

**APPLICATION OF SOUTHERN CALIFORNIA GAS COMPANY  
& SAN DIEGO GAS & ELECTRIC COMPANY FOR AUTHORITY TO REVISE THEIR  
NATURAL GAS RATES AND IMPLEMENT STORAGE PROPOSALS  
IN THE 2027 COST ALLOCATION PROCEEDING (A.25-09-014)  
DATA REQUEST SET 20 FROM CAL ADVOCATES – PUBADV-SCG\_SDGE-020-ST  
DATED: APRIL 1, 2026  
SOCALGAS RESPONSE DATED: APRIL 21, 2026 - SUPPLEMENTAL**

**Question 3.**

Referring to the end of the Chapter 3 workpapers (Core Brokerage Fee Calculation Workpapers, pp. 1-19), Identify and describe each cost component included in the CBF calculation (for 2024). For each component, provide:

- The definition of the cost component
- Cost drivers attributed to each cost component (e.g. what goes into the non-labor and labor related activities for each cost component)
- Historical costs and employee work directly related to Core Procurement Activities (2019–2023) for each cost component
- How rent costs were calculated or bills/evidence of rent charges
- How overhead rates were determined
- Overhead cost breakdowns for each cost component
- Justification for the inclusion of each cost component in core procurement activities

**Response – Supplemental**

See PubAdv-SCG\_SDGE-020-ST-03 for cost component definition and drivers.

Rent costs were calculated by multiplying each cost component’s square footage by SoCalGas’ Gas Company Tower sum of per square foot rent, operating expenses, and property rent. See the response to question 1.

Overhead rates were determined by calculating the person sum of labor and non-labor indirect costs and multiplying by the percentage of time for each respondent of the Core Brokerage Fee survey. See response to question 1.

For overhead cost breakdown, see each Core Brokerage Fee survey respondent response included in the response to question 1.

Each included cost component supports Gas Acquisition core procurement activities. See response to question 1.

For historical costs and employee work, see Excel file, PubAdv-SCG\_SDGE-020-ST-03-Supplemental.xlsx