPITAL EXPENDITURES

Project: DISTRIBUTION SYSTEM CAPACITY IMPROVEMENT
Budget Code: 97248.0.ALL

SDG&E Position: SDG&E requests \$23.793 million for 2022, \$21.442 million for 2023, and \$17.977 million for 2024 for Capacity/Expansion.

Exhibit SDG&E-11-R, p. OR-25 to OR-45

UCAN Position: UCAN recommends that the budget for this code be reduced from \$2.22M to zero for proposed capital budget with charge code 97248 in 2024; \$2.277 million, should be eliminated because SDG&E's justification fails to meet the just and reasonable cost standard.

Exhibit UCAN-01-E, p. 277

Proposed Capital Expenditures (in thousands of 2021 dollars)

	2022	2023	2024	Total
SDG&E				
972480.001	2,277	2,277	2,277	6,831
Total	2,277	2,277	2,277	6,831
UCAN				
972480.001	2,277	2,277	0	4,554
Total	2,277	2,277	0	4,554
Difference				
972480.001	0	0	-2,277	-2,277
Total	0	0	-2,277	-2,277

Chapter 12 - UCAN vs. SDG&E

Part A - O&M and Capital Expenditures

2. SDG&E-12 - ELECTRIC DISTRIBUTION O&M

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	UCAN	UCAN vs. SDG&E	
1. 1ED003.000	41,026	39,725	(1,301)	12A2-a1
TOTAL	41,026	39,725	(1,301)	

CHAPTER 12A2-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-12-WP-R-E
Area: ELECTRIC DISTRIBUTION O&M
Witness: Swetek, Tyson

NONSHARED O&M

Subject: Electric System Operations
Workpaper: 1ED003.000

SDG&E Position: SDG&E forecasts \$41.948 million for Electric System Operations for Test-Year 2024.

Workpaper Group	2024
1ED003.000	41.026
1ED003.001	0.922
Total	41.948

Exhibit SDG&E-12-R-E, p. TS-1, TS-25 to TS-32

UCAN Position: The proposed additional grid O&M budget request for grid modernization and advanced interconnection and modeling (\$1,300,502) is also outmoded, inconsistent with the Commission’s priorities, and appears unjustified.

UCAN recommends that this “additional” O&M budget of \$1.3 million be denied at this time.

Exhibit UCAN-01-E, p. 241

Note: For the purpose of the Joint Comparison Exhibit, the recommended reduction is being removed from 1ED003.000

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>UCAN</u>	<u>Difference</u>
Labor	3,804	3,804	0
NonLabor	37,222	35,921	-1,301
Nonstandard	0	0	0
TOTAL	41,026	39,725	-1,301

Chapter 12 - UCAN vs. SDG&E

Part A - O&M and Capital Expenditures

3. SDG&E-15 - CLEAN ENERGY INNOVATIONS

a. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SDG&E	UCAN	UCAN vs. SDG&E	
1. 17246.0.ALL	5,398	5,296	(102)	12A3-a1
2. 20281.0.ALL	1,815	1,376	(439)	12A3-a2
3. 21261.0.ALL	6,228	4,152	(2,076)	12A3-a3
4. 21268.0.ALL	1,925	770	(1,155)	12A3-a4
5. 21269.0.ALL	33,314	13,284	(20,030)	12A3-a5
6. 21271.0.ALL	5,177	2,625	(2,552)	12A3-a6
7. 21272.0.ALL	5,252	5,171	(81)	12A3-a7
TOTAL	59,109	32,674	(26,435)	

CHAPTER 12A3-a1

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-15-CWP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

CAPITAL EXPENDITURES

Project: BORREGO MICROGRID 3.0
Budget Code: 17246.0.ALL

SDG&E Position: SDG&E requests \$6.721 million for 2022, \$0.102 million for 2023, and \$0 million for 2024 for Microgrid and Controls.

Budget Code	2022	2023	2024
17246A.001	2.792	-0.188	
17246A.002	2.504	0.290	
212660.001	1.425		
Total	6.721	0.102	

Exhibit SDG&E-15-R-E, p. FV-22 to FV-25

UCAN Position: UCAN recommends that the Commission deny capital funding for the Borrego 3.0 upgrade described in WP 17246A \$.10M in 2024.

Exhibit UCAN-01-E, p. 253

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
17246A.001	2,792	-188	0	2,604
17246A.002	2,504	290	0	2,794
Total	5,296	102	0	5,398

UCAN	2022	2023	2024	Total
17246A.001	2,792	0	0	2,792
17246A.002	2,504	0	0	2,504
Total	5,296	0	0	5,296

Difference	2022	2023	2024	Total
17246A.001	0	188	0	188
17246A.002	0	-290	0	-290
Total	0	-102	0	-102

CHAPTER 12A3-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-15-CWP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

CAPITAL EXPENDITURES

Project: SUSTAINABLE COMMUNITIES SYSTEM REMOVALS
Budget Code: 20281.0.ALL

SDG&E Position: SDG&E requests \$0.969 million for 2022, \$0.407 million for 2023, and \$0.439 million for 2024 for Sustainable Communities.

Exhibit SDG&E-15-R-E, p. FV-25 to FV-26

UCAN Position: UCAN recommends that the entire budget for clean energy innovation of \$26.33 million be denied.

Exhibit UCAN-01-E, p. 12

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
20281A.002	969	407	439	1,815
Total	969	407	439	1,815

UCAN	2022	2023	2024	Total
20281A.002	969	407	0	1,376
Total	969	407	0	1,376

Difference	2022	2023	2024	Total
20281A.002	0	0	-439	-439
Total	0	0	-439	-439

CHAPTER 12A3-a3

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-15-CWP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

CAPITAL EXPENDITURES

Project: Fleet of Mobile Batteries
Budget Code: 21261.0.ALL

SDG&E Position: SDG&E requests \$2.076 million for 2022, \$2.076 million for 2023, and \$2.076 million for 2024 for Mobile Energy Storage.

Exhibit SDG&E-15-R-E, p. FV-26 to FV27

UCAN Position: UCAN recommends that the entire budget for clean energy innovation of \$26.33 million be denied.

Exhibit UCAN-01-E, p. 12

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
212610.001	2,076	2,076	2,076	6,228
Total	2,076	2,076	2,076	6,228

UCAN	2022	2023	2024	Total
212610.001	2,076	2,076	0	4,152
Total	2,076	2,076	0	4,152

Difference	2022	2023	2024	Total
212610.001	0	0	-2,076	-2,076
Total	0	0	-2,076	-2,076

CHAPTER 12A3-a4

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-15-CWP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

CAPITAL EXPENDITURES

Project: H2 Build Ready Infrastructure
Budget Code: 21268.0.ALL

SDG&E Position: SDG&E requests \$0 million for 2022, \$5.941 million for 2023, and \$1.236 million for 2024 for Hydrogen.

Budget Code	2022	2023	2024
212680.001		0.770	1.155
212720.001		5.171	0.081
Total		5.941	1.236

Exhibit SDG&E-15-R-E, p. FV-28 to FV-30

UCAN Position: UCAN recommend that SDG&E's proposed capital spending for project 212680 of \$1.15M in 2024 should be denied.

Exhibit UCAN-01-E, p. 290

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
212680.001	0	770	1,155	1,925
Total	0	770	1,155	1,925

UCAN	2022	2023	2024	Total
212680.001	0	770	0	770
Total	0	770	0	770

Difference	2022	2023	2024	Total
212680.001	0	0	-1,155	-1,155
Total	0	0	-1,155	-1,155

CHAPTER 12A3-a5

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-15-CWP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

CAPITAL EXPENDITURES

Project: AES 2.0
Budget Code: 21269.0.ALL

SDG&E Position: SDG&E requests \$13.258 million for 2022, \$16.448 million for 2023, and \$22.582 million for 2024 for Advanced Energy Storage Program which is comprised of Advanced Energy Storage Project (BC 20278A), Advanced Energy Storage 2.0 (BC 212690), and Non-Lithium-Non Energy Storage Technology (BC 212710).

For Advanced Energy Storage 2.0, SDG&E requests \$0 million, \$13.284 million, and \$20.030 million for 2022, 2023, and 2024 respectively.

Budget Code	2022	2023	2024
20278A.001	12.363	1.314	
20278A.002	0.120		
212690.001		13.284	20.030
212710.001	0.775	1.850	
212710.002			2.552
Total	13.258	16.448	22.582

Exhibit SDG&E-15-R-E, p. FV-17 to FV-22

UCAN Position: UCAN recommend that SDG&E not be authorized to fund their requested storage battery facilities. Accordingly UCAN recommends that the proposed \$20.03M in 2024 be denied.

Exhibit UCAN-01-E, p. 244

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
212690.001	0	13,284	20,030	33,314
Total	0	13,284	20,030	33,314

UCAN	2022	2023	2024	Total
212690.001	0	13,284	0	13,284
Total	0	13,284	0	13,284

Difference	2022	2023	2024	Total
212690.001	0	0	-20,030	-20,030
Total	0	0	-20,030	-20,030

CHAPTER 12A3-a6

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-15-CWP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

CAPITAL EXPENDITURES

Project: Distributed Energy Storage Technology
Budget Code: 21271.0.ALL

SDG&E Position: SDG&E requests \$13.258 million for 2022, \$16.448 million for 2023, and \$22.582 million for 2024 for Advanced Energy Storage Program which is comprised of Advanced Energy Storage Project (BC 20278A), Advanced Energy Storage 2.0 (BC 212690), and Non-Lithium-Non Energy Storage Technology (BC 212710).

For Non-Lithium-Ion Energy Storage Technology, SDG&E requests \$0.775 million, \$1.850 million, and \$2.552 million for 2022, 2023, and 2024 respectively.

Budget Code	2022	2023	2024
20278A.001	12.363	1.314	
20278A.002	0.120		
212690.001		13.284	20.030
212710.001	0.775	1.850	
212710.002			2.552
Total	13.258	16.448	22.582

Exhibit SDG&E-15-R-E, p. FV-17 to FV-22

UCAN Position: UCAN recommends that the entire budget for clean energy innovation of \$26.33 million be denied.

Exhibit UCAN-01-E, p. 12

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
212710.001	775	1,850	0	2,625
212710.002	0	0	2,552	2,552
Total	775	1,850	2,552	5,177

UCAN	2022	2023	2024	Total
212710.001	775	1,850	0	2,625
212710.002	0	0	0	0
Total	775	1,850	0	2,625

Difference	2022	2023	2024	Total
212710.001	0	0	0	0
212710.002	0	0	-2,552	-2,552
Total	0	0	-2,552	-2,552

CHAPTER 12A3-a7

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-15-CWP-E
Area: CLEAN ENERGY INNOVATIONS
Witness: Valero, Fernando

CAPITAL EXPENDITURES

Project: Atmospheric Water Systems for Hydrogen
Budget Code: 21272.0.ALL

SDG&E Position: SDG&E requests \$0 million for 2022, \$5.941 million for 2023, and \$1.236 million for 2024 for Hydrogen.

Budget Code	2022	2023	2024
212680.001		0.770	1.155
212720.001		5.171	0.081
Total		5.941	1.236

Exhibit SDG&E-15-R-E, p. FV-28 to FV-30

UCAN Position: UCAN recommend that SDG&E's proposed capital request for 2024 of \$0.08 million be denied.

Exhibit UCAN-01-E, p. 290-291

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
212720.001	0	5,171	81	5,252
Total	0	5,171	81	5,252

UCAN	2022	2023	2024	Total
212720.001	0	5,171	0	5,171
Total	0	5,171	0	5,171

Difference	2022	2023	2024	Total
212720.001	0	0	-81	-81
Total	0	0	-81	-81

Chapter 12 - UCAN vs. SDG&E

Part A - O&M and Capital Expenditures

4. SDG&E-17 - CUSTOMER SERVICES - FIELD OPERATIONS

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	UCAN	UCAN vs. SDG&E	
1. 1FC001.000	16,770	16,680	(90)	12A4-a1
2. 1FC004.000	5,279	3,789	(1,490)	12A4-a2
3. 1FC005.000	13,287	11,252	(2,035)	12A4-a3
TOTAL	35,336	31,721	(3,615)	

CHAPTER 12A4-a1

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-17-WP-R
Area: CUSTOMER SERVICES - FIELD OPERATIONS
Witness: Thai, David H.

NONSHARED O&M

Subject: Customer Field Operations
Workpaper: 1FC001.000

SDG&E Position: SDG&E forecasts \$16.77 million for Customer Field Operations for Test-Year 2024.

SDG&E's forecast is updated from \$16.770 million to \$16.884 million in Update Testimony (Exh. SCG-401/SDG&E-401) served on July 7, 2023, an increase of \$0.114 million.

Exhibit SDG&E-17-R, p. DHT-13

The Customer Field Operations (CFO) cost category consists of labor and non-labor expenses for field technicians to provide service at customer premises, including both customer and company generated work orders.

Exhibit SDG&E-17-R, p. DHT-13

UCAN Position: SDG&E'S Proposed Smart Meter 2.0 Program, O&M costs for 2024 of \$4.42M should be disallowed.

The \$4.42 million is comprised of the following workpapers in various witness areas.

Witness Area	Workpaper Group	2024
CS - Field Oper	1FC001.000	0.090
CS - Field Oper	1FC005.000	2.035
CS - Information	11N001.000	0.120
Info Technology	2100-0270	2.176
Total		4.421

Exhibit UCAN-01-E, p. 12-13

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>UCAN</u>	<u>Difference</u>
Labor	15,689	15,605	-84
NonLabor	1,081	1,075	-6
Nonstandard	0	0	0
TOTAL	16,770	16,680	-90

CHAPTER 12A4-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-17-WP-R
Area: CUSTOMER SERVICES - FIELD OPERATIONS
Witness: Thai, David H.

NONSHARED O&M

Subject: Customer Field Operations Support
Workpaper: 1FC004.000

SDG&E Position: SDG&E forecasts \$5.279 million for Customer Field Operations Support for Test-Year 2024.

The CFO Support cost category consists of centralized training including classroom and field instructors and training managers, quality assurance inspectors, safety, compliance, and Regulatory groups, as well as Field Operations Strategy and Analytics personnel. Also included is Field Service Delivery, an initiative to modernize delivery of customer services in the field while enhancing safety and employee engagement.
Exhibit SDG&E-17-R, p. DHT-25 to DHT-29

UCAN Position: SDG&E fails to provide adequate justification to demonstrate that these expenditures should be included in customer rates. SDG&E's existing FSD is obsolete, SDG&E's proposed next round of FSD expenditures would finance a platform that will soon be obsolete and outmoded, are not economically justified, and should not be approved by the Commission. Accordingly the O&M amounts to be denied SDG&E includes FSD O&M of \$1.49M in 2024.

Exhibit UCAN-01-E, p, 300

Note: UCAN does not provide labor and non-labor details, the reduction is removed from non-labor.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>UCAN</u>	<u>Difference</u>
Labor	3,742	3,742	0
NonLabor	1,537	47	-1,490
Nonstandard	0	0	0
TOTAL	5,279	3,789	-1,490

CHAPTER 12A4-a3

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-17-WP-R
Area: CUSTOMER SERVICES - FIELD OPERATIONS
Witness: Thai, David H.

NONSHARED O&M

Subject: Smart Meter Operations
Workpaper: 1FC005.000

SDG&E Position: SDG&E forecasts \$13.287 million for Smart Meter Operations for Test-Year 2024.

Exhibit SDG&E-17-R, p. DHT-30 to DHT-40

Smart Meter Operations (SMO) supports the delivery of customer services on premises, responds to customer inquiries, resolves customer problems, and ensures safe, accurate, and reliable metering for SDG&E meters, covering all of San Diego County and South Orange County.

Exhibit SDG&E-17-R, p. DHT-30 to DHT-40

UCAN Position: SDG&E'S Proposed Smart Meter 2.0 Program, O&M costs for 2024 of \$4.42M should be disallowed.

The \$4.42 million is comprised of the following workpapers in various witness areas.

Witness Area	Workpaper Group	2024
CS - Field Oper	1FC001.000	0.090
CS - Field Oper	1FC005.000	2.035
CS - Information	11N001.000	0.120
Info Technology	2100-0270	2.176
Total		4.421

Exhibit UCAN-01-E, p. 12-13

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>UCAN</u>	<u>Difference</u>
Labor	9,884	9,884	0
NonLabor	3,403	1,368	-2,035
Nonstandard	0	0	0
TOTAL	13,287	11,252	-2,035

Chapter 12 - UCAN vs. SDG&E

Part A - O&M and Capital Expenditures

5. SDG&E-19 - CUSTOMER SERVICES - INFORMATION

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	UCAN	UCAN vs. SDG&E	
1. 1IN001.000	9,023	8,903	(120)	12A5-a1
TOTAL	9,023	8,903	(120)	

CHAPTER 12A5-a1

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-19-WP
Area: CUSTOMER SERVICES - INFORMATION
Witness: Baule, Sandra F.

NONSHARED O&M

Subject: Marketing, Communications, Research and Analytics
Workpaper: 11N001.000

SDG&E Position: SDG&E forecasts \$13.023 million for Marketing, Communications, Research And Analytics for Test-Year 2024.

The Marketing, Communications, Research and Analytics group is responsible for developing strategic integrated marketing and communications plans and determining communication tactics across various channels and platforms such as mass media, digital media, social media, and direct customer outreach, among others. A key component in the development of marketing and communication plans is conducting and leveraging quantitative and qualitative research and analytics, which is performed by this group.

Workpaper Group	2024
11N001.000	9.023
11N001.001	4.000
Total	13.023

Exhibit SDG&E-19-E, p. SFB-8 and SFB-12

UCAN Position: SDG&E'S Proposed Smart Meter 2.0 Program, O&M costs for 2024 of \$4.42M should be disallowed.

The \$4.42 million is comprised of the following workpapers in various witness areas.

Witness Area	Workpaper Group	2024
CS - Field Oper	1FC001.000	0.090
CS - Field Oper	1FC005.000	2.035
CS - Information	11N001.000	0.120
Info Technology	2100-0270	2.176
Total		4.421

Exhibit UCAN-01-E, p. 12-13

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>UCAN</u>	<u>Difference</u>
Labor	5,370	5,370	0
NonLabor	3,653	3,533	-120
Nonstandard	0	0	0
TOTAL	9,023	8,903	-120

Chapter 12 - UCAN vs. SDG&E

Part A - O&M and Capital Expenditures

6. SDG&E-25 - INFORMATION TECHNOLOGY

a. O&M - SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	UCAN	UCAN vs. SDG&E	
1. 1IT00B-USS.ALL	33,668	31,492	(2,176)	12A6-a1
TOTAL	33,668	31,492	(2,176)	

CHAPTER 12A6-a1

San Diego Gas & Electric Company
 2024 Test Year GRC A.22-05-016
 UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-25-WP
Area: INFORMATION TECHNOLOGY
Witness: Gordon, Ben W. and Exon, William J.

SHARED SERVICES O&M

Subject: Infrastructure
Workpaper: 11T00B-USS.ALL

SDG&E Position: SDG&E forecasts \$37.634 million for Shared Infrastructure for Test-Year 2024.

Workpaper Group	2024
2100-0207	33.668
2100-3097	3.966
Total	37.634

Exhibit SDG&E-25, p. TLB/WJE-

UCAN Position: SDG&E'S Proposed Smart Meter 2.0 Program, O&M costs for 2024 of \$4.42M should be disallowed.

The \$4.42 million is comprised of the following workpapers in various witness areas.

Witness Area	Workpaper Group	2024
CS - Field Oper	1FC001.000	0.090
CS - Field Oper	1FC005.000	2.035
CS - Information	11N001.000	0.120
Info Technology	2100-0270	2.176
Total		4.421

Exhibit UCAN-01-E, p. 12-13

Proposed TY2024 Forecast (in thousands of 2021 dollars)

SDG&E	Labor	NLbr	NSE	Total
2100-0207.000	5,700	27,968	0	33,668
Total	5,700	27,968	0	33,668

UCAN	Labor	NLbr	NSE	Total
2100-0207.000	5,700	25,792	0	31,492
Total	5,700	25,792	0	31,492

Difference	Labor	NLbr	NSE	Total
2100-0207.000	0	-2,176	0	-2,176
Total	0	-2,176	0	-2,176

Chapter 12 - UCAN vs. SDG&E

Part A - O&M and Capital Expenditures

6. SDG&E-25 - INFORMATION TECHNOLOGY

b. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SDG&E	UCAN	UCAN vs. SDG&E	
1. 00900.0.ALL	9,123	5,460	(3,663)	12A6-b1
2. 00903.0.ALL	44,842	11,285	(33,557)	12A6-b2
3. 00908.0.ALL	13,794	1,550	(12,244)	12A6-b3
4. 00920.0.ALL	82,519	33,247	(49,272)	12A6-b4
5. 21881.0.ALL	95,553	37,094	(58,459)	12A6-b5
TOTAL	245,831	88,636	(157,195)	

CHAPTER 12A6-b1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-25-CWP-R
Area: INFORMATION TECHNOLOGY
Witness: Gordon, Ben W. and Exon, William J.

CAPITAL EXPENDITURES

Project: IT-SDGE CUSTOMER SERVICE-BUSINESS -R
Budget Code: 00900.0.ALL

SDG&E Position: SDG&E requests \$22.833 million for 2022, \$52.849 million for 2023, and \$81.418 million for 2024 for Customer Services - Field Operations.

Exhibit SDG&E-25, p. TLB/WJE-21 to TLB/WJE-22

UCAN Position: SDG&E requests for smart meter 2.0:

These capital costs – [t]he estimated capital expense requests... included in the testimony and capital workpapers of Mr. Exon (Ex. SDG&E-25 Ch. 2 and Ex. SDG&E-25-CWP 218810, 00920AI, 00920T, 00900D, and 00900E) – are not justified for the many reasons set out above, thus SDG&E Ex. 27R, Table DHT-30, for TY 2024 of \$81.42M should be denied.

Budget Code	2024
218810	58.459
00920AI	13.206
00920T	6.090
00900D	3.663
Total	81.418

Exhibit UCAN-01-E, p. 14-15

CHAPTER 12A6-b1

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
00900D.001	0	4,810	0	4,810
00900D.002	0	650	0	650
00900D.003	0	0	667	667
00900D.004	0	0	2,996	2,996
Total	0	5,460	3,663	9,123

UCAN	2022	2023	2024	Total
00900D.001	0	4,810	0	4,810
00900D.002	0	650	0	650
00900D.003	0	0	0	0
00900D.004	0	0	0	0
Total	0	5,460	0	5,460

Difference	2022	2023	2024	Total
00900D.001	0	0	0	0
00900D.002	0	0	0	0
00900D.003	0	0	-667	-667
00900D.004	0	0	-2,996	-2,996
Total	0	0	-3,663	-3,663

CHAPTER 12A6-b2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-25-CWP-R
Area: INFORMATION TECHNOLOGY
Witness: Gordon, Ben W. and Exon, William J.

CAPITAL EXPENDITURES

Project: IT-SDGE-CUSTOMER SERVICE-BUSINESS
Budget Code: 00903.0.ALL

SDG&E Position: SDG&E requests \$19.233 million for 2022, \$31.353 million for 2023, and \$33.557 million for 2024 for Customer Services - Office Operations.

Exhibit SDG&E-25, p. TLB/WJE-21 to TLB/WJE-22

UCAN Position: Commission should not authorize recovery of the 2024 capital expenditures for WP 00903G of \$23.77M and WP 00900B of \$9.79M.

Exhibit UCAN-01-E, p. 322-323

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
00903B.001	0	485	485	970
00903B.002	0	10,800	9,304	20,104
00903G.001	0	0	3,337	3,337
00903G.002	0	0	16,481	16,481
00903G.003	0	0	3,950	3,950
Total	0	11,285	33,557	44,842

UCAN	2022	2023	2024	Total
00903B.001	0	485	0	485
00903B.002	0	10,800	0	10,800
00903G.001	0	0	0	0
00903G.002	0	0	0	0
00903G.003	0	0	0	0
Total	0	11,285	0	11,285

Difference	2022	2023	2024	Total
00903B.001	0	0	-485	-485
00903B.002	0	0	-9,304	-9,304
00903G.001	0	0	-3,337	-3,337
00903G.002	0	0	-16,481	-16,481
00903G.003	0	0	-3,950	-3,950
Total	0	0	-33,557	-33,557

CHAPTER 12A6-b3

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-25-CWP-R
Area: INFORMATION TECHNOLOGY
Witness: Gordon, Ben W. and Exon, William J.

CAPITAL EXPENDITURES

Project: IT-ENTERPRISE-INFRASTRUCT-OPS SUPP-IT-R
Budget Code: 00908.0.ALL

SDG&E Position: SDG&E requests \$125.405 million for 2022, \$71.109 million for 2023, and \$62.259 million for 2024 for Information Technology.

Exhibit SDG&E-25, p. TLB/WJE-21 to TLB/WJE-22

UCAN Position: SDG&E's capital cost request for SDG&E WP# 00908B - Digital Workspace (RAMP) of \$10.69 million in 2024 and beyond should be denied. (p. 303)

UCAN recommends that the Commission not authorize the related capital amount for SDG&E's WP# 00908C, \$1.55 million for 2024 for this project. (p. 305)

Exhibit UCAN-01-E,

CHAPTER 12A6-b3

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
00908B.001	1,515	0	0	1,515
00908B.002	252	0	0	252
00908B.003	5,432	0	0	5,432
00908B.004	1,100	0	0	1,100
00908B.005	2,036	0	0	2,036
00908B.006	359	0	0	359
00908C.001	0	400	400	800
00908C.002	0	1,000	1,000	2,000
00908C.003	0	150	150	300
Total	10,694	1,550	1,550	13,794

UCAN	2022	2023	2024	Total
00908B.001	0	0	0	0
00908B.002	0	0	0	0
00908B.003	0	0	0	0
00908B.004	0	0	0	0
00908B.005	0	0	0	0
00908B.006	0	0	0	0
00908C.001	0	400	0	400
00908C.002	0	1,000	0	1,000
00908C.003	0	150	0	150
Total	0	1,550	0	1,550

Difference	2022	2023	2024	Total
00908B.001	-1,515	0	0	-1,515
00908B.002	-252	0	0	-252
00908B.003	-5,432	0	0	-5,432
00908B.004	-1,100	0	0	-1,100
00908B.005	-2,036	0	0	-2,036
00908B.006	-359	0	0	-359
00908C.001	0	0	-400	-400
00908C.002	0	0	-1,000	-1,000
00908C.003	0	0	-150	-150
Total	-10,694	0	-1,550	-12,244

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San Diego Gas & Electric Company
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UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-25-CWP-R
Area: INFORMATION TECHNOLOGY
Witness: Gordon, Ben W. and Exon, William J.

CAPITAL EXPENDITURES

Project: IT-SDGE-APPLICATION-OPS SUPPORT-IT-R
Budget Code: 00920.0.ALL

SDG&E Position: The following are capital forecast for Information Technology and business-sponsored IT projects.

Customer Services - Field Operations: \$22.833 mil for 2022, \$52.849 mil for 2023, and \$81.418 mil for 2024

Clean Energy Innovations: \$1.068 mil for 2022, \$2.040 mil for 2023, and \$0.897 mil for 2024

Energy Procurement: \$1.915 mil for 2022, \$3.060 mil for 2023, and \$1.811 mil for 2024

Electric Distribution - O&M: \$11.963 mil for 2022, \$8.728 mil for 2023, and \$7.578 mil for 2024

Wildfire Mitigation & Veg Mgmt: \$1.884 mil for 2022, \$6.546 mil for 2023, and \$1.678 mil for 2024

Safety, Risk and Asset Management: \$20.198 mil for 2022, \$24.049 mil for 2023, and \$21.781 mil for 2024

Information Technology: \$125.405 mil for 2022, \$71.109 mil for 2023, and \$62.259 mil for 2024

Exhibit SDG&E-25, p. TLB/WJE-21 to TLB/WJE-22

UCAN Position: UCAN recommends SDG&E funding request be denied for the following:

- Outmoded information technology pieces in WP 920BA for \$3.13M and 00920L for \$0.89M for 2024 (p. 251)
- Smart Meter 2.0 for the following WPs 218810, 00920AI, 00920T, 00900D, and 00900E, for a total of \$81.42M for 2024. (p. 14-15)
- WP 00920AI of 13.20M for 2024 (p. 14)
- WP 00920AJ and 00920AX for a total of \$1.40M for 2024. (p. 242-243)
- WP 00920AU for \$0.392M (p. 291-293)
- Software procurement of \$1.45M for WP 00920AF (p. 301-302)

See notes for additional recommendation

CHAPTER 12A6-b4

- Note:**
- \$16.32 million reduction for the following - capital expenditures \$1.6M for 00920BC.002, \$3.96M for 00920BE, \$1.54M for 00920BF, \$3.54M for 00920H, \$.32M for 00920M, \$3.68M for 00920P, and \$1.68M for 00920R.
 - Enterprise DERMS - 00920BA.001 for \$1M, 00920BA.002 for \$.15M, 00920BA.004 for \$2.81M, and 00920C for \$2.37M in 2024. (p. 307)

Exhibit UCAN-01-E

CHAPTER 12A6-b4

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
00920AF.001	0	0	570	570
00920AF.002	0	0	886	886
00920AI.001	10,007	10,437	13,206	33,650
00920AU.001	392	0	0	392
00920BA.001	1,000	0	0	1,000
00920BA.002	150	0	0	150
00920BA.004	0	2,810	0	2,810
00920BA.005	0	0	3,138	3,138
00920BC.002	1,633	0	0	1,633
00920BE.004	0	0	3,960	3,960
00920BF.004	0	0	1,536	1,536
00920C.001	0	0	2,369	2,369
00920H.003	0	0	3,064	3,064
00920H.004	0	0	480	480
00920L.001	0	0	4	4
00920L.003	0	0	20	20
00920L.004	0	0	873	873
00920M.003	1,297	1,297	324	2,918
00920P.003	0	0	3,680	3,680
00920R.003	0	5,193	1,678	6,871
00920T.002	0	3,402	6,090	9,492
00920X.002	224	1,390	1,409	3,023
Total	14,703	24,529	43,287	82,519

UCAN	2022	2023	2024	Total
00920AF.001	0	0	0	0
00920AF.002	0	0	0	0
00920AI.001	10,007	10,437	0	20,444
00920AU.001	0	0	0	0
00920BA.001	0	0	0	0
00920BA.002	0	0	0	0
00920BA.004	0	0	0	0
00920BA.005	0	0	0	0
00920BC.002	0	0	0	0
00920BE.004	0	0	0	0
00920BF.004	0	0	0	0
00920C.001	0	0	0	0
00920H.003	0	0	0	0
00920H.004	0	0	0	0
00920L.001	0	0	0	0
00920L.003	0	0	0	0
00920L.004	0	0	0	0
00920M.003	1,297	1,297	0	2,594
00920P.003	0	0	0	0
00920R.003	0	5,193	0	5,193
00920T.002	0	3,402	0	3,402
00920X.002	224	1,390	0	1,614
Total	11,528	21,719	0	33,247

Difference	2022	2023	2024	Total
00920AF.001	0	0	-570	-570
00920AF.002	0	0	-886	-886
00920AI.001	0	0	-13,206	-13,206
00920AU.001	-392	0	0	-392

CHAPTER 12A6-b4

00920BA.001	-1,000	0	0	-1,000
00920BA.002	-150	0	0	-150
00920BA.004	0	-2,810	0	-2,810
00920BA.005	0	0	-3,138	-3,138
00920BC.002	-1,633	0	0	-1,633
00920BE.004	0	0	-3,960	-3,960
00920BF.004	0	0	-1,536	-1,536
00920C.001	0	0	-2,369	-2,369
00920H.003	0	0	-3,064	-3,064
00920H.004	0	0	-480	-480
00920L.001	0	0	-4	-4
00920L.003	0	0	-20	-20
00920L.004	0	0	-873	-873
00920M.003	0	0	-324	-324
00920P.003	0	0	-3,680	-3,680
00920R.003	0	0	-1,678	-1,678
00920T.002	0	0	-6,090	-6,090
00920X.002	0	0	-1,409	-1,409
Total	-3,175	-2,810	-43,287	-49,272

CHAPTER 12A6-b5

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 2024 Test Year GRC A.22-05-016
 UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-25-CWP-R
Area: INFORMATION TECHNOLOGY
Witness: Gordon, Ben W. and Exon, William J.

CAPITAL EXPENDITURES

Project: Smart Meter 2.0
Budget Code: 21881.0.ALL

SDG&E Position: SDG&E requests \$22.833 million for 2022, \$52.849 million for 2023, and \$81.418 million for 2024 for Customer Services - Field Operations.

Exhibit SDG&E-25, p. TLB/WJE-21 to TLB/WJE-22

SDG&E requests \$59.989 million in 2025, \$69.169 million in 2026, and \$54.163 million in 2027 for Smart Meter 2.0 Capital.

SDG&E states that the only viable technology capable of providing this data at scale are Smart Meter 2.0 meters with the associated communication infrastructure to support the additional data capture. Smart Meter 2.0 leverages proven technology with years of futureproofing to ensure long-term secure and accurate relay of customer meter data information.

Exhibit SDG&E-17-R, p. DHT-44

UCAN Position: SDG&E'S Proposed Smart Meter 2.0 Program, 2024 capital costs of \$58.46M should be disallowed.

Exhibit UCAN-01-E, p. 12-13

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
218810.001	151	4,569	44,493	49,213
218810.002	0	9,186	0	9,186
218810.004	4,141	19,047	13,966	37,154
Total	4,292	32,802	58,459	95,553

UCAN	2022	2023	2024	Total
218810.001	151	4,569	0	4,720
218810.002	0	9,186	0	9,186
218810.004	4,141	19,047	0	23,188
Total	4,292	32,802	0	37,094

Difference	2022	2023	2024	Total
218810.001	0	0	-44,493	-44,493
218810.002	0	0	0	0
218810.004	0	0	-13,966	-13,966
Total	0	0	-58,459	-58,459

Chapter 12 - UCAN vs. SDG&E

Part A - O&M and Capital Expenditures

7. SDG&E-29 - CORPORATE CENTER - COMPENSATION & BENEFITS

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	UCAN	UCAN vs. SDG&E	
1. 1CP000.000	81,661	0	(81,661)	12A7-a1
2. 1CP000.002	1,513	0	(1,513)	12A7-a2
3. 1CP000.003	394	394	0	12A7-a3
TOTAL	83,568	394	(83,174)	

CHAPTER 12A7-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-29-WP-R-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: COMPENSATION - VARIABLE PAY (GRC USE ONLY)
Workpaper: 1CP000.000

SDG&E Position: SDG&E forecasts \$81.661 million for Compensation - Variable Pay for Test-Year 2024.

SDG&E revised its request from \$82.893 million to \$81.661 million in Errata Testimony submitted in May 2023, a reduction of \$1.232 million.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-2 and DSR-8 to DSR-19

UCAN Position: UCAN recommends that SDG&E's ICP request of \$84,809 for the TY be removed from SDG&E's request for the TY.

Exhibit UCAN-01-E, p. 22

Note:

WPS	2024
1CP000-000	82.893
1CP000-002	1.513
1CP000-003	0.403
Total	84.809

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>UCAN</u>	<u>Difference</u>
Labor	81,661	0	-81,661
NonLabor	0	0	0
Nonstandard	0	0	0
TOTAL	81,661	0	-81,661

CHAPTER 12A7-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-29-WP-R-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: COMPENSATION - SPOT CASH (GRC USE ONLY)
Workpaper: 1CP000.002

SDG&E Position: SDG&E forecasts \$1.513 million for Compensation - Spot Cash (Grc Use Only) for Test-Year 2024.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-3

UCAN Position: UCAN recommends that SDG&E's ICP request of \$84,809 for the TY be removed from SDG&E's request for the TY.

Exhibit UCAN-01-E, p. 22

Note:	Workpaper Group	2024
	1CP000-000	82.893
	1CP000-002	1.513
	1CP000-003	0.403
	Total	84.809

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>UCAN</u>	<u>Difference</u>
Labor	1,513	0	-1,513
NonLabor	0	0	0
Nonstandard	0	0	0
TOTAL	1,513	0	-1,513

CHAPTER 12A7-a3

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-29-WP-R-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: COMPENSATION-SPECIAL RECOGNITION AWARDS
Workpaper: 1CP000.003

SDG&E Position: SDG&E forecasts \$0.394 million for Compensation-Special Recognition Awards for Test-Year 2024.

SDG&E revised its request from \$0.403 million to \$0.394 million in Errata Testimony submitted in May 2023.

Exhibit SCG-25-R-E/SDG&E-29-R-E, p. DSR-3 and DSR-21

UCAN Position: UCAN recommends that SDG&E's ICP request of \$84,809 for the TY be removed from SDG&E's request for the TY.

Exhibit UCAN-01-E, p. 22

Note:	Workpaper Group	2024
	1CP000-000	82.893
	1CP000-002	1.513
	1CP000-003	0.403
	Total	84.809

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>UCAN</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	394	394	0
TOTAL	394	394	0

Chapter 12 - UCAN vs. SDG&E

Part C - Other

1. SDG&E-01 - SDG&E POLICY OVERVIEW

Issue #	Subject	Reference
1. SDG&E01.000	Productivity Gains	12C1-a1
2. SDG&E01.001	Staffing Level	12C1-a2
TOTAL	TOTAL	

CHAPTER 12C1-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-01-R
Area: SDG&E POLICY OVERVIEW
Witness: Folkmann, Bruce
Subject: Productivity Gains

Issue Description:

SDG&E Position: SDG&E GRC request of 3.007 billion reflects SDG&E's forecast of revenues needed to continue delivering safe and reliable gas and electric service at reasonable rates and enhance the integrity of our system, while meeting the new challenges we expect to face in the test and post-test years, meeting State and federally mandated policies and programs, and advancing grid modernization to support electrification and wildfire mitigation.

SDG&E has a responsibility to operate as efficiently as we can while keeping safety, reliability, and affordability top of mind. SDG&E has a culture of continuously seeking out new and better ways to promote safety and reliability, increasing the efficiency of operations and customer service, and being an industry leader in areas such as wildfire mitigation and grid modernization.

Exhibit SDG&E-01-R, p. BAF-12 & SDGE-201 p. BAF-3

UCAN Position: UCAN recommends that SDG&E's \$3.022 billion revenue request for the TY should be adjusted by 1.6% to reflect productivity gains. This would result in an adjustment of \$25 million for the TY.

Exhibit UCAN (J. Zeller), p. 20

CHAPTER 12C1-a2

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-01-R
Area: SDG&E POLICY OVERVIEW
Witness: Folkmann, Bruce
Subject: Staffing Level

Issue Description:

SDG&E Position: SDG&E's headcount forecast is consistent with historical average headcount growth and will provide the workforce required to support SDG&E's regulatory and compliance obligations. (Exh. SDG&E-232 page AGT-8, lines 8-10)

SDG&E's headcount forecast is reasonable because it is aligned with historical headcount growth of around 4% per year and supports SDG&E's planned workforce growth given the anticipated projects and programs in this GRC cycle. (Exh. SDG&E-201 page BAF-12, lines 8-11).

UCAN Position: The Commission should hold SDG&E to its existing staffing levels, \$25 million reduction.

Exhibit UCAN-02, p. 22-24

Chapter 12 - UCAN vs. SDG&E

Part C - Other

2. SDG&E-04 - GAS DISTRIBUTION

Issue #	Subject	Reference
1. SDG&E04.002	Gas Distribution O&M and Capital Reduction	12C2-a1
TOTAL	TOTAL	

CHAPTER 12C2-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-04-R-E
Area: GAS DISTRIBUTION
Witness: Kinsella, L. Patrick
Subject: Gas Distribution O&M and Capital Reduction

Issue Description:

SDG&E Position: SDG&E Gas Distribution requests TY2024 O&M of \$41.843 millions and capital of \$132.585 million for 2022, \$135.392 million for 2023, and \$122.799 million for 2024.

Exhibit SDG&E-04-R-E p. LPK-vii

UCAN Position: UCAN recommends that SDG&E's proposed gas transportation O&M and capital be reduced respectively by \$12.55M in O&M and \$120.07M in capital for 2024.

Exhibit UCAN-01-E, p. 23.

Note: UCAN does not provide workpaper details for the recommended reductions.

Chapter 12 - UCAN vs. SDG&E

Part C - Other

3. SDG&E-28 - CORPORATE CENTER - INSURANCE

Issue #	Subject	Reference
1. SDG&E28.001	Liability Insurance	12C3-a1
TOTAL	TOTAL	

CHAPTER 12C3-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-28
Area: CORPORATE CENTER - INSURANCE
Witness: Gaughan, Dennis J.
Subject: Liability Insurance

Issue Description:

SDG&E Position: SDG&E forecasts \$299.191 million for Liability Insurance for Test-Year 2024.

Exhibit SCG-24/SDG&E-28, p. DJG-9

UCAN Position: Instead of approving SDG&E's request for \$299,191,000 for liability coverage in the TY, UCAN recommends that the Commission order SDG&E to self-insure liability coverage at the \$250,000,000 level.

SDG&E's ratepayers should be able to have adequate insurance coverage by self-insuring at the \$250,000,000 level resulting in a cost savings of \$51,191,000 in the test year.

Monies devoted to liability insurance coverage should be kept in a two-way balancing account.

Exhibit UCAN (Zeller), p. 10-11.

Chapter 12 - UCAN vs. SDG&E

Part C - Other

4. SDG&E-29 - CORPORATE CENTER - COMPENSATION & BENEFITS

Issue #	Subject	Reference
1. SDG&E29.000	Shareholder funding of above target level compensation	12C4-a1
TOTAL	TOTAL	

CHAPTER 12C4-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-29-R-E
Area: CORPORATE CENTER - COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.
Subject: Shareholder funding of above target level compensation

Issue Description:

SDG&E Position: UCAN's recommendation is based on speculative and incorrect assumptions and an incorrect understanding of the purpose of the Total Compensation Study (TCS) and should be rejected. SDG&E strongly disagrees with UCAN's cherry picking of select SDG&E employees' compensation. The purpose of the TCS is to evaluate the overall compensation and benefits provided by SDG&E to its employees. The TCS found that SDG&E's total compensation is within 3.4% of market based on actual total compensation (using actual ICP) and target total compensation (using target ICP) is within 1.9% of market.

Exhibit SCG-225 / SDG&E-229, p. DSR-19 to DSR-20

UCAN Position: The Commission should require shareholder funding of above target level compensation for a subset of SDG&E employees, \$2.508 million reduction.

Exhibit UCAN-02, p. 22-24

Chapter 12 - UCAN vs. SDG&E

Part C - Other

5. SDG&E-45 - POST-TEST YEAR RATEMAKING

Issue #	Subject	Reference
1. SDG&E45.002	Smart Meter 2.0	12C5-a1
TOTAL	TOTAL	

CHAPTER 12C5-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-45-R-E
Area: POST-TEST YEAR RATEMAKING
Witness: Hancock, Melanie E.
Subject: Smart Meter 2.0

Issue Description:

SDG&E Position: The Smart Meter 2.0 (SM2.0) program is fundamental to daily SDG&E customer and field operations. Specifically, without Smart Meter, SDG&E could not issue customer bills with customer usage data. The current system is reaching end of life. Rather than proposing a reactionary project (i.e., addressing failures of technology once it fails and on an ad hoc basis), which would result in inefficiencies that will have a paramount effect on its operations, SDG&E proposed a proactive approach through SM2.0. Moreover, the alternative of maintaining the status quo of redeploying first generation technology as a corrective measure is not practical nor prudent for the ratepayer.

Exhibit SDG&E-217, p. DHT-2 – DHT-3.

UCAN Position: UCAN recommends that these smart meter 2.0 post-test year ratemaking capital cost requests be denied: \$59.99M in 2025, \$69.2M in 2028, and \$54.16M in 2029. Smart meters 1.0 were supposed to provide customer benefits over a decade ago. SDG&E should not be allowed to recycle the same claims it made for smart meters 1.0 to justify the acquisition of smart meters 2.0. The smart meter 2.0 technology SDG&E is seeking funding for in this case will not confer promised benefits to SDG&E's customers as it will soon be outmoded and obsolete.

Exhibit UCAN-01-E, p. 15

Chapter 13

Differences Between SDG&E and Air Products

Chapter 13 - Air Products vs. SDG&E

Part A - O&M and Capital Expenditures

1. SDG&E-14 - ELECTRIC GENERATION

a. O&M - NON-SHARED

Workpaper	2024 (in 2021 \$, 000s)			Reference
	SDG&E	Air Products	Air Products vs. SDG&E	
1. 1EG003.000	20,746	20,661	(85)	13A1-a1
TOTAL	20,746	20,661	(85)	

CHAPTER 13A1-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Air Products Differences to SDG&E Requests

Exhibit No.: SDG&E-14-WP
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

NONSHARED O&M

Subject: Generation Plant Palomar
Workpaper: 1EG003.000

SDG&E Position: SDG&E forecasts \$20.746 million for Generation Plant Palomar for Test-Year 2024.

Exhibit SDG&E-14-E, p. DSB-09 to DSB-11

Air Products Position: Air Products agrees with CEJA that SDG&E's operation and maintenance costs should be reduced by \$85,000 to account for the deduction of costs related to the hydrogen refueling system it plans to construct. (Exhibit CEJA-01 at 89:3-92:26.) To the extent hydrogen fueling services are needed for utility fleet vehicles, SDG&E has not shown that the private market cannot meet this need.

Note: Recommended reductions are removed from non-labor since labor and non-labor details are not provided.

Proposed TY2024 Forecast (in thousands of 2021 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>Air Products</u>	<u>Difference</u>
Labor	5,553	5,553	0
NonLabor	15,193	15,108	-85
Nonstandard	0	0	0
TOTAL	20,746	20,661	-85

Chapter 13 - Air Products vs. SDG&E

Part A - O&M and Capital Expenditures

1. SDG&E-14 - ELECTRIC GENERATION

b. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SDG&E	Air Products	Air Products vs. SDG&E	
1. 21039.0.ALL	16,278	0	(16,278)	13A1-b1
TOTAL	16,278	0	(16,278)	

CHAPTER 13A1-b1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Air Products Differences to SDG&E Requests

Exhibit No.: SDG&E-14-CWP-E
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

CAPITAL EXPENDITURES

Project: PALOMAR GREEN HYDROGEN SYSTEMS
Budget Code: 21039.0.ALL

SDG&E Position: SDG&E requests \$8.423 million for 2022, \$7.855 million for 2023, and \$0 million for 2024 for Palomar Hydrogen Systems.

Exhibit SDG&E-14-E, p. DSB-15 to DSB-16

Air Products Position: Air Products proposes rejecting SDG&E's request to develop the Palomar hydrogen fueling station. Air Products agrees with EDF that SDG&E's capital expenditures should be reduced by \$16.278 million to reflect this adjustment. (EDF-02 at 12:19.)

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
210390.001	8,423	7,855	0	16,278
Total	8,423	7,855	0	16,278

Air Products	2022	2023	2024	Total
210390.001	0	0	0	0
Total	0	0	0	0

Difference	2022	2023	2024	Total
210390.001	-8,423	-7,855	0	-16,278
Total	-8,423	-7,855	0	-16,278

Chapter 13 - Air Products vs. SDG&E

Part A - O&M and Capital Expenditures

2. SDG&E-23 - REAL ESTATE, LAND SERVICES & FACILITY OPERATIONS

a. CAPITAL

Project	2022+2023+2024 (in 2021 \$, 000s)			Reference
	SDG&E	Air Products	Air Products vs. SDG&E	
1. 08729.0.ALL	7,087	500	(6,587)	13A2-a1
TOTAL	7,087	500	(6,587)	

CHAPTER 13A2-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Air Products Differences to SDG&E Requests

Exhibit No.: SDG&E-23-CWP-R
Area: REAL ESTATE, LAND SERVICES & FACILITY OPERATIONS
Witness: Tattersall, Dale

CAPITAL EXPENDITURES

Project: Energy Efficiency Program
Budget Code: 08729.0.ALL

SDG&E Position: SDG&E requests \$0 million for 2022, \$0.500 million for 2023, and \$6.587 million for 2024 for Fleet Hydrogen Fueling.

Exhibit SDG&E-23-CWP-R, p.361

Air Products Position: Air Products opposes ratepayer investment in hydrogen fueling station development on the grounds that the Commission has not authorized utility expansion into this line of business. To the extent hydrogen fueling services are needed for utility fleet vehicles, SDG&E has not shown that the private market cannot meet this need.

Proposed Capital Expenditures (in thousands of 2021 dollars)

SDG&E	2022	2023	2024	Total
08729A.001	0	500	6,587	7,087
Total	0	500	6,587	7,087

Air Products	2022	2023	2024	Total
08729A.001	0	500	0	500
Total	0	500	0	500

Difference	2022	2023	2024	Total
08729A.001	0	0	-6,587	-6,587
Total	0	0	-6,587	-6,587

Chapter 13 - Air Products vs. SDG&E

Part C - Other

1. SDG&E-06 - GAS TRANSMISSION OPERATIONS AND CONSTRUCTION

Issue #	Subject	Reference
1. SDG&E06.000	Moreno Compressor Modernization	13C1-a1
TOTAL	TOTAL	

CHAPTER 13C1-a1

San Diego Gas & Electric Company
2024 Test Year GRC A.22-05-016
Air Products Differences to SDG&E Requests

Exhibit No.: SDG&E-06-E
Area: GAS TRANSMISSION OPERATIONS AND CONSTRUCTION
Witness: Chiapa, Rick and Hruby, Steve
Subject: Moreno Compressor Modernization

Issue Description:

SDG&E Position: The forecasts for the MCM Project Principal component for 2022, 2023, and 2024 are \$10.1MM, \$73.7MM, and \$163.4MM, respectively. The MCM Project is divided into two components: the Principal component and the Advanced Renewable Energy (ARE) component. The Principal component is designated as RAMP. SDG&E plans to install and commission the Principal component of the MCM Project in 2026 and the ARE component in 2028. Due to the expected completion date of the Principal component being forecasted beyond 2024, the associated revenue requirement is captured in the post-test year proposal sponsored in the Post-Test Year Ratemaking testimony of Melanie Hancock (Ex. SDG&E-45). There are no revenue requirements for the ARE component in this General Rate Case.

Exhibit SDGE-06, RC-SH-37 to RC-SH-40

Air Products Position: Air Products opposes Commission authorization for funding, planning, or development of the hydrogen production and hydrogen refueling components of this project. SDG&E has not shown it has Commission authorization (1) to produce hydrogen and/or conduct hydrogen blending outside of the scope of the Hydrogen Blending proceeding pending before the Commission (A.22-09-006); or (2) to develop, own, or operate hydrogen fueling station infrastructure.

Chapter 14

Reports and References

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh No:SDG&E-01-R	SDG&E	Exh No:SDG&E-01-R	Policy Overview	Folkmann, Bruce
Exh No:SDG&E-02-E	SDG&E	Exh No:SDG&E-02-E	Sustainability Policy Errata	de Llanos, Estela
Exh No:SDG&E-03-2R-E	SDG&E	Exh No:SDG&E-03-2R-E	SDG&E Risk Policy Second Revised and RAMP to GRC Integration Errata	Pearson, R. Scott and Flores, Gregory S.
Exh No:SDG&E-04-R-E	SDG&E	Exh No:SDG&E-04-R-E	Gas Distribution Errata	Kinsella, L. Patrick
Exh No:SDG&E-05	SDG&E	Exh No:SDG&E-05	Gas System Staff & Technology	Rawls, Wallace
Exh No:SDG&E-06-E	SDG&E	Exh No:SDG&E-06-E	Gas Transmission Operations & Construction Errata	Chiapa, Rick and Hruby, Steve
Exh No:SDG&E-07-R	SDG&E	Exh No:SDG&E-07-R	Gas Engineering	Martinez, Maria T.
Exh No:SDG&E-08	SDG&E	Exh No:SDG&E-08	Pipeline Safety Enhancement Plan	Kohls, Norm
Exh No:SDG&E-09-R	SDG&E	Exh No:SDG&E-09-R	Gas Integrity Management Programs	Sera, Travis and Razavi, Avideh
Exh No:SDG&E-10	SDG&E	Exh No:SDG&E-10	Energy Procurement	Summers, Christopher
Exh No:SDG&E-11-R-E	SDG&E	Exh No:SDG&E-11-R-E	Electric Distribution Capital Errata	Reyes, Oliva
Exh No:SDG&E-12-R-E	SDG&E	Exh No:SDG&E-12-R-E	Electric Distribution O&M Errata	Swetek, Tyson
Exh No:SDG&E-13-2R-E	SDG&E	Exh No:SDG&E-13-2R-E	Wildfire Mitigation and Vegetation Management Errata	Woldmaria m, Jonathan T.
Exh No:SDG&E-14-E	SDG&E	Exh No:SDG&E-14-E	Electric Generation Errata	Baerman, Daniel S.
Exh No:SDG&E-15-R-E	SDG&E	Exh No:SDG&E-15-R-E	Clean Energy Innovations Errata	Valero, Fernando
Exh No:SDG&E-16	SDG&E	Exh No:SDG&E-16	Customer Information System Replacement Policy	Sacco, Therese C.
Exh No:SDG&E-17-R	SDG&E	Exh No:SDG&E-17-R	Customer Services – Field Operations	Thai, David H.
Exh No:SDG&E-18-E	SDG&E	Exh No:SDG&E-18-E	Customer Services – Office Operations Errata	Baule, Sandra F.
Exh No:SDG&E-19-E	SDG&E	Exh No:SDG&E-19-E	Customer Services – Information Errata	Baule, Sandra F.

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh No:SDG&E-20	SDG&E	Exh No:SDG&E-20	Supply Management, Logistics, & Supplier Diversity	Castillo, Daniel
Exh No:SDG&E-21	SDG&E	Exh No:SDG&E-21	Clean Transportation	Faretta, Christopher
Exh No:SDG&E-22-R-E	SDG&E	Exh No:SDG&E-22-R-E	Fleet Services Errata	Alvarez, Arthur
Exh No:SDG&E-23	SDG&E	Exh No:SDG&E-23	Real Estate, Land Services & Facility Operations	Tattersall, Dale
Exh No:SDG&E-24	SDG&E	Exh No:SDG&E-24	Environmental Services and San Onofre Nuclear Generating Station (SONGS)	Martin, Erica
Exh No:SDG&E-25	SDG&E	Exh No:SDG&E-25	Information Technology Policy and Information Technology	Gordon, Ben W. and Exon, William J.
Exh No:SDG&E-26-R	SDG&E	Exh No:SDG&E-26-R	Cybersecurity	Zevallos, Omar
Exh No:SDG&E-27-R-E	SDG&E	Exh No:SDG&E-27-R-E	Revised Corporate Center – General Administration Errata	Cooper, Derick R.
Exh No:SDG&E-28	SDG&E	Exh No:SDG&E-28	Corporate Center – Insurance	Gaughan, Dennis J.
Exh No:SDG&E-29-R-E	SDG&E	Exh No:SDG&E-29-R-E	Corporate Center – Compensation and Benefits Errata	Robinson, Debbie S.
Exh No:SDG&E-30	SDG&E	Exh No:SDG&E-30	Pension and Postretirement Benefits Other Than Pension	Andersen, Peter H.
Exh No:SDG&E-31-R-E	SDG&E	Exh No:SDG&E-31-R-E	Safety Management System-Safety, Risk, & Asset Management Errata	Deremer, Kenneth J.
Exh No:SDG&E-32-2E	SDG&E	Exh No:SDG&E-32-2E	People and Culture Department Second Errata	Taylor, Alexandra
Exh No:SDG&E-33-R-E	SDG&E	Exh No:SDG&E-33-R-E	Administrative and General Errata	Agarwal, Rajan
Exh No:SDG&E-34-R	SDG&E	Exh No:SDG&E-34-R	Shared Services Billing, Shared Assets Billing, Segmentation, & Capital Reassignments	Le, Angel N. and Malin, Paul D.
Exh No:SDG&E-35-R	SDG&E	Exh No:SDG&E-35-R	Rate Base	Dais, Steven P.
Exh No:SDG&E-36-R	SDG&E	Exh No:SDG&E-36-R	Depreciation	Watson, Dane A.
Exh No:SDG&E-37-R	SDG&E	Exh No:SDG&E-37-R	Tax	Reeves, Ragan

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh No:SDG&E-38-R-E	SDG&E	Exh No:SDG&E-38-R-E	Working Cash Errata	Guidi, Jack M.
Exh No:SDG&E-39	SDG&E	Exh No:SDG&E-39	Gas Customer Forecast	Martinez, Eduardo
Exh No:SDG&E-40	SDG&E	Exh No:SDG&E-40	Electric Customer Forecast	Schiermeyer, Kenneth E.
Exh No:SDG&E-41	SDG&E	Exh No:SDG&E-41	Cost Escalation	Martinez, Eduardo
Exh No:SDG&E-42-R	SDG&E	Exh No:SDG&E-42-R	Miscellaneous Revenues	Dela Paz, Maria
Exh No:SDG&E-43-R-E	SDG&E	Exh No:SDG&E-43-R-E	Regulatory Accounts Errata	Kupfersmid, Jason
Exh No:SDG&E-44-R	SDG&E	Exh No:SDG&E-44-R	Summary Of Earnings	Hom, Ryan
Exh No:SDG&E-45-R-E	SDG&E	Exh No:SDG&E-45-R-E	Post-Test Year Ratemaking Errata	Hancock, Melanie E.
Exh No:SDG&E-46	SDG&E	Exh No:SDG&E-46	Compliance	Godinez Frazer, Lauren
Exh No:SDG&E-47-R	SDG&E	Exh No:SDG&E-47-R	Present and Proposed Gas Transportation Revenues and Rates	Foster, Michael W.
Exh No:SDG&E-48-R	SDG&E	Exh No:SDG&E-48-R	Present and Proposed Electric Revenues And Rates	Stein, Jeff P.
Exh No:SDG&E-50-S	SDG&E	Exh No:SDG&E-50-S	Affordability Metrics	Baez, Rachelle R.
Exh No:SDG&E-51-S	SDG&E	Exh No:SDG&E-51-S	Affordability Metrics	Foster, Michael W.
Exh No:SDG&E-52	SDG&E	Exh No:SDG&E-52	Updated Results of Operations Report	Hom, Ryan
Exh No:SDG&E-201	SDG&E	Exh No:SDG&E-201	Policy Overview Rebuttal	Folkmann, Bruce
Exh No:SDG&E-202	SDG&E	Exh No:SDG&E-202	Sustainability Policy Rebuttal	de Llanos, Estela
Exh No:SDG&E-203-E	SDG&E	Exh No:SDG&E-203-E	RAMP to GRC Integration and Post-Test Year Risk Spend Efficiency Calculations Rebuttal Errata	Pearson, R. Scott and Flores, Gregory S.
Exh No:SDG&E-204	SDG&E	Exh No:SDG&E-204	Gas Distribution Rebuttal	L. Patrick Kinsella
Exh No:SDG&E-206	SDG&E	Exh No:SDG&E-206	Gas Transmission Operations & Construction Rebuttal	Chiapa, Rick and Hruby, Steve

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh No:SDG&E-209-E	SDG&E	Exh No:SDG&E-209-E	Gas Integrity Management Programs Rebuttal Errata	Sera, Travis and Razavi, Avideh
Exh No:SDG&E-210	SDG&E	Exh No:SDG&E-210	Energy Procurement Rebuttal	Summers, Christopher
Exh No:SDG&E-211	SDG&E	Exh No:SDG&E-211	Electric Distribution Capital Rebuttal	Reyes, Oliva
Exh No:SDG&E-212	SDG&E	Exh No:SDG&E-212	Electric Distribution O&M Rebuttal	Swetek, Tyson
Exh No:SDG&E-213	SDG&E	Exh No:SDG&E-213	Wildfire Mitigation and Vegetation Management Rebuttal	Woldmaria m, Jonathan T.
Exh No:SDG&E-214	SDG&E	Exh No:SDG&E-214	Electric Generation Rebuttal	Baerman, Daniel S.
Exh No:SDG&E-215	SDG&E	Exh No:SDG&E-215	Clean Energy Innovations Rebuttal	Valero, Fernando
Exh No:SDG&E-215-S	SDG&E	Exh No:SDG&E-215-S	Supplemental Clean Energy Innovations Rebuttal	Valero, Fernando
Exh No:SDG&E-217	SDG&E	Exh No:SDG&E-217	Customer Services – Field Operations Rebuttal	Thai, David H.
Exh No:SDG&E-218	SDG&E	Exh No:SDG&E-218	Customer Services – Office Operations Rebuttal	Baule, Sandra F.
Exh No:SDG&E-219	SDG&E	Exh No:SDG&E-219	Customer Services - Information Rebuttal	Baule, Sandra F.
Exh No:SDG&E-220	SDG&E	Exh No:SDG&E-220	Supply Management, Logistics, & Supplier Diversity Rebuttal	Castillo, Daniel
Exh No:SDG&E-221	SDG&E	Exh No:SDG&E-221	Clean Transportation Rebuttal	Faretta, Christopher
Exh No:SDG&E-222-E	SDG&E	Exh No:SDG&E-222-E	Fleet Services Rebuttal Errata	Alvarez, Arthur
Exh No:SDG&E-223	SDG&E	Exh No:SDG&E-223	Real Estate, Land Services & Facility Operations Rebuttal	Tattersall, Dale
Exh No:SDG&E-224	SDG&E	Exh No:SDG&E-224	Environmental Services and San Onofre Generating Station (SONGS) Rebuttal	Martin, Erica
Exh No:SDG&E-225-E	SDG&E	Exh No:SDG&E-225-E	Information Technology Rebuttal Errata	Gordon, Ben and Exon, William J.
Exh No:SDG&E-226	SDG&E	Exh No:SDG&E-226	Cybersecurity Rebuttal	Zevallos, Omar
Exh No:SDG&E-227	SDG&E	Exh No:SDG&E-227	Corporate Center – General Administration Rebuttal	Cooper, Derick R.

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh No:SDG&E-228-E	SDG&E	Exh No:SDG&E-228-E	Corporate Center - Insurance Rebuttal Errata	Gaughan, Dennis J.
Exh No:SDG&E-228-E	SDG&E	Exh No:SDG&E-228-E	Corporate Center - Insurance Rebuttal Errata	Gaughan, Dennis J.
Exh No:SDG&E-229	SDG&E	Exh No:SDG&E-229	Corporate Center – Compensation and Benefits Rebuttal	Robinson, Debbie S.
Exh No:SDG&E-231	SDG&E	Exh No:SDG&E-231	Safety Management System: Safety, Risk, & Asset Management Rebuttal	Deremer, Kenneth J.
Exh No:SDG&E-232	SDG&E	Exh No:SDG&E-232	People and Culture Department Rebuttal	Taylor, Alexandra
Exh No:SDG&E-233	SDG&E	Exh No:SDG&E-233	Administrative and General Rebuttal	Agarwal, Rajan
Exh No:SDG&E-236-E	SDG&E	Exh No:SDG&E-236-E	Depreciation Rebuttal Errata	Watson, Dane A.
Exh No:SDG&E-238	SDG&E	Exh No:SDG&E-238	Working Cash Rebuttal	Guidi, Jack M.
Exh No:SDG&E-239-E	SDG&E	Exh No:SDG&E-239-E	Gas Customer Forecast Rebuttal Errata	Martinez, Eduardo
Exh No:SDG&E-240	SDG&E	Exh No:SDG&E-240	Electric Customer Forecast Rebuttal	Schiermeyer, Kenneth E.
Exh No:SDG&E-242	SDG&E	Exh No:SDG&E-242	Miscellaneous Revenues Rebuttal	Dela Paz, Maria
Exh No:SDG&E-243	SDG&E	Exh No:SDG&E-243	Regulatory Accounts Rebuttal	Kupfersmid, Jason
Exh No:SDG&E-245	SDG&E	Exh No:SDG&E-245	Post-Test Year Ratemaking Rebuttal	Hancock, Melanie E.
Exh No:SDG&E-248	SDG&E	Exh No:SDG&E-248	Present and Proposed Electric Revenues and Rates Rebuttal	Stein, Jeff P.
Exh No:SDG&E-250	SDG&E	Exh No:SDG&E-250	Electric and Gas Affordability Metrics Rebuttal	Baez, Rachelle R. and Foster, Michael W.
Exh No:SCG-01-2R	SCG	Exh No:SCG-01-2R	Second Revised Policy Overview	Brown, Maryam S.
Exh No:SCG-02-R	SCG	Exh No:SCG-02-R	Climate Policy and Revised Sustainability Policy	Niehaus, Despina and Arazi, Shirley

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh No:SCG-03-2R-E	SCG	Exh No:SCG-03-2R-E	Risk Management Policy and Second Revised RAMP to GRC Integration Errata	Pearson, R. Scott and Flores, Gregory S.
Exh No:SCG-04-R-E	SCG	Exh No:SCG-04-R-E	Gas Distribution Errata	Walker, Shaena and Quezada, Cody
Exh No:SCG-05	SCG	Exh No:SCG-05	Gas System Staff & Technology	Rawls, Wallace
Exh No:SCG-06-2R-E	SCG	Exh No:SCG-06-2R-E	Gas Transmission Operations and Construction Errata	Chiapa, Rick and Hruby, Steve and Garcia, Rene
Exh No:SCG-07-R	SCG	Exh No:SCG-07-R	Gas Engineering	Martinez, Maria T.
Exh No:SCG-08	SCG	Exh No:SCG-08	Pipeline Safety Enhancement Plan	Kostelnik, William G.
Exh No:SCG-09	SCG	Exh No:SCG-09	Gas Integrity Management Programs	Sera, Travis and Razavi, Avideh
Exh No:SCG-10-R	SCG	Exh No:SCG-10-R	Gas Storage Operations and Construction	Bittleston, Lawrence T. and Hruby, Steve A.
Exh No:SCG-11	SCG	Exh No:SCG-11	Gas Acquisition	Lazarus, Martin F.
Exh No:SCG-12-R	SCG	Exh No:SCG-12-R	Clean Energy Innovations	Infanzon, Armando
Exh No:SCG-13	SCG	Exh No:SCG-13	Customer Information System Replacement Program	Goldman, Evan D.
Exh No:SCG-14-R	SCG	Exh No:SCG-14-R	Customer Services – Field and Advanced Meter Operations	Rendler, Daniel J.
Exh No:SCG-15-R-2E	SCG	Exh No:SCG-15-R-2E	Customer Services – Office Operations Second Errata	Sides, Bernardita M.
Exh No:SCG-16-2E	SCG	Exh No:SCG-16-2E	Customer Services – Information Second Errata	Prusnek, Brian C.

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh No:SCG-17-E	SCG	Exh No:SCG-17-E	Supply Management, Logistics, & Supplier Diversity Errata	Chow, Joseph
Exh No:SCG-18-R-E	SCG	Exh No:SCG-18-R-E	Fleet Services Errata	Franco, Michael S.
Exh No:SCG-19-R-2E	SCG	Exh No:SCG-19-R-2E	Real Estate & Facility Operations Second Errata	Guy, Brenton K.
Exh No:SCG-20-R	SCG	Exh No:SCG-20-R	Environmental Services	Garcia, Albert J.
Exh No:SCG-21-R-E	SCG	Exh No:SCG-21-R-E	Information Technology Policy and Revised Information Technology Errata	Gordon, Ben W. and Exon, William J.
Exh No:SCG-22-R	SCG	Exh No:SCG-22-R	Cybersecurity	Zevallos, Omar
Exh No:SCG-23-R-E	SCG	Exh No:SCG-23-R-E	Revised Corporate Center – General Administration Errata	Cooper, Derick R.
Exh No:SCG-24	SCG	Exh No:SCG-24	Corporate Center – Insurance	Gaughan, Dennis J.
Exh No:SCG-25-R-E	SCG	Exh No:SCG-25-R-E	Corporate Center – Compensation and Benefits Errata	Robinson, Debbie S.
Exh No:SCG-26	SCG	Exh No:SCG-26	Pension and Postretirement Benefits Other Than Pension	Andersen, Peter H.
Exh No:SCG-27-2R-E	SCG	Exh No:SCG-27-2R-E	Second Revised Safety & Risk Management Systems Errata	Master, Neena N.
Exh No:SCG-28-R-E	SCG	Exh No:SCG-28-R-E	Revised People and Culture Department Errata	Nishimoto, Abigail
Exh No:SCG-29-R-E	SCG	Exh No:SCG-29-R-E	Revised Administrative and General Errata	Mijares, Sara P.
Exh No:SCG-30-R	SCG	Exh No:SCG-30-R	Shared Services Billing, Shared Assets Billing, Segmentation, & Capital Reassignments	Le, Angel N. and Malin, Paul D.
Exh No:SCG-31-2R	SCG	Exh No:SCG-31-2R	Second Revised Rate Base	Moersen, Patrick D.
Exh No:SCG-32-2R	SCG	Exh No:SCG-32-2R	Depreciation	Watson, Dane A.
Exh No:SCG-33-2R	SCG	Exh No:SCG-33-2R	Second Revised Tax	Reeves, Ragan R.
Exh No:SCG-34-2R-E	SCG	Exh No:SCG-34-2R-E	Second Revised Working Cash Errata	Hornbeck, Alexandra N.

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh No:SCG-35	SCG	Exh No:SCG-35	Customer Forecast	Martinez, Eduardo
Exh No:SCG-36	SCG	Exh No:SCG-36	Cost Escalation	Martinez, Eduardo
Exh No:SCG-37-R	SCG	Exh No:SCG-37-R	Miscellaneous Revenues	Roberts, Jackie L.
Exh No:SCG-38-R-E	SCG	Exh No:SCG-38-R-E	Regulatory Accounts Errata	Yu, Rae Marie
Exh No:SCG-39-2R	SCG	Exh No:SCG-39-2R	Second Revised Summary Of Earnings	Hom, Ryan
Exh No:SCG-40-2R-E	SCG	Exh No:SCG-40-2R-E	Second Revised Post-Test Year Ratemaking Errata	Nguyen, Khai
Exh No:SCG-41	SCG	Exh No:SCG-41	Compliance	Godinez Frazer, Lauren
Exh No:SCG-42-R	SCG	Exh No:SCG-42-R	Revised Present and Proposed Gas Transportation Revenues And Rates	Foster, Michael W.
Exh No:SCG-43-S	SCG	Exh No:SCG-43-S	Affordability Metrics	Foster, Michael W.
Exh No:SCG-44	SCG	Exh No:SCG-44	Updated Results of Operations Report	Hom, Ryan
Exh No:SCG-201	SCG	Exh No:SCG-201	Gas Policy Rebuttal	Brown, Maryam S.
Exh No:SCG-202-E	SCG	Exh No:SCG-202-E	Climate and Sustainability Policy Rebuttal Errata	Niehaus, Despina and Arazi, Shirley
Exh No:SCG-203-E	SCG	Exh No:SCG-203-E	RAMP to GRC Integration and Post-Test Year Risk Spend Efficiency Calculations Rebuttal Errata	Pearson, R. Scott and Flores, Gregory S.
Exh No:SCG-204	SCG	Exh No:SCG-204	Gas Distribution Rebuttal	Walker, Shaena and Quezada, Cody
Exh No:SCG-205-E	SCG	Exh No:SCG-205-E	Gas System Staff & Technology Rebuttal Errata	Rawls, Wallace

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh No:SCG-206	SCG	Exh No:SCG-206	Gas Transmission Operations and Construction Rebuttal	Chiapa, Rick and Hruby, Steve and Garcia, Rene
Exh No:SCG-207-E	SCG	Exh No:SCG-207-E	Gas Engineering Rebuttal Errata	Martinez, Maria T.
Exh No:SCG-208	SCG	Exh No:SCG-208	Pipeline Safety Enhancement Plan - PSEP Rebuttal	Kostelnik, William G.
Exh No:SCG-209-E	SCG	Exh No:SCG-209-E	Gas Integrity Management Programs Rebuttal Errata	Sera, Travis and Razavi, Avideh
Exh No:SCG-210	SCG	Exh No:SCG-210	Gas Storage Operations and Construction Rebuttal	Bittleston, Lawrence T. and Hruby, Steve A.
Exh No:SCG-212	SCG	Exh No:SCG-212	Clean Energy Innovations Rebuttal	Infanzon, Armando
Exh No:SCG-213	SCG	Exh No:SCG-213	Customer Information System Replacement Program Rebuttal	Goldman, Evan D.
Exh No:SCG-214	SCG	Exh No:SCG-214	Customer Services – Field and Advanced Meter Operations Rebuttal	Rendler, Daniel J.
Exh No:SCG-215-E	SCG	Exh No:SCG-215-E	Customer Services – Office Operations Rebuttal Errata	Sides, Bernardita M.
Exh No:SCG-216	SCG	Exh No:SCG-216	Customer Services - Information Rebuttal	Prusnek, Brian C.
Exh No:SCG-217	SCG	Exh No:SCG-217	Supply Management, Logistics, & Supplier Diversity Rebuttal	Chow, Joseph
Exh No:SCG-218	SCG	Exh No:SCG-218	Fleet Services Rebuttal	Franco, Michael S.
Exh No:SCG-219-E	SCG	Exh No:SCG-219-E	Real Estate & Facility Operations Rebuttal Errata	Guy, Brenton K.
Exh No:SCG-220	SCG	Exh No:SCG-220	Environmental Services Rebuttal	Garcia, Albert J.
Exh No:SCG-221	SCG	Exh No:SCG-221	Information Technology Rebuttal	Gordon, Ben and Exon, William J.

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh No:SCG-222	SCG	Exh No:SCG-222	Cybersecurity Rebuttal	Zevallos, Omar
Exh No:SCG-223	SCG	Exh No:SCG-223	Corporate Center – General Administration Rebuttal	Cooper, Derick R.
Exh No:SCG-224-E	SCG	Exh No:SCG-224-E	Corporate Center - Insurance Rebuttal Errata	Gaughan, Dennis J.
Exh No:SCG-224-E-C	SCG	Exh No:SCG-224-E-C	Corporate Center - Insurance Rebuttal Errata	Gaughan, Dennis J.
Exh No:SCG-225	SCG	Exh No:SCG-225	Corporate Center – Compensation and Benefits Rebuttal	Robinson, Debbie S.
Exh No:SCG-227	SCG	Exh No:SCG-227	Safety & Risk Management Systems Rebuttal	Master, Neena N.
Exh No:SCG-228	SCG	Exh No:SCG-228	People and Culture Department Rebuttal	Nishimoto, Abigail
Exh No:SCG-229-E	SCG	Exh No:SCG-229-E	Administrative and General Rebuttal Errata	Mijares, Sara P.
Exh No:SCG-232	SCG	Exh No:SCG-232	Depreciation Rebuttal	Watson, Dane A.
Exh No:SCG-234	SCG	Exh No:SCG-234	Working Cash Rebuttal	Hornbeck, Alexandra N.
Exh No:SCG-235	SCG	Exh No:SCG-235	Customer Forecast Rebuttal	Martinez, Eduardo
Exh No:SCG-237	SCG	Exh No:SCG-237	Miscellaneous Revenues Rebuttal	Roberts, Jackie L.
Exh No:SCG-238	SCG	Exh No:SCG-238	Regulatory Accounts Rebuttal	Yu, Rae Marie
Exh No:SCG-240-E	SCG	Exh No:SCG-240-E	Post-Test Year Ratemaking Rebuttal Errata	Nguyen, Khai
Exh No:SCG-243	SCG	Exh No:SCG-243	Electric and Gas Affordability Metrics Rebuttal	Baez, Rachelle R. and Foster, Michael W.
Exh No:SCG-245-E	SCG	Exh No:SCG-245-E	Political Activities Booked to Ratepayer Accounts Errata	Mijares, Sara P.
CA-01	Cal Advocates	CA-01	Executive Summary	Hunter, Stacey
CA-02-E	Cal Advocates	CA-02-E	Results of Operations (Part 1) Errata	Sierra, Maricela
CA-03	Cal Advocates	CA-03	Results of Operations (Part 2) Errata	Phan, Dao

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
CA-04	Cal Advocates	CA-04	Results of Operations	Quam, Chauncey
CA-05	Cal Advocates	CA-05	SCG Gas Acquisition SDG&E Energy Procurement and Electric Generation	Weaver, Monica
CA-06	Cal Advocates	CA-06	SDG&E Electric Distribution-Capital	Wilson, Greg
CA-07	Cal Advocates	CA-07	SDG&E Wildfire Mitigation and Vegetation Mgmt and Capital	Kaur, Simran and Hunter, Stacey
CA-08	Cal Advocates	CA-08	SDG&E Electric Distribution-Operations and Maintenance	Andresen, Ry
CA-09-E	Cal Advocates	CA-09-E	SDG&E Clean Energy Innovation	Younes, Amin
CA-10	Cal Advocates	CA-10	Customer Services	Campbell, Mariana
CA-11	Cal Advocates	CA-11	Supply Mgmt, Fleet Services, Real Estate & Facility Operations, Environmental Services, Information Technology, Cybersecurity and Clean Transportation	Waterworth, Mark
CA-12-E	Cal Advocates	CA-12-E	Corporate Center-General Administration and Insurance	Chumack, Leo
CA-13-E	Cal Advocates	CA-13-E	Compensation and Benefits	Emerson, Clair
CA-14-E	Cal Advocates	CA-14-E	Safety & Risk Management Systems, People and Culture Department, and Administrative and General Errata	Amin, R.
CA-15	Cal Advocates	CA-15	Shared Services & Shared Assets, Segmentation & Capital Reassignments, Summary of Earnings and Taxes	Oh, Jerry
CA-16	Cal Advocates	CA-16	Rate Base and Working Cash	Benitiz, Brandon
CA-17	Cal Advocates	CA-17	Depreciation	Ayanruoh, Bernard
CA-18-2E	Cal Advocates	CA-18-2E	Electric Customer Forecast Second Errata	Sierra, Maricela

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
CA-19	Cal Advocates	CA-19	Financial Examination, Miscellaneous Revenues, and Regulatory Accounts	Chia, Sophie and Lee, Joyce
CA-20	Cal Advocates	CA-20	Post-Test Year Ratemaking	Hunter, Stacey
CA-21	Cal Advocates	CA-21	Safety and Risk Assessment, Part 1	Li, Pui-Wa and Taul, Matthew
CA-22	Cal Advocates	CA-22	Safety and Risk Assessment, Part 2	Louie, Aaron
CA-23-P-E	Cal Advocates	CA-23-P-E	Political Activities Booked to Ratepayer Accounts Public Errata	Castello, Stephen
CA-24	Cal Advocates	CA-24	Second Revised Testimony on Gas Transmission Operations and Construction, SCG Line 235	Taul, Matthew
CA-24-WP	Cal Advocates	CA-24-WP	SCG Line 235	Taul, Matthew
TURN-01	TURN	TURN-01	Index of Testimony of D. Cheng on Behalf of TURN	Cheng, David
TURN-02-3R	TURN	TURN-02-3R	Prepared Testimony of J. Dowdell on Behalf of TURN Revised	Dowdell, Jennifer
TURN-03	TURN	TURN-03	Prepared Testimony of A. Tinnin on Behalf of TURN	Tinnin, Adria
TURN-04	TURN	TURN-04	Prepared Testimony of E. Borden and C. Lane on Behalf of TURN	Borden, Eric and Lane, Courtney
TURN-05-R-E1	TURN	TURN-05-R-E1	Prepared Testimony of R. Walker on Behalf of TURN Errata	Walker, Rod
TURN-06-R	TURN	TURN-06-R	Prepared Testimony of W. Monsen on Behalf of TURN	Monsen, William
TURN-07-R-2	TURN	TURN-07-R-2	Prepared Testimony of G. Jones on Behalf of TURN	Jones, Garrick
TURN-08-E	TURN	TURN-08-E	Prepared Testimony of E. Borden on Behalf of TURN	Borden, Eric
TURN-09-R	TURN	TURN-09-R	Prepared Testimony of D. Cheng on Behalf of TURN	Cheng, David
TURN-09-2R	TURN	TURN-09-2R	Prepared Testimony of D. Cheng on Behalf of TURN Revised	Cheng, David

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
TURN-10-R	TURN	TURN-10-R	Prepared Testimony of G. Jones on Behalf of TURN	Jones, Garrick
TURN-11-E	TURN	TURN-11-E	Prepared Testimony of R. Finkelstein and M. Ellis on Behalf of TURN Errata	Finkelstein, Robert and Ellis, Mark
TURN-12	TURN	TURN-12	Prepared Testimony of D. Garrett on Behalf of TURN	Garrett, David
TURN-13-R	TURN	TURN-13-R	Prepared Testimony of J. Dowdell on Behalf of TURN	Dowdell, Jennifer
TURN-14-R	TURN	TURN-14-R	Prepared Testimony of J. McGovern on Behalf of TURN	McGovern, Jaime
TURN-15	TURN	TURN-15	Prepared Testimony of R. Finkelstein on Behalf of TURN	Finkelstein, Robert
TURN-SCGC-01	TURN-SCGC	TURN-SCGC-01	Prepared Testimony of C. Yap on Behalf of TURN and SCGC	Yap, Cathy
TURN-SCGC-02	TURN-SCGC	TURN-SCGC-02	Prepared Testimony of C. Yap on Behalf of TURN and SCGC	Yap, Cathy
TURN-SCGC-03	TURN-SCGC	TURN-SCGC-03	Prepared Testimony of C. Yap on Behalf of TURN and SCGC	Yap, Cathy
TURN-SCGC-04	TURN-SCGC	TURN-SCGC-04	Prepared Testimony of C. Yap on Behalf of TURN and SCGC	Yap, Cathy
TURN-SCGC-04-E	TURN-SCGC	TURN-SCGC-04-E	Prepared Testimony of C. Yap on Behalf of TURN and SCGC	Yap, Cathy
TURN-SCGC-05	TURN-SCGC	TURN-SCGC-05	Prepared Testimony of C. Yap on Behalf of TURN and SCGC	Yap, Cathy
TURN-SCGC-06	TURN-SCGC	TURN-SCGC-06	Prepared Testimony of C. Yap on Behalf of TURN and SCGC	Yap, Cathy
TURN-SCGC-07	TURN-SCGC	TURN-SCGC-07	Prepared Testimony of C. Yap on Behalf of TURN and SCGC	Yap, Cathy
UCAN-01-E	UCAN	UCAN-01-E	Prepared Testimony of E. Woychik on Behalf of UCAN Errata	Woychik, Eric
UCAN-02	UCAN	UCAN-02	Prepared Testimony of J. Zeller on Behalf of UCAN	Zeller, Jason
CEJA-01	CEJA	CEJA-01	Prepared Testimony of M. Vespa, S. Gersen, S. Saadat, and R. Barker on Behalf of CEJA	Vespa, Matthew and Gersen, Sara and Saadat, Sasan and Barker, Rebecca

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
PCF-01	PCF	PCF-01	Prepared Testimony of B. Powers on Behalf of PCF	Powers, Bill
JCCA-01	Joint CCAs	JCCA-01	Prepared Testimony of A. Georgis on Behalf of JCCA	Georgis, Anthony
JCCA-02	Joint CCAs	JCCA-02	Prepared Testimony of M. Fulmer on Behalf of JCCA	Fulmer, Mark
EDF-01	EDF	EDF-01	Prepared Testimony of EDF	Colvin, Michael and McCann PhD, Richard and Seong, Joon Hun
EDF-02-E	EDF	EDF-02-E	Rebuttal Testimony of EDF Errata	Colvin, Michael and McCann PhD, Richard and Seong, Joon Hun
IS-01	Indicated Shippers	IS-01	Prepared Testimony of B. Andrews on Behalf of IS	Andrews, Brian
IS-02	Indicated Shippers	IS-02	Prepared Testimony of M. Gorman on Behalf of IS	Gorman, Michael P.
IS-03	Indicated Shippers	IS-03	Rebuttal Testimony of B. Andrews on Behalf of IS	Andrews, Brian
IS-04	Indicated Shippers	IS-04	Rebuttal Testimony of M. Gorman on Behalf of IS	Gorman, Michael P.
MGRA-01-2E	MGRA	MGRA-01-2E	Prepared Testimony of MGRA Errata 2	Mitchell, Joseph W.
CLS-01	CLS	CLS-01	Prepared Testimony of T. Gondai on Behalf of CLS	Gondai, Tadashi
CUE-01	CUE	CUE-01	Prepared Testimony of R. Earle on Behalf of CCUE	Earle, Robert
CUE-02	CUE	CUE-02	Rebuttal Testimony of R. Earle on Behalf of CCUE	Earle, Robert
FEA-01	FEA	FEA-01	Prepared Testimony of R. Smith on Behalf of FEA	Smith, Ralph C.
FEA-02	FEA	FEA-02	Rebuttal Testimony of R. Smith on Behalf of FEA	Smith, Ralph C.

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
SBUA-01	SBUA	SBUA-01	Prepared Testimony of R. McCann and S. Moss, on Behalf of SBUA	McCann, Richard and Moss, Steven J.
SBUA-02	SBUA	SBUA-02	Rebuttal Testimony of R. McCann and S. Moss on Behalf of SBUA	McCann, Richard and Moss, Steven J.

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
SDG&E	Exh No:SDG&E-01-R	Exh No:SDG&E-01-R	Policy Overview	Folkmann, Bruce
SDG&E	Exh No:SDG&E-02-E	Exh No:SDG&E-02-E	Sustainability Policy Errata	de Llanos, Estela
SDG&E	Exh No:SDG&E-03-2R-E	Exh No:SDG&E-03-2R-E	SDG&E Risk Policy Second Revised and RAMP to GRC Integration Errata	Pearson, R. Scott and Flores, Gregory S.
SDG&E	Exh No:SDG&E-04-R-E	Exh No:SDG&E-04-R-E	Gas Distribution Errata	Kinsella, L. Patrick
SDG&E	Exh No:SDG&E-05	Exh No:SDG&E-05	Gas System Staff & Technology	Rawls, Wallace
SDG&E	Exh No:SDG&E-06-E	Exh No:SDG&E-06-E	Gas Transmission Operations & Construction Errata	Chiapa, Rick and Hruby, Steve
SDG&E	Exh No:SDG&E-07-R	Exh No:SDG&E-07-R	Gas Engineering	Martinez, Maria T.
SDG&E	Exh No:SDG&E-08	Exh No:SDG&E-08	Pipeline Safety Enhancement Plan	Kohls, Norm
SDG&E	Exh No:SDG&E-09-R	Exh No:SDG&E-09-R	Gas Integrity Management Programs	Sera, Travis and Razavi, Avideh
SDG&E	Exh No:SDG&E-10	Exh No:SDG&E-10	Energy Procurement	Summers, Christopher
SDG&E	Exh No:SDG&E-11-R-E	Exh No:SDG&E-11-R-E	Electric Distribution Capital Errata	Reyes, Oliva
SDG&E	Exh No:SDG&E-12-R-E	Exh No:SDG&E-12-R-E	Electric Distribution O&M Errata	Swetek, Tyson
SDG&E	Exh No:SDG&E-13-2R-E	Exh No:SDG&E-13-2R-E	Wildfire Mitigation and Vegetation Management Errata	Woldmariam, Jonathan T.
SDG&E	Exh No:SDG&E-14-E	Exh No:SDG&E-14-E	Electric Generation Errata	Baerman, Daniel S.
SDG&E	Exh No:SDG&E-15-R-E	Exh No:SDG&E-15-R-E	Clean Energy Innovations Errata	Valero, Fernando
SDG&E	Exh No:SDG&E-16	Exh No:SDG&E-16	Customer Information System Replacement Policy	Sacco, Therese C.
SDG&E	Exh No:SDG&E-17-R	Exh No:SDG&E-17-R	Customer Services – Field Operations	Thai, David H.
SDG&E	Exh No:SDG&E-18-E	Exh No:SDG&E-18-E	Customer Services – Office Operations Errata	Baule, Sandra F.
SDG&E	Exh No:SDG&E-19-E	Exh No:SDG&E-19-E	Customer Services – Information Errata	Baule, Sandra F.

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
SDG&E	Exh No:SDG&E-20	Exh No:SDG&E-20	Supply Management, Logistics, & Supplier Diversity	Castillo, Daniel
SDG&E	Exh No:SDG&E-21	Exh No:SDG&E-21	Clean Transportation	Faretta, Christopher
SDG&E	Exh No:SDG&E-22-R-E	Exh No:SDG&E-22-R-E	Fleet Services Errata	Alvarez, Arthur
SDG&E	Exh No:SDG&E-23	Exh No:SDG&E-23	Real Estate, Land Services & Facility Operations	Tattersall, Dale
SDG&E	Exh No:SDG&E-24	Exh No:SDG&E-24	Environmental Services and San Onofre Nuclear Generating Station (SONGS)	Martin, Erica
SDG&E	Exh No:SDG&E-25	Exh No:SDG&E-25	Information Technology Policy and Information Technology	Gordon, Ben W. and Exon, William J.
SDG&E	Exh No:SDG&E-26-R	Exh No:SDG&E-26-R	Cybersecurity	Zevallos, Omar
SDG&E	Exh No:SDG&E-27-R-E	Exh No:SDG&E-27-R-E	Revised Corporate Center – General Administration Errata	Cooper, Derick R.
SDG&E	Exh No:SDG&E-28	Exh No:SDG&E-28	Corporate Center – Insurance	Gaughan, Dennis J.
SDG&E	Exh No:SDG&E-29-R-E	Exh No:SDG&E-29-R-E	Corporate Center – Compensation and Benefits Errata	Robinson, Debbie S.
SDG&E	Exh No:SDG&E-30	Exh No:SDG&E-30	Pension and Postretirement Benefits Other Than Pension	Andersen, Peter H.
SDG&E	Exh No:SDG&E-31-R-E	Exh No:SDG&E-31-R-E	Safety Management System-Safety, Risk, & Asset Management Errata	Deremer, Kenneth J.
SDG&E	Exh No:SDG&E-32-2E	Exh No:SDG&E-32-2E	People and Culture Department Second Errata	Taylor, Alexandra
SDG&E	Exh No:SDG&E-33-R-E	Exh No:SDG&E-33-R-E	Administrative and General Errata	Agarwal, Rajan
SDG&E	Exh No:SDG&E-34-R	Exh No:SDG&E-34-R	Shared Services Billing, Shared Assets Billing, Segmentation, & Capital Reassignments	Le, Angel N. and Malin, Paul D.
SDG&E	Exh No:SDG&E-35-R	Exh No:SDG&E-35-R	Rate Base	Dais, Steven P.
SDG&E	Exh No:SDG&E-36-R	Exh No:SDG&E-36-R	Depreciation	Watson, Dane A.
SDG&E	Exh No:SDG&E-37-R	Exh No:SDG&E-37-R	Tax	Reeves, Ragan

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
SDG&E	Exh No:SDG&E-38-R-E	Exh No:SDG&E-38-R-E	Working Cash Errata	Guidi, Jack M.
SDG&E	Exh No:SDG&E-39	Exh No:SDG&E-39	Gas Customer Forecast	Martinez, Eduardo
SDG&E	Exh No:SDG&E-40	Exh No:SDG&E-40	Electric Customer Forecast	Schiermeyer, Kenneth E.
SDG&E	Exh No:SDG&E-41	Exh No:SDG&E-41	Cost Escalation	Martinez, Eduardo
SDG&E	Exh No:SDG&E-42-R	Exh No:SDG&E-42-R	Miscellaneous Revenues	Dela Paz, Maria
SDG&E	Exh No:SDG&E-43-R-E	Exh No:SDG&E-43-R-E	Regulatory Accounts Errata	Kupfersmid, Jason
SDG&E	Exh No:SDG&E-44-R	Exh No:SDG&E-44-R	Summary Of Earnings	Hom, Ryan
SDG&E	Exh No:SDG&E-45-R-E	Exh No:SDG&E-45-R-E	Post-Test Year Ratemaking Errata	Hancock, Melanie E.
SDG&E	Exh No:SDG&E-46	Exh No:SDG&E-46	Compliance	Godinez Frazer, Lauren
SDG&E	Exh No:SDG&E-47-R	Exh No:SDG&E-47-R	Present and Proposed Gas Transportation Revenues and Rates	Foster, Michael W.
SDG&E	Exh No:SDG&E-48-R	Exh No:SDG&E-48-R	Present and Proposed Electric Revenues And Rates	Stein, Jeff P.
SDG&E	Exh No:SDG&E-50-S	Exh No:SDG&E-50-S	Affordability Metrics	Baez, Rachelle R.
SDG&E	Exh No:SDG&E-51-S	Exh No:SDG&E-51-S	Affordability Metrics	Foster, Michael W.
SDG&E	Exh No:SDG&E-52	Exh No:SDG&E-52	Updated Results of Operations Report	Hom, Ryan
SDG&E	Exh No:SDG&E-201	Exh No:SDG&E-201	Policy Overview Rebuttal	Folkmann, Bruce
SDG&E	Exh No:SDG&E-202	Exh No:SDG&E-202	Sustainability Policy Rebuttal	de Llanos, Estela
SDG&E	Exh No:SDG&E-203-E	Exh No:SDG&E-203-E	RAMP to GRC Integration and Post-Test Year Risk Spend Efficiency Calculations Rebuttal Errata	Pearson, R. Scott and Flores, Gregory S.
SDG&E	Exh No:SDG&E-204	Exh No:SDG&E-204	Gas Distribution Rebuttal	L. Patrick Kinsella
SDG&E	Exh No:SDG&E-206	Exh No:SDG&E-206	Gas Transmission Operations & Construction Rebuttal	Chiapa, Rick and Hruby, Steve

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
SDG&E	Exh No:SDG&E-209-E	Exh No:SDG&E-209-E	Gas Integrity Management Programs Rebuttal Errata	Sera, Travis and Razavi, Avideh
SDG&E	Exh No:SDG&E-210	Exh No:SDG&E-210	Energy Procurement Rebuttal	Summers, Christopher
SDG&E	Exh No:SDG&E-211	Exh No:SDG&E-211	Electric Distribution Capital Rebuttal	Reyes, Oliva
SDG&E	Exh No:SDG&E-212	Exh No:SDG&E-212	Electric Distribution O&M Rebuttal	Swetek, Tyson
SDG&E	Exh No:SDG&E-213	Exh No:SDG&E-213	Wildfire Mitigation and Vegetation Management Rebuttal	Woldmariam, Jonathan T.
SDG&E	Exh No:SDG&E-214	Exh No:SDG&E-214	Electric Generation Rebuttal	Baerman, Daniel S.
SDG&E	Exh No:SDG&E-215	Exh No:SDG&E-215	Clean Energy Innovations Rebuttal	Valero, Fernando
SDG&E	Exh No:SDG&E-215-S	Exh No:SDG&E-215-S	Supplemental Clean Energy Innovations Rebuttal	Valero, Fernando
SDG&E	Exh No:SDG&E-217	Exh No:SDG&E-217	Customer Services – Field Operations Rebuttal	Thai, David H.
SDG&E	Exh No:SDG&E-218	Exh No:SDG&E-218	Customer Services – Office Operations Rebuttal	Baule, Sandra F.
SDG&E	Exh No:SDG&E-219	Exh No:SDG&E-219	Customer Services - Information Rebuttal	Baule, Sandra F.
SDG&E	Exh No:SDG&E-220	Exh No:SDG&E-220	Supply Management, Logistics, & Supplier Diversity Rebuttal	Castillo, Daniel
SDG&E	Exh No:SDG&E-221	Exh No:SDG&E-221	Clean Transportation Rebuttal	Faretta, Christopher
SDG&E	Exh No:SDG&E-222-E	Exh No:SDG&E-222-E	Fleet Services Rebuttal Errata	Alvarez, Arthur
SDG&E	Exh No:SDG&E-223	Exh No:SDG&E-223	Real Estate, Land Services & Facility Operations Rebuttal	Tattersall, Dale
SDG&E	Exh No:SDG&E-224	Exh No:SDG&E-224	Environmental Services and San Onofre Generating Station (SONGS) Rebuttal	Martin, Erica
SDG&E	Exh No:SDG&E-225-E	Exh No:SDG&E-225-E	Information Technology Rebuttal Errata	Gordon, Ben and Exon, William J.
SDG&E	Exh No:SDG&E-226	Exh No:SDG&E-226	Cybersecurity Rebuttal	Zevallos, Omar

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
SDG&E	Exh No:SDG&E-227	Exh No:SDG&E-227	Corporate Center – General Administration Rebuttal	Cooper, Derick R.
SDG&E	Exh No:SDG&E-228-E	Exh No:SDG&E-228-E	Corporate Center - Insurance Rebuttal Errata	Gaughan, Dennis J.
SDG&E	Exh No:SDG&E-228-E	Exh No:SDG&E-228-E	Corporate Center - Insurance Rebuttal Errata	Gaughan, Dennis J.
SDG&E	Exh No:SDG&E-229	Exh No:SDG&E-229	Corporate Center – Compensation and Benefits Rebuttal	Robinson, Debbie S.
SDG&E	Exh No:SDG&E-231	Exh No:SDG&E-231	Safety Management System: Safety, Risk, & Asset Management Rebuttal	Deremer, Kenneth J.
SDG&E	Exh No:SDG&E-232	Exh No:SDG&E-232	People and Culture Department Rebuttal	Taylor, Alexandra
SDG&E	Exh No:SDG&E-233	Exh No:SDG&E-233	Administrative and General Rebuttal	Agarwal, Rajan
SDG&E	Exh No:SDG&E-236-E	Exh No:SDG&E-236-E	Depreciation Rebuttal Errata	Watson, Dane A.
SDG&E	Exh No:SDG&E-238	Exh No:SDG&E-238	Working Cash Rebuttal	Guidi, Jack M.
SDG&E	Exh No:SDG&E-239-E	Exh No:SDG&E-239-E	Gas Customer Forecast Rebuttal Errata	Martinez, Eduardo
SDG&E	Exh No:SDG&E-240	Exh No:SDG&E-240	Electric Customer Forecast Rebuttal	Schiermeyer, Kenneth E.
SDG&E	Exh No:SDG&E-242	Exh No:SDG&E-242	Miscellaneous Revenues Rebuttal	Dela Paz, Maria
SDG&E	Exh No:SDG&E-243	Exh No:SDG&E-243	Regulatory Accounts Rebuttal	Kupfersmid, Jason
SDG&E	Exh No:SDG&E-245	Exh No:SDG&E-245	Post-Test Year Ratemaking Rebuttal	Hancock, Melanie E.
SDG&E	Exh No:SDG&E-248	Exh No:SDG&E-248	Present and Proposed Electric Revenues and Rates Rebuttal	Stein, Jeff P.
SDG&E	Exh No:SDG&E-250	Exh No:SDG&E-250	Electric and Gas Affordability Metrics Rebuttal	Baez, Rachelle R. and Foster, Michael W.
SCG	Exh No:SCG-01-2R	Exh No:SCG-01-2R	Second Revised Policy Overview	Brown, Maryam S.
SCG	Exh No:SCG-02-R	Exh No:SCG-02-R	Climate Policy and Revised Sustainability Policy	Niehaus, Despina and Arazi, Shirley

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
SCG	Exh No:SCG-03-2R-E	Exh No:SCG-03-2R-E	Risk Management Policy and Second Revised RAMP to GRC Integration Errata	Pearson, R. Scott and Flores, Gregory S.
SCG	Exh No:SCG-04-R-E	Exh No:SCG-04-R-E	Gas Distribution Errata	Walker, Shaena and Quezada, Cody
SCG	Exh No:SCG-05	Exh No:SCG-05	Gas System Staff & Technology	Rawls, Wallace
SCG	Exh No:SCG-06-2R-E	Exh No:SCG-06-2R-E	Gas Transmission Operations and Construction Errata	Chiapa, Rick and Hruby, Steve and Garcia, Rene
SCG	Exh No:SCG-07-R	Exh No:SCG-07-R	Gas Engineering	Martinez, Maria T.
SCG	Exh No:SCG-08	Exh No:SCG-08	Pipeline Safety Enhancement Plan	Kostelnik, William G.
SCG	Exh No:SCG-09	Exh No:SCG-09	Gas Integrity Management Programs	Sera, Travis and Razavi, Avideh
SCG	Exh No:SCG-10-R	Exh No:SCG-10-R	Gas Storage Operations and Construction	Bittleston, Lawrence T. and Hruby, Steve A.
SCG	Exh No:SCG-11	Exh No:SCG-11	Gas Acquisition	Lazarus, Martin F.
SCG	Exh No:SCG-12-R	Exh No:SCG-12-R	Clean Energy Innovations	Infanzon, Armando
SCG	Exh No:SCG-13	Exh No:SCG-13	Customer Information System Replacement Program	Goldman, Evan D.
SCG	Exh No:SCG-14-R	Exh No:SCG-14-R	Customer Services – Field and Advanced Meter Operations	Rendler, Daniel J.
SCG	Exh No:SCG-15-R-2E	Exh No:SCG-15-R-2E	Customer Services – Office Operations Second Errata	Sides, Bernardita M.
SCG	Exh No:SCG-16-2E	Exh No:SCG-16-2E	Customer Services – Information Second Errata	Prusnek, Brian C.
SCG	Exh No:SCG-17-E	Exh No:SCG-17-E	Supply Management, Logistics, & Supplier Diversity Errata	Chow, Joseph
SCG	Exh No:SCG-18-R-E	Exh No:SCG-18-R-E	Fleet Services Errata	Franco, Michael S.
SCG	Exh No:SCG-19-R-2E	Exh No:SCG-19-R-2E	Real Estate & Facility Operations Second Errata	Guy, Brenton K.

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
SCG	Exh No:SCG-20-R	Exh No:SCG-20-R	Environmental Services	Garcia, Albert J.
SCG	Exh No:SCG-21-R-E	Exh No:SCG-21-R-E	Information Technology Policy and Revised Information Technology Errata	Gordon, Ben W. and Exon, William J.
SCG	Exh No:SCG-22-R	Exh No:SCG-22-R	Cybersecurity	Zevallos, Omar
SCG	Exh No:SCG-23-R-E	Exh No:SCG-23-R-E	Revised Corporate Center – General Administration Errata	Cooper, Derick R.
SCG	Exh No:SCG-24	Exh No:SCG-24	Corporate Center – Insurance	Gaughan, Dennis J.
SCG	Exh No:SCG-25-R-E	Exh No:SCG-25-R-E	Corporate Center – Compensation and Benefits Errata	Robinson, Debbie S.
SCG	Exh No:SCG-26	Exh No:SCG-26	Pension and Postretirement Benefits Other Than Pension	Andersen, Peter H.
SCG	Exh No:SCG-27-2R-E	Exh No:SCG-27-2R-E	Second Revised Safety & Risk Management Systems Errata	Master, Neena N.
SCG	Exh No:SCG-28-R-E	Exh No:SCG-28-R-E	Revised People and Culture Department Errata	Nishimoto, Abigail
SCG	Exh No:SCG-29-R-E	Exh No:SCG-29-R-E	Revised Administrative and General Errata	Mijares, Sara P.
SCG	Exh No:SCG-30-R	Exh No:SCG-30-R	Shared Services Billing, Shared Assets Billing, Segmentation, & Capital Reassignments	Le, Angel N. and Malin, Paul D.
SCG	Exh No:SCG-31-2R	Exh No:SCG-31-2R	Second Revised Rate Base	Moersen, Patrick D.
SCG	Exh No:SCG-32-2R	Exh No:SCG-32-2R	Depreciation	Watson, Dane A.
SCG	Exh No:SCG-33-2R	Exh No:SCG-33-2R	Second Revised Tax	Reeves, Ragan R.
SCG	Exh No:SCG-34-2R-E	Exh No:SCG-34-2R-E	Second Revised Working Cash Errata	Hornbeck, Alexandra N.
SCG	Exh No:SCG-35	Exh No:SCG-35	Customer Forecast	Martinez, Eduardo
SCG	Exh No:SCG-36	Exh No:SCG-36	Cost Escalation	Martinez, Eduardo
SCG	Exh No:SCG-37-R	Exh No:SCG-37-R	Miscellaneous Revenues	Roberts, Jackie L.

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
SCG	Exh No:SCG-38-R-E	Exh No:SCG-38-R-E	Regulatory Accounts Errata	Yu, Rae Marie
SCG	Exh No:SCG-39-2R	Exh No:SCG-39-2R	Second Revised Summary Of Earnings	Hom, Ryan
SCG	Exh No:SCG-40-2R-E	Exh No:SCG-40-2R-E	Second Revised Post-Test Year Ratemaking Errata	Nguyen, Khai
SCG	Exh No:SCG-41	Exh No:SCG-41	Compliance	Godinez Frazer, Lauren
SCG	Exh No:SCG-42-R	Exh No:SCG-42-R	Revised Present and Proposed Gas Transportation Revenues And Rates	Foster, Michael W.
SCG	Exh No:SCG-43-S	Exh No:SCG-43-S	Affordability Metrics	Foster, Michael W.
SCG	Exh No:SCG-44	Exh No:SCG-44	Updated Results of Operations Report	Hom, Ryan
SCG	Exh No:SCG-201	Exh No:SCG-201	Gas Policy Rebuttal	Brown, Maryam S.
SCG	Exh No:SCG-202-E	Exh No:SCG-202-E	Climate and Sustainability Policy Rebuttal Errata	Niehaus, Despina and Arazi, Shirley
SCG	Exh No:SCG-203-E	Exh No:SCG-203-E	RAMP to GRC Integration and Post-Test Year Risk Spend Efficiency Calculations Rebuttal Errata	Pearson, R. Scott and Flores, Gregory S.
SCG	Exh No:SCG-204	Exh No:SCG-204	Gas Distribution Rebuttal	Walker, Shaena and Quezada, Cody
SCG	Exh No:SCG-205-E	Exh No:SCG-205-E	Gas System Staff & Technology Rebuttal Errata	Rawls, Wallace
SCG	Exh No:SCG-206	Exh No:SCG-206	Gas Transmission Operations and Construction Rebuttal	Chiapa, Rick and Hruby, Steve and Garcia, Rene
SCG	Exh No:SCG-207-E	Exh No:SCG-207-E	Gas Engineering Rebuttal Errata	Martinez, Maria T.
SCG	Exh No:SCG-208	Exh No:SCG-208	Pipeline Safety Enhancement Plan - PSEP Rebuttal	Kostelnik, William G.

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
SCG	Exh No:SCG-209-E	Exh No:SCG-209-E	Gas Integrity Management Programs Rebuttal Errata	Sera, Travis and Razavi, Avidah
SCG	Exh No:SCG-210	Exh No:SCG-210	Gas Storage Operations and Construction Rebuttal	Bittleston, Lawrence T. and Hruby, Steve A.
SCG	Exh No:SCG-212	Exh No:SCG-212	Clean Energy Innovations Rebuttal	Infanzon, Armando
SCG	Exh No:SCG-213	Exh No:SCG-213	Customer Information System Replacement Program Rebuttal	Goldman, Evan D.
SCG	Exh No:SCG-214	Exh No:SCG-214	Customer Services – Field and Advanced Meter Operations Rebuttal	Rendler, Daniel J.
SCG	Exh No:SCG-215-E	Exh No:SCG-215-E	Customer Services – Office Operations Rebuttal Errata	Sides, Bernardita M.
SCG	Exh No:SCG-216	Exh No:SCG-216	Customer Services - Information Rebuttal	Prusnek, Brian C.
SCG	Exh No:SCG-217	Exh No:SCG-217	Supply Management, Logistics, & Supplier Diversity Rebuttal	Chow, Joseph
SCG	Exh No:SCG-218	Exh No:SCG-218	Fleet Services Rebuttal	Franco, Michael S.
SCG	Exh No:SCG-219-E	Exh No:SCG-219-E	Real Estate & Facility Operations Rebuttal Errata	Guy, Brenton K.
SCG	Exh No:SCG-220	Exh No:SCG-220	Environmental Services Rebuttal	Garcia, Albert J.
SCG	Exh No:SCG-221	Exh No:SCG-221	Information Technology Rebuttal	Gordon, Ben and Exon, William J.
SCG	Exh No:SCG-222	Exh No:SCG-222	Cybersecurity Rebuttal	Zevallos, Omar
SCG	Exh No:SCG-223	Exh No:SCG-223	Corporate Center – General Administration Rebuttal	Cooper, Derick R.
SCG	Exh No:SCG-224-E	Exh No:SCG-224-E	Corporate Center - Insurance Rebuttal Errata	Gaughan, Dennis J.
SCG	Exh No:SCG-224-E-C	Exh No:SCG-224-E-C	Corporate Center - Insurance Rebuttal Errata	Gaughan, Dennis J.

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
SCG	Exh No:SCG-225	Exh No:SCG-225	Corporate Center – Compensation and Benefits Rebuttal	Robinson, Debbie S.
SCG	Exh No:SCG-227	Exh No:SCG-227	Safety & Risk Management Systems Rebuttal	Master, Neena N.
SCG	Exh No:SCG-228	Exh No:SCG-228	People and Culture Department Rebuttal	Nishimoto, Abigail
SCG	Exh No:SCG-229-E	Exh No:SCG-229-E	Administrative and General Rebuttal Errata	Mijares, Sara P.
SCG	Exh No:SCG-232	Exh No:SCG-232	Depreciation Rebuttal	Watson, Dane A.
SCG	Exh No:SCG-234	Exh No:SCG-234	Working Cash Rebuttal	Hornbeck, Alexandra N.
SCG	Exh No:SCG-235	Exh No:SCG-235	Customer Forecast Rebuttal	Martinez, Eduardo
SCG	Exh No:SCG-237	Exh No:SCG-237	Miscellaneous Revenues Rebuttal	Roberts, Jackie L.
SCG	Exh No:SCG-238	Exh No:SCG-238	Regulatory Accounts Rebuttal	Yu, Rae Marie
SCG	Exh No:SCG-240-E	Exh No:SCG-240-E	Post-Test Year Ratemaking Rebuttal Errata	Nguyen, Khai
SCG	Exh No:SCG-243	Exh No:SCG-243	Electric and Gas Affordability Metrics Rebuttal	Baez, Rachelle R. and Foster, Michael W.
SCG	Exh No:SCG-245-E	Exh No:SCG-245-E	Political Activities Booked to Ratepayer Accounts Errata	Mijares, Sara P.
Cal Advocates	CA-01	CA-01	Executive Summary	Hunter, Stacey
Cal Advocates	CA-02-E	CA-02-E	Results of Operations (Part 1) Errata	Sierra, Maricela
Cal Advocates	CA-03	CA-03	Results of Operations (Part 2) Errata	Phan, Dao
Cal Advocates	CA-04	CA-04	Results of Operations	Quam, Chauncey
Cal Advocates	CA-05	CA-05	SCG Gas Acquisition SDG&E Energy Procurement and Electric Generation	Weaver, Monica
Cal Advocates	CA-06	CA-06	SDG&E Electric Distribution-Capital	Wilson, Greg
Cal Advocates	CA-07	CA-07	SDG&E Wildfire Mitigation and Vegetation Mgmt and Capital	Kaur, Simran and Hunter, Stacey

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
Cal Advocates	CA-08	CA-08	SDG&E Electric Distribution-Operations and Maintenance	Andresen, Ry
Cal Advocates	CA-09-E	CA-09-E	SDG&E Clean Energy Innovation	Younes, Amin
Cal Advocates	CA-10	CA-10	Customer Services	Campbell, Mariana
Cal Advocates	CA-11	CA-11	Supply Mgmt, Fleet Services, Real Estate & Facility Operations, Environmental Services, Information Technology, Cybersecurity and Clean Transportation	Waterworth, Mark
Cal Advocates	CA-12-E	CA-12-E	Corporate Center-General Administration and Insurance	Chumack, Leo
Cal Advocates	CA-13-E	CA-13-E	Compensation and Benefits	Emerson, Clair
Cal Advocates	CA-14-E	CA-14-E	Safety & Risk Management Systems, People and Culture Department, and Administrative and General Errata	Amin, R.
Cal Advocates	CA-15	CA-15	Shared Services & Shared Assets, Segmentation & Capital Reassignments, Summary of Earnings and Taxes	Oh, Jerry
Cal Advocates	CA-16	CA-16	Rate Base and Working Cash	Benitez, Brandon
Cal Advocates	CA-17	CA-17	Depreciation	Ayanruoh, Bernard
Cal Advocates	CA-18-2E	CA-18-2E	Electric Customer Forecast Second Errata	Sierra, Maricela
Cal Advocates	CA-19	CA-19	Financial Examination, Miscellaneous Revenues, and Regulatory Accounts	Chia, Sophie and Lee, Joyce
Cal Advocates	CA-20	CA-20	Post-Test Year Ratemaking	Hunter, Stacey

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
Cal Advocates	CA-21	CA-21	Safety and Risk Assessment, Part 1	Li, Pui-Wa and Taul, Matthew
Cal Advocates	CA-22	CA-22	Safety and Risk Assessment, Part 2	Louie, Aaron
Cal Advocates	CA-23-P-E	CA-23-P-E	Political Activities Booked to Ratepayer Accounts Public Errata	Castello, Stephen
Cal Advocates	CA-24	CA-24	Second Revised Testimony on Gas Transmission Operations and Construction, SCG Line 235	Taul, Matthew
Cal Advocates	CA-24-WP	CA-24-WP	SCG Line 235	Taul, Matthew
TURN	TURN-01	TURN-01	Index of Testimony of D. Cheng on Behalf of TURN	Cheng, David
TURN	TURN-02-3R	TURN-02-3R	Prepared Testimony of J. Dowdell on Behalf of TURN Revised	Dowdell, Jennifer
TURN	TURN-03	TURN-03	Prepared Testimony of A. Tinnin on Behalf of TURN	Tinnin, Adria
TURN	TURN-04	TURN-04	Prepared Testimony of E. Borden and C. Lane on Behalf of TURN	Borden, Eric and Lane, Courtney
TURN	TURN-05-R-E1	TURN-05-R-E1	Prepared Testimony of R. Walker on Behalf of TURN Errata	Walker, Rod
TURN	TURN-06-R	TURN-06-R	Prepared Testimony of W. Monsen on Behalf of TURN	Monsen, William
TURN	TURN-07-R-2	TURN-07-R-2	Prepared Testimony of G. Jones on Behalf of TURN	Jones, Garrick
TURN	TURN-08-E	TURN-08-E	Prepared Testimony of E. Borden on Behalf of TURN	Borden, Eric
TURN	TURN-09-R	TURN-09-R	Prepared Testimony of D. Cheng on Behalf of TURN	Cheng, David

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
TURN	TURN-09-2R	TURN-09-2R	Prepared Testimony of D. Cheng on Behalf of TURN Revised	Cheng, David
TURN	TURN-10-R	TURN-10-R	Prepared Testimony of G. Jones on Behalf of TURN	Jones, Garrick
TURN	TURN-11-E	TURN-11-E	Prepared Testimony of R. Finkelstein and M. Ellis on Behalf of TURN Errata	Finkelstein, Robert and Ellis, Mark
TURN	TURN-12	TURN-12	Prepared Testimony of D. Garrett on Behalf of TURN	Garrett, David
TURN	TURN-13-R	TURN-13-R	Prepared Testimony of J. Dowdell on Behalf of TURN	Dowdell, Jennifer
TURN	TURN-14-R	TURN-14-R	Prepared Testimony of J. McGovern on Behalf of TURN	McGovern, Jaime
TURN	TURN-15	TURN-15	Prepared Testimony of R. Finkelstein on Behalf of TURN	Finkelstein, Robert
TURN-SCGC	TURN-SCGC-01	TURN-SCGC-01	Prepared Testimony of C. Yap on Behalf of TURN and SCGC	Yap, Cathy
TURN-SCGC	TURN-SCGC-02	TURN-SCGC-02	Prepared Testimony of C. Yap on Behalf of TURN and SCGC	Yap, Cathy
TURN-SCGC	TURN-SCGC-03	TURN-SCGC-03	Prepared Testimony of C. Yap on Behalf of TURN and SCGC	Yap, Cathy
TURN-SCGC	TURN-SCGC-04	TURN-SCGC-04	Prepared Testimony of C. Yap on Behalf of TURN and SCGC	Yap, Cathy
TURN-SCGC	TURN-SCGC-04-E	TURN-SCGC-04-E	Prepared Testimony of C. Yap on Behalf of TURN and SCGC	Yap, Cathy
TURN-SCGC	TURN-SCGC-05	TURN-SCGC-05	Prepared Testimony of C. Yap on Behalf of TURN and SCGC	Yap, Cathy
TURN-SCGC	TURN-SCGC-06	TURN-SCGC-06	Prepared Testimony of C. Yap on Behalf of TURN and SCGC	Yap, Cathy

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
TURN-SCGC	TURN-SCGC-07	TURN-SCGC-07	Prepared Testimony of C. Yap on Behalf of TURN and SCGC	Yap, Cathy
UCAN	UCAN-01-E	UCAN-01-E	Prepared Testimony of E. Woychik on Behalf of UCAN Errata	Woychik, Eric
UCAN	UCAN-02	UCAN-02	Prepared Testimony of J. Zeller on Behalf of UCAN	Zeller, Jason
CEJA	CEJA-01	CEJA-01	Prepared Testimony of M. Vespa, S. Gersen, S. Saadat, and R. Barker on Behalf of CEJA	Vespa, Matthew and Gersen, Sara and Saadat, Sasan and Barker, Rebecca
PCF	PCF-01	PCF-01	Prepared Testimony of B. Powers on Behalf of PCF	Powers, Bill
Joint CCAs	JCCA-01	JCCA-01	Prepared Testimony of A. Georgis on Behalf of JCCA	Georgis, Anthony
Joint CCAs	JCCA-02	JCCA-02	Prepared Testimony of M. Fulmer on Behalf of JCCA	Fulmer, Mark
EDF	EDF-01	EDF-01	Prepared Testimony of EDF	Colvin, Michael and McCann PhD, Richard and Seong, Joon Hun
EDF	EDF-02-E	EDF-02-E	Rebuttal Testimony of EDF Errata	Colvin, Michael and McCann PhD, Richard and Seong, Joon Hun
Indicated Shippers	IS-01	IS-01	Prepared Testimony of B. Andrews on Behalf of IS	Andrews, Brian
Indicated Shippers	IS-02	IS-02	Prepared Testimony of M. Gorman on Behalf of IS	Gorman, Michael P.
Indicated Shippers	IS-03	IS-03	Rebuttal Testimony of B. Andrews on Behalf of IS	Andrews, Brian
Indicated Shippers	IS-04	IS-04	Rebuttal Testimony of M. Gorman on Behalf of IS	Gorman, Michael P.
MGRA	MGRA-01-2E	MGRA-01-2E	Prepared Testimony of MGRA Errata 2	Mitchell, Joseph W.

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Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
CLS	CLS-01	CLS-01	Prepared Testimony of T. Gondai on Behalf of CLS	Gondai, Tadashi
CUE	CUE-01	CUE-01	Prepared Testimony of R. Earle on Behalf of CCUE	Earle, Robert
CUE	CUE-02	CUE-02	Rebuttal Testimony of R. Earle on Behalf of CCUE	Earle, Robert
FEA	FEA-01	FEA-01	Prepared Testimony of R. Smith on Behalf of FEA	Smith, Ralph C.
FEA	FEA-02	FEA-02	Rebuttal Testimony of R. Smith on Behalf of FEA	Smith, Ralph C.
SBUA	SBUA-01	SBUA-01	Prepared Testimony of R. McCann and S. Moss, on Behalf of SBUA	McCann, Richard and Moss, Steven J.
SBUA	SBUA-02	SBUA-02	Rebuttal Testimony of R. McCann and S. Moss on Behalf of SBUA	McCann, Richard and Moss, Steven J.