

Exhibit No.: \_\_\_\_\_  
Application: A.22-09-  
Witness: Jason Kupfersmid  
Chapter: 7

**PREPARED DIRECT TESTIMONY OF**  
**JASON KUPFERSMID**  
**ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY**

(REGULATORY ACCOUNTS)

September 30, 2022

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1 **CHAPTER 7**

2 **PREPARED DIRECT TESTIMONY OF JASON KUPFERSMID**

3 **(REGULATORY ACCOUNTS – SDG&E)**

4 **I. PURPOSE**

5 The purpose of my direct testimony is to provide regulatory accounts witness to the  
6 California Public Utilities Commission (Commission) to discuss SDG&E’s existing Preliminary  
7 Statement’s tariff provisions for SDG&E’s regulatory accounts which are to remain in effect  
8 unless and until such time modifications are proposed and adopted by the Commission. The  
9 exception would be where a termination date is contained in a regulatory account Preliminary  
10 Statement.

11 **II. OVERVIEW**

12 The rates authorized in Decision (D.) 20-02-045, SDG&E’s’ 2020 Triennial Cost  
13 Allocation Proceeding (TCAP), became effective May 1, 2020. As authorized by the  
14 Commission, SDG&E filed Advice Letter No. (AL) 2856 and 2856-G-A in March 2020, that  
15 contained the revised rates and charges that implement the demand forecasts, cost allocations,  
16 customer charges and rate designs adopted by D.20-02-045. The Commission granted approval  
17 of SDG&E AL 2856 and 2856-G on April 29, 2020.

18 In cost allocation proceedings prior to the 2020 TCAP, SDG&E undertook the exercise of  
19 forecasting regulatory account balances and presented them in testimony. However, those  
20 forecasts provided in the cost allocation proceedings were superseded by SDG&E’s annual  
21 regulatory account balance update filing as such regulatory account forecasts reflect the latest  
22 available information. To avoid any confusion in the presentation of customer rate impacts of  
23 SDG&E’s Cost Allocation Proceeding (CAP) proposals, consistent with the TCAP 2020  
24 proceeding, I am not sponsoring any regulatory account balance forecasts in this CAP.

1           SDG&E is not proposing to modify any of its regulatory account Preliminary Statements,  
2 or to modify the Annual Regulatory Account Balance Update process described previously, as  
3 part of this application for this cost allocation period.

4           This concludes my prepared direct testimony.

1 **III. QUALIFICATIONS**

2 My name is Jason Kupfersmid. I am employed by SDG&E, as the Regulatory Accounts  
3 Supervisor in the Assistant Controllers Department. My business address is 8326 Century Park  
4 Court, San Diego, California 92123. My current responsibilities include supervising the process  
5 for the development, implementation, and analysis of regulatory balancing, tracking, and  
6 memorandum accounts. I began my current position in March 2022.

7 I earned a Bachelor of Science in Business Administration, Accounting degree from the  
8 University of Nevada, Las Vegas in 2002. I also earned a Masters of Accountancy from Walsh  
9 College in 2013. I am a licensed Certified Public Accountant in the State of Michigan.  
10 Previously, I served as Technical Staff Manager, Utilities Regulatory Accountant for the State of  
11 Nevada Attorney General Office Bureau of Consumer Protection; with Deloitte as an Audit  
12 Senior and UHY Advisors as a Staff Accountant in the public accounting field.

13 I have previously submitted testimony before the Commission.