

SPD DATA REQUEST: SPD-SDGE-WMP2026-03
SDG&E RESPONSE

Date Received: 10-06-2025

Date Q4 Submitted: 10-30-2025

Date Q1-3 Submitted: 11-06-2025

Date Q1 Supplemented: 12-12-2025

I. GENERAL OBJECTIONS

1. SDG&E objects generally to each request to the extent that it seeks information protected by the attorney-client privilege, the attorney work product doctrine, or any other applicable privilege or evidentiary doctrine. No information protected by such privileges will be knowingly disclosed.
2. SDG&E objects generally to each request that is overly broad and unduly burdensome. As part of this objection, SDG&E objects to discovery requests that seek “all documents” or “each and every document” and similarly worded requests on the grounds that such requests are unreasonably cumulative and duplicative, fail to identify with specificity the information or material sought, and create an unreasonable burden compared to the likelihood of such requests leading to the discovery of admissible evidence. Notwithstanding this objection, SDG&E will produce all relevant, non-privileged information not otherwise objected to that it is able to locate after reasonable inquiry.
3. SDG&E objects generally to each request to the extent that the request is vague, unintelligible, or fails to identify with sufficient particularity the information or documents requested and, thus, is not susceptible to response at this time.
4. SDG&E objects generally to each request that: (1) asks for a legal conclusion to be drawn or legal research to be conducted on the grounds that such requests are not designed to elicit facts and, thus, violate the principles underlying discovery; (2) requires SDG&E to do legal research or perform additional analyses to respond to the request; or (3) seeks access to counsel’s legal research, analyses or theories.
5. SDG&E objects generally to each request to the extent it seeks information or documents that are not reasonably calculated to lead to the discovery of admissible evidence.
6. SDG&E objects generally to each request to the extent that it is unreasonably duplicative or cumulative of other requests.
7. SDG&E objects generally to each request to the extent that it would require SDG&E to search its files for matters of public record such as filings, testimony, transcripts, decisions, orders, reports or other information, whether available in the public domain or through FERC or CPUC sources.
8. SDG&E objects generally to each request to the extent that it seeks information or documents that are not in the possession, custody or control of SDG&E.
9. SDG&E objects generally to each request to the extent that the request would impose an undue burden on SDG&E by requiring it to perform studies, analyses or calculations or to create documents that do not currently exist.

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10. SDG&E objects generally to each request that calls for information that contains trade secrets, is privileged or otherwise entitled to confidential protection by reference to statutory protection. SDG&E objects to providing such information absent an appropriate protective order.

II. EXPRESS RESERVATIONS

1. No response, objection, limitation or lack thereof, set forth in these responses and objections shall be deemed an admission or representation by SDG&E as to the existence or nonexistence of the requested information or that any such information is relevant or admissible.
2. SDG&E reserves the right to modify or supplement its responses and objections to each request, and the provision of any information pursuant to any request is not a waiver of that right.
3. SDG&E reserves the right to rely, at any time, upon subsequently discovered information.
4. These responses are made solely for the purpose of this proceeding and for no other purpose.

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III. RESPONSES

QUESTION 1

Provide an update to Data Request SPD_WSPS_SDG&E_2024_004 that was submitted to Safety Policy Division on February 4 2025. This update to the WMP Cost Reporting Template should represent values associated with the 2023-2025 Base WMP.

- a. Complete tabs 2 through 4 of the attached spreadsheet IOU WMP Cost Reporting and Account Tracking Template 2025_09.xlsx.
- b. For tabs 2 and 4, complete a data row corresponding for each of the utility mitigation tracking IDs in Table 1 of the QDRs, according to the directions in the spreadsheet and the two attached guidance documents listed below:
 - i. Guidance for WMP Cost Reporting 2025.docx (applicable to tabs 2 and 3)
 - ii. Guidance for Account Tracking 2025.docx (applicable to tab 4)
 - a) When SDG&E completes Step 7 (Column F), it must include the authorized amount in addition to balancing accounts and memorandum accounts. SDG&E must include authorized amounts as is required by Guidance for Account Tracking 2025.docx¹
- c. For each entry in Tab 2, 4 entries will automatically populate into Tab 3, which break out the mitigation initiative by HFTD/non-HFTD, CapEx/OpEx expenditures

RESPONSE 1

See attached spreadsheet titled “SDGE WMP Cost Reporting and Account Tracking Template 2025_09_Submittal 12.12.25.xlsx ” and workpaper spreadsheet titled “SDGE WMP Account Tracking Suppl Workpapers_12.12.25.xlsx”.

SDG&E respectfully notes that certain requests within the cost reporting template seek data that is not in the possession of, nor currently known to SDG&E. Of particular note, SDG&E’s Test Year 2019 General Rate Case Decision (D.) 19-09-051 pre-dated many WMP requirements and the testimony in support of that decision and associated forecasts pre-dated the finalization of the HFTD. Thus, D.19-09-051 did not authorize units of work or costs for specific wildfire mitigation initiatives (many of which were unknown and not included in SDG&E’s 2017 GRC forecasts), nor were costs or units of work authorized separately for HFTD and non-HFTD. SDG&E has

¹ For additional reference, see the approach used in the SDGE tab of 20240805 SDGE Balancing and Memo Accounts for Wildfire Mitigations Update.xlsx found in SDG&E’s response to SPD-SDGE-SB884-003 on August 21 2024.

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endeavored to make several assumptions in an effort to respond to the data request, which are further explained below.

Further, SDG&E's actual costs for 2025 are not yet available. Final actual values will be reported in SDG&E's 2025 Annual Report on Compliance, as submitted to the Office of Energy Infrastructure Safety in April 2026. SDG&E is thus reporting currently available information for all categories. This data represents a snapshot in time as of November 6, 2025 and is subject to change as SDG&E incorporates its 2024 GRC decision.

A listing of overall assumptions used to compile the data presented in "SDGE WMP Cost Reporting and Account Tracking Template 2025_09" can be found below.

Tab 2: General Info

- Costs requested in original GRC application: reflects 2024 Test Year costs requested in SDG&E's 2024 GRC application.
- Recorded Costs above GRC calculated as 2023-2025 total of Section D from Expenses Tab.
- RSEs provided are the WMP RSEs for the entire 2023-2025 WMP cycle.

Tab 3: Expenses

- Section A: WMP Cost and Unit Data
 - 2023 and 2024 WMP Units are actuals, 2025 WMP units are planned (consistent with OEIS's final decision on SDG&E's 2025 Petition to Amend). For initiatives with multiple budget codes or orders, the WMP units were presented once per initiative tracking ID. For the initiatives with both capital and O&M direct costs, the costs were broken out separately and the WMP units were repeated for each section.
 - Compared to the February 2025 submission, the 2023 cost and unit actuals have been revised to provide more updated information and to align with SDG&E's GRC Track 3 filing in A.22-05-015/016 filed on April 30, 2025. The 2024 cost and unit actuals were updated to reflect final actual values reported in SDG&E's 2024 Annual Report on Compliance, as submitted to the Office of Energy Infrastructure Safety in April 2025. These updates ensure consistency with the most recent regulatory filings that have been filed since the February report.
- Section B: Costs and Units Authorized in Last GRC
 - For 2023-2025 authorized capital and O&M, there was no HFTD split for programs that support total company operations, as these foundational initiatives are not location specific. Where possible, SDG&E followed actual HFTD splits, using the same assumptions for capital and O&M.

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- WMP unit types were based on WMP data. Since work units were not presented in SDG&E's 2019 GRC Application, 2023 authorized units were calculated by applying 2023 actual unit costs to 2023 authorized dollars. 2024-2025 authorized units were imputed based on actual/planned unit costs where the WMP unit type differed from the 2024 GRC unit type.
- Section C: Costs and Units Forecast to be Requested in the Next GRC
 - Not applicable. SDG&E will file its 2028 GRC application in May 2026.
- Section D: Costs Recovered via Application (Memo or Balancing Account)
 - SDG&E has provided incremental 2023-2025 Costs and Units based on the variance between Sections A and B. To clarify, CapEx costs are not recorded in a memo and/or balancing account. Capital-related costs (depreciation, return, and income taxes on assets in service) are recorded to memo and/or balancing account. This doesn't occur until CapEx costs are deemed used and useful and go into service.
- Section E: EUP
 - Not applicable. SDG&E has not filed its EUP application as of the date of this submission.
- Section F: FERC or Other
 - Not applicable. FERC costs are recovered via SDG&E's FERC formula rate.

Notes:

- For this submission, SDG&E has included the costs authorized in the last GRC for WMP 2023, related to WMP.4946010250 for both HFTD and non-HFTD areas.

Tab 4: Account Tracking

Columns K-R and Columns W-AD reflect authorized and recorded expenditures through December 31, 2024.

For this submission, SDG&E is entering data in Columns S through V and AE through AL, which represents revenue requirement. This includes both O&M and capital-related costs (depreciation, return, taxes, etc.) for projects placed into service through December 31, 2024. For this request, regulatory interest is excluded because it is calculated on the WMPMA balance and is not recorded separately for capital-related costs vs. O&M. Although SDG&E did not have the exact level of detail requested, an analysis was developed to approximate the requested detail. This analysis is provided as a workpaper for this submission. Below are the assumptions used to allocate the revenue requirement by WMP initiative and HFTD vs. non-HFTD:

Capital-Related Costs

- GRC Authorized Costs (2019-2024) - Columns S-T

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- Authorized capital-related costs were allocated to WMP initiatives based on the proportion of authorized CapEx from the GRC workpapers.
- Track 2 Interim Cost Recovery (Mar 2024 – Dec 2024) - Columns S-T
 - The authorized revenue requirement for Track 2 Interim Cost Recovery was included and split between O&M and capital-related costs, based on recorded Track 2 O&M and capital-related costs from 2019–2022
 - Each portion was then further allocated to WMP initiatives using recorded Track 2 O&M and capital additions.
 - The HFTD/non-HFTD split was calculated using CapEx HFTD/non-HFTD data (Columns W–AD).
- Recorded Costs (2019-2024) - Columns AI-AJ
 - Recorded capital-related costs were allocated to WMP initiative based on recorded capital additions by Track.
 - The HFTD/non-HFTD split was allocated based on CapEx HFTD/non-HFTD data (Columns W–AD).

O&M

- GRC Authorized Costs (2019-2024) - Columns U-V
 - O&M was allocated to WMP initiatives based on authorized O&M per GRC workpapers
- Track 2 Interim Cost Recovery (Mar 2024 – Dec 2024) - Columns U-V
 - Was allocated between O&M and capital-related costs based on recorded Track 2 O&M and capital-related costs for 2019-2022. Each portion was then further allocated to WMP initiatives based on recorded Track 2 O&M and capital additions. HFTD/non-HFTD split was calculated based on Track 2 O&M and CapEx.
- Recorded Costs (2019-2024) - Columns AK-AL
 - Was allocated to WMP initiatives and HFTD vs. non-HFTD based on O&M data per Columns W-AD.

Notes:

1. Recorded Costs Authorized Revenue Requirement (Entered in Rates) (Columns AE-AH) match GRC Authorized Revenue Requirement (Entered in Rates) (Columns S through V) since the revenue requirement entered in rates is assumed to be the same for both GRC Authorized and Recorded.
2. Recorded Costs Revenue Requirement (Yet to Enter Rates) (Columns AI-AL) was derived by calculating the difference between the Total Recorded Revenue Requirement and the GRC Authorized Revenue Requirement (Entered in Rates).
3. Columns AM-BN not applicable as SDG&E does not have any non-GRC authorized or recorded expenditures.
4. Columns BO-CL not applicable as SDG&E has not filed a new GRC application.

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5. GRC Authorized Expenditures (Columns O – R): For this submission, SDG&E has included only the information from 2019 to 2024, whereas the last submission included 2025 data.
6. Recorded Cost Expenditures (Columns AA to AD): For this submission, SDG&E has included only the information from 2019 to 2024, whereas the last submission included 2025 data.
7. SDG&E identified an error in the GRC Authorized CapEx HFTD dollar amounts reported in Column L of the November 2025 submission. The figures have been corrected in this submission.

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QUESTION 2

Complete the WMP Cost Reporting Template with values associated with the 2026-2028 Base WMP.

- a. Complete tabs 2 through 4 of the attached spreadsheet IOU WMP Cost Reporting and Account Tracking Template 2026_09.xlsx.
- b. For tabs 2 and 4, complete a data row corresponding for each of the utility mitigation tracking IDs in Table 1 of the QDRs according to the directions in the spreadsheet and the two attached guidance documents listed below:
 - i. Guidance for WMP Cost Reporting 2026.docx (applicable to tabs 2 and 3)
 - ii. Guidance for Account Tracking 2025.docx (applicable to tab 4)
 - a) When SDG&E completes Step 7 (Column F), it must include the authorized amount in addition to balancing accounts and memorandum accounts. SDG&E must include authorized amounts as is required by Guidance for Account Tracking 2025.docx.²
- c. For each entry in Tab 2, 4 entries will automatically populate into Tab 3, which break out the mitigation initiative by HFTD/non-HFTD, CapEx/OpEx expenditures.
- d. The response to tab 4 should be identical to the response to tab 4 found in the completion of Question 1 of this data request.

RESPONSE 2

See attached spreadsheet titled “SDGE WMP Cost Reporting and Account Tracking Template 2026_09.xlsx” and workpaper spreadsheet titled “SDGE WMP Cost Reporting and Account Tracking Workpapers.xlsx”.

SDG&E respectfully notes that certain requests within the cost reporting template seek data that is not in the possession of, nor currently known to SDG&E. SDG&E has endeavored to make several assumptions in an effort to respond to the data request, which are further explained below.

A listing of overall assumptions used to compile the data presented in “SDGE WMP Cost Reporting and Account Tracking Template 2026_09” can be found below.

² For additional reference, see the approach used in the SDGE tab of 20240805 SDGE Balancing and Memo Accounts for Wildfire Mitigations Update.xlsx found in SDG&E’s response to SPD-SDGE-SB884-003 on August 21 2024.

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Tab 2: General Info

- Costs requested in original GRC application: reflects 2024 Test Year costs requested in SDG&E's 2024 GRC application.
- Recorded Costs above GRC calculated as 2026-2027 total of Section D from Expenses Tab.
- BCRs provided are the WMP BCRs for the entire 2026-2028 WMP cycle and are presented as ratios not dollars in the template

Tab 3: Expenses

- Section A: WMP Cost and Unit Data
 - 2026-2028 WMP Costs and Units are planned (consistent with SDG&E's 2026 WMP filing). For initiatives with multiple budget codes or orders, the WMP costs and units were presented once per initiative tracking ID. For the initiatives with both capital and O&M direct costs, the costs were broken out separately and the WMP units were repeated for each section.
- Section B: Costs and Units Authorized in Last GRC
 - For 2026-2027 authorized capital and O&M, there was no HFTD split for programs that support total company operations, as these foundational initiatives are not location specific.
 - WMP unit types were based on WMP data. 2026-2027 authorized units were imputed based on forecasted unit costs where the WMP unit type differed from the 2024 GRC unit type.
 - No authorized costs and units were presented for 2028 as that year falls under a new GRC cycle.
- Section C: Costs and Units Forecast to be Requested in the Next GRC
 - Not applicable. SDG&E will file its 2028 GRC application in May 2026.
- Section D: Costs Recovered via Application (Memo or Balancing Account)
 - SDG&E has provided incremental 2026-2027 Costs and Units based on the variance between Sections A and B. To clarify, CapEx costs are not recorded in a memo and/or balancing account. Capital-related costs (depreciation, return, and income taxes on assets in service) are recorded to memo and/or balancing account. This doesn't occur until CapEx costs are deemed used and useful and go into service.
 - No incremental 2028 Costs and Units were calculated due to no authorized 2028 Costs and Units.
- Section E: EUP
 - Not applicable. SDG&E has not filed its EUP application as of the date of this submission.
- Section F: FERC or Other
 - Not applicable. FERC costs are recovered via SDG&E's FERC formula rate.

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Tab 4: Account Tracking

- See Tab 4 of “SDGE WMP Cost Reporting and Account Tracking Template 2025_09” which reflects 2019-2024 actuals and authorized.

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QUESTION 3

When submitting the response to Questions 1 and 2 in this data request, do not manipulate the template provided in the attached Excel files in anyway. This includes, but is not limited to, the following:

- a. Within the Excel files do not hide any rows or make the data in any way difficult for the user to access, view or otherwise utilize.
- b. Do not adjust the formatting.
- c. Do not remove formulas.
- d. Unless otherwise specified above, where information is not available the cell must be left blank and the utility must provide an explanation for the blank in the narrative response to this data request; do not fill in with N/A or any other figure to designate that the information is not available

RESPONSE 3

See attached spreadsheets titled “SDGE WMP Cost Reporting and Account Tracking Template 2025_09.xlsx,” “SDGE WMP Cost Reporting and Account Tracking Template 2026_09.xlsx,” and attached workpaper spreadsheet titled “SDGE WMP Cost Reporting and Account Tracking Workpapers.xlsx”.

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QUESTION 4

Provide the following summarized WMP cost data for each calendar year from 2020 through 2025. This should be based on logic used in Table 11 of the OEIS Tabular Quarterly Data Report (QDR), and should include any adjustments as reported in the final OEIS annual report on compliance. If a calendar year is not yet reconciled, provide estimates as they would have been provided in Table 11 of the OEIS QDR:

WMP Year	WMP Category ³	Territory Type (HFTD/non-HFTD)	Expense Type (CapEx/OpEx)	Total Expense	Type (Actual/Projected)

RESPONSE 4

See attached spreadsheet titled “SDGE Response SPD-SDGE-WMP2026-03_Q4.xlsx.”

³ The name of the WMP mitigation category, as defined by Energy Safety.

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END OF REQUEST