

Company: San Diego Gas & Electric Company (U 902 M)  
Proceeding: 2024 General Rate Case  
Application: A.22-05-015/-016 (cons.)  
Exhibit: SDG&E-222-E

**REBUTTAL TESTIMONY OF  
ARTHUR ALVAREZ  
(FLEET SERVICES)**

**ERRATA**

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



**JuneMay 2023**

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**ERRATA REBUTTAL TESTIMONY OF  
ARTHUR ALVAREZ  
(FLEET SERVICES)**

**I. SUMMARY OF DIFFERENCES**

<b>TOTAL O&amp;M - Constant 2021 (\$000)</b>			
	<b>Base Year 2021</b>	<b>Test Year 2024</b>	<b>Change</b>
SDG&E	<b>38,071</b>	<b>52,731<sup>1</sup></b>	<b>14,660</b>
CAL ADVOCATES	<b>38,071</b>	<b>39,844<sup>2</sup></b>	<b>(12,877)<sup>3</sup></b>
TURN	<b>38,071</b>	<b>48,933<sup>4</sup></b>	<b>(3,798)<sup>5</sup></b>
CEJA	<b>38,071</b>	<b>52,705</b>	<b>(26)</b>

**II. INTRODUCTION**

This rebuttal testimony regarding San Diego Gas & Electric Company's (SDG&E's) request for Fleet Services addresses the following testimony from other parties:

- The Public Advocates Office of the California Public Utilities Commission (Cal Advocates) as submitted by L. Mark Waterworth (Exhibit CA-11), dated March 27, 2023.
- The Utility Reform Network (TURN), as submitted by Garrick Jones (Exhibit TURN-10), dated March 27, 2023.

<sup>1</sup> SDG&E discovered errors in its Vehicle additions forecast, 1FS001.003 and subsequently the related sections in Garage Operations, 1FS002.000 and Automotive Fuel, 1FS002.001. SDG&E's forecast is increased by net three vehicles, however due to timing, type, and acquisition price of vehicles, this results in a net reduction in SDG&E's overall forecast. SDG&E revises its Test Year (TY) 2024 O&M forecasted down from \$52,876 to \$52,731. (See Appendix B for more information.)

<sup>2</sup> SDG&E revises TY2024 forecast, adjusted for Cal Advocates recommendation of \$16.660 million for Lease & License, removal of Maintenance Garage Operations costs related to vehicle additions found in 1FS001.002 and 1FS001.003 and adjusted for recommendation of \$6.652 million for Automotive Fuel. (See Appendix B for more information.)

<sup>3</sup> Difference between Cal Advocates adjusted recommendation and SDG&E's revised TY2024 forecast.

<sup>4</sup> TURN's recommendations adjusted to account for SDG&E's revised TY2024 forecast. Reduce Lease & License expense to \$20.027 million, a reduction of \$3.797 million. (Ex. TURN-10 (Testimony of Garrick Jones on behalf of TURN), March 27, 2023, at 1.) TURN's original recommendation requested a reduction of Vehicle Additions found in 1FS001.003, \$1.126 million; this workpaper has been revised to \$0.900 million. (See Appendix B for more information.)

<sup>5</sup> Difference between TURN's adjusted recommendation and SDG&E's revised TY2024 forecast.

- The California Environmental Justice Alliance (CEJA) as submitted by Matthew Vespa, Sara Gersen, Sasan Saadat, and Rebecca Barker (Exhibit CEJA-01), dated March 27, 2023.

As a preliminary matter, the absence of a response to any particular 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's Fleet Services responsibilities include the design, acquisition, maintenance, repair, fueling, and disposal of vehicles and related equipment to support SDG&E's operating groups in the transmission and delivery of natural gas and electric service to SDG&E's customers. Despite this, intervenors contest various aspects of SDG&E's fleet request. As discussed below, intervenors' assertions that the fleet-related forecasts are aggressive are without merit and should be rejected. In fact, neither Cal Advocates nor TURN have disputed or put forth any argument as to why a single vehicle, line expense, or SDG&E's methodology for vehicle replacements is inappropriate or why any expense should be disallowed or removed from the forecast. On the contrary, based on the direction from the Commission in the 2019 GRC Decision, SDG&E already provided improved data and evidence refuting such claims in my direct testimony and workpapers, and provides additional evidence in this rebuttal testimony. Further, intervenors fail to recognize the fact that SDG&E's fleet continues to age, is at the end of its useful life, and thus vehicles are need of replacement. Should the intervenors' position be adopted, SDG&E would have insufficient funding to cover existing lease obligations, provide vehicles to support projects proposed by other SDG&E witnesses, which may be needed for safety and reliability, or support the State's climate goals. Accordingly, SDG&E's forecast for fleet is necessary and should be adopted.

**A. Cal Advocates**

The following is a summary of Cal Advocates' positions on SDG&E Fleet Services.<sup>6</sup>

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<sup>6</sup> Ex. CA-11 (Testimony of L. Mark Waterworth on behalf of Cal Advocates), March 27, 2023, at 5, 28.

- Reduce Lease & License expense from \$23.824 million<sup>7</sup> to \$16.660 million in alignment with 2020 recorded adjusted actuals.
- Reduce Automotive Fuel Expense from \$9.924 million<sup>8</sup> to \$6.652 million in alignment with SDG&E's base year (2021).
- Reduce Garage Operations expenses from \$15.199 million<sup>9</sup> to \$12.748 million<sup>10</sup> to exclude incremental maintenance costs associated with Vehicle additions to the Fleet.

**B. TURN**

The following is a summary of TURN's positions on SDG&E Fleet Services:<sup>11</sup>

- Reduce Lease & License expense from \$23.824 million<sup>12</sup> to \$20.027 million by reducing the planned replacements in Ex. SDG&E-22-WP-R Workpaper 1FS001.002 by 75% of SDG&E's

<sup>7</sup> SDG&E discovered errors in its Vehicle additions forecast, 1FS001.003 This forecast is increased by net three vehicles, however due to timing, type, and acquisition price of vehicles, this results in a net reduction in SDG&E's forecast. SDG&E corrects its Test Year (TY) 2024 O&M forecasted for Lease & License down from \$24.050 to \$23.824. (See Appendix B, AA-B-2 for corrections.)

<sup>8</sup> SDG&E discovered errors in its Vehicle additions forecast, Workpaper 1FS001.003, and subsequently the related sections in Garage Operations, Workpaper 1FS002.000, and Automotive Fuel, Workpaper 1FS002.001. This forecast is increased by net three vehicles, however due to timing, type, and acquisition price of vehicles, this results in a net reduction in SDG&E's forecast. SDG&E corrects its Test Year (TY) 2024 O&M forecasted for Automotive Fuel down from \$9.934 million to \$9.924 million. (See Appendix B for more information.)

<sup>9</sup> SDG&E discovered errors in its Vehicle additions forecast, Workpaper 1FS001.003, and subsequently the related sections in Garage Operations, Workpaper 1FS002.000, and Automotive Fuel, Workpaper 1FS002.001. This forecast is increased by net three vehicles, however due to timing, type, and acquisition price of vehicles, this results in a net reduction in SDG&E's overall forecast. SDG&E corrects its Test Year (TY) 2024 O&M forecasted for Maintenance Garage Operation from \$15.108 million to \$15.199 million. Please see Appendix for corrections. (See Appendix B and C for more information.)

<sup>10</sup> Cal Advocates opposes SDG&E's incremental maintenance garage operations expense related to Vehicle additions in Workpaper 1FS001.002 and Workpaper 1FS001.003. Calculation is \$15.199 million SDG&E corrected forecast minus \$0.851 million 1FS001.002 and minus \$1.599 million 1FS001.003. (See Appendix B and C for more information.)

<sup>11</sup> Ex. TURN-10 (Testimony of Garrick Jones on behalf of TURN), March 27, 2023, at 1, 6.

<sup>12</sup> SDG&E discovered errors in its Vehicle additions forecast, Workpaper 1FS001.003. This forecast is increased by net three vehicles, however due to timing, type, and acquisition price of vehicles, this results in a net reduction in SDG&E's forecast. SDG&E corrects its Test Year (TY) 2024 O&M forecasted for Lease & License down from \$24.050 to \$23.824. (See Appendix B and E for more information.)

1 forecast and eliminating the vehicle additions to the fleet in  
2 workpaper 1FS001.003.

3 **C. CEJA**

4 The following is a summary of CEJA’s position on SDG&E Fleet Services:<sup>13</sup>

- 5 • Deny SDG&E’s request of \$0.026 million in Lease & License  
6 expense for six hydrogen fuel-cell electric vehicles (HFCEV).

7 **III. DISPUTED COSTS**

8 **A. Cal Advocates**

9 Cal Advocates takes issue with the Test Year O&M forecast of \$23.824 million for  
10 SDG&E Fleet Services Lease & License Costs, workpapers 1FS000.001 – 1FS000.004 and seeks  
11 a reduction to \$16.660 million.<sup>14</sup> Cal Advocates states that “SDG&E’s forecasting methodology  
12 is unreliable regardless of the support for its forecast and any rationale.<sup>15”</sup>

13 Cal Advocates and TURN make similar arguments. Therefore, to reduce repetition,  
14 similar intervenor arguments are covered in a single section of my rebuttal testimony as the  
15 arguments are analogous to both parties. Please also see SDG&E’s rebuttal to TURN’s  
16 arguments in Section III.B below as it is also applicable to Cal Advocates’ testimony.

17 **1. TY2019 GRC Feedback, Analysis, and Improvements to Current**  
18 **Forecast**

19 SDG&E disagrees with Cal Advocates’ assertion that “SDG&E failed to provide  
20 sufficient evidence to warrant an excessive increase in its TY 2024 forecast,”<sup>16</sup> as SDG&E has  
21 learned and improved its forecasting and evidentiary support in response to the TY2019 GRC  
22 Decision. In its decision, the Commission wrote:

23 SDG&E’s TY2019 forecast for Ownership Costs in relation to its historical costs  
24 is analogous to that of SoCalGas’ in that there is a substantial difference between  
25 the TY2019 forecast and historical costs with no adequate explanation regarding

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<sup>13</sup> Ex. CEJA-01 (Prepared Testimony of Matthew Vespa, Sara Gersen, Sasan Saadat, and Rebecca Barker on behalf of CEJA), March 27, 2023, at 4, 90-92.

<sup>14</sup> Ex. CA-11 (L. Mark Waterworth) at 24.

<sup>15</sup> *Ibid.*

<sup>16</sup> *Id.* at 27.

1 the significant disparity. We make the same analogous findings and conclusions  
2 as we did in the SoCalGas portion as discussed in section 24.1.4 of the decision.<sup>17</sup>

3 By reference, the Commission included section 24.1.4 of SoCalGas’s Fleet Services  
4 discussion and found it analogous to SDG&E’s.

5 In our review of SoCalGas’ testimony, we find that SoCalGas did not fully  
6 explain why costs were forecast to increase by such an amount compared to other  
7 years except for stating that some of the costs are to comply with state and federal  
8 requirements. Yet Table CLH-3 in Exhibit 192279 shows that increased  
9 compliance requirements only accounts for around \$5.650 million of the increase.  
10 With respect to ordered and planned vehicle replacements, we find that these cost  
11 drivers are not unique to the TY. In 2017 for example, there presumably were  
12 orders and planned replacements from prior years that took effect in 2017 and  
13 these costs already are reflected in 2017 actual expenses.<sup>18</sup>

14 SDG&E applied this feedback to the 2024 GRC and included in its forecast the highest  
15 level of detail and supportive evidence available for Fleet related expenses. Specifically,  
16 SDG&E provided information regarding each vehicle intended to be replaced or added to the  
17 Fleet; detailed lease terms and conditions; month-by-month expenses for each asset; and  
18 annualized summaries for each asset. The methodology in which SDG&E arrived at its forecast  
19 of \$23.824 million in its TY2024 Fleet Lease & License expense is transparent<sup>19</sup> and supporting  
20 detailed evidence was made available to parties.<sup>20</sup> Additionally, SDG&E’s forecast includes the  
21 reduction of GHG emissions through an acquisition plan that includes “575<sup>21</sup> vehicles and/or  
22 pieces of equipment, or 68%, of the planned acquisitions [that] are either Electrified, Zero-  
23 Emission Vehicles (ZEVs), or pieces of equipment with no fuel required.<sup>22</sup>”

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<sup>17</sup> Decision (D.) 19-09-051 at 413-414.

<sup>18</sup> *Id.* at 397.

<sup>19</sup> Ex. SDG&E-22-R (Revised Prepared Direct Testimony of Arthur Alvarez) at AA-21.

<sup>20</sup> Ex. SDG&E-22-WP-R (Revised Workpapers to Prepared Direct Testimony of Arthur Alvarez).

<sup>21</sup> SDG&E discovered errors in its Vehicle additions forecast, Workpaper 1FS001.003. This forecast is increased by net three vehicles, however due to timing, type, and acquisition price of vehicles, this results in a net reduction in SDG&E’s forecast. (*See Appendix E for more information.*)

<sup>22</sup> Ex. SDG&E-22-R (Arthur Alvarez) at AA-23.



1                                   **2.       Cal Advocates’ Comparison Between SDG&E’s TY2024 GRC**  
2                                   **Application to TY2019 GRC is Flawed**

3                   SDG&E believes that Cal Advocates’ comparison between the 2019 GRC and SDG&E’s  
4 2024 GRC Application is flawed, as Cal Advocates inexplicably based its analysis solely on  
5 TY2016 and TY2019 GRC historical data, instead of reviewing the evidence that supports the  
6 forecast.

7                   Cal Advocates points to SDG&E’s TY2019 GRC vehicle replacement forecast (2017 –  
8 2019), which shows SDG&E forecasted to replace or add a total of 999 vehicles over the three-  
9 year period, and highlights that SDG&E acquired only 358 vehicles during this time period.<sup>23</sup>  
10 This argument, however, is duplicitous as Cal Advocates casually omits the fact that the  
11 forecasted replacement level was not authorized in the TY2019 GRC.

12                   In fact, as later shown by Cal Advocates, but not highlighted as a reason for the under-  
13 replacement of vehicles compared to the forecast, SDG&E’s TY2019 request of \$24.5 million  
14 for vehicle Lease & License<sup>24</sup> costs was not adopted by the CPUC and instead a funding level of  
15 \$13.1 million was authorized.<sup>25</sup> The 2019 GRC Decision made the following conclusion:

16  
17                   67. ORA’s recommendation to use 2017 actual vehicle ownership costs for  
18 SoCalGas’ and SDG&E’s respective Ownership Costs should be adopted subject  
19 to TURN’s recommendation to add costs relating to ATCM compliance  
20 replacements.<sup>26</sup>  
21

22                   In accordance with Conclusion of Law 67 of the 2019 GRC Decision provided above,  
23 SDG&E focused on CARB Truck & Bus required replacements. SDG&E did not execute its  
24 vehicle replacement plan as forecasted in the 2019 GRC given the direction from the  
25 Commission in the 2019 GRC Decision.

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<sup>23</sup> Ex. CA-11 (L. Mark Waterworth) at 25, Table 11-14.

<sup>24</sup> Formerly referred to as “Ownership costs.”

<sup>25</sup> Ex. CA-11 (L. Mark Waterworth) at 26, Table 11-16.

<sup>26</sup> D.19-09-051 at 769, Conclusion of Law (COL) 69.

1 **SDG&E overspent its TY2019 GRC authorized funding levels by as much as 27%<sup>27</sup>**  
2 **per year to comply with CARB program requirements, complete a limited number of**  
3 **replacements and additions to SDG&E’s Fleet in support of incremental FTEs**

4 The funding level set as part of the TY2019 GRC decision was insufficient to cover costs  
5 associated with the California Air Resources Board’s (CARB) required replacements, a limited  
6 number of critical asset replacements, and vehicle additions to SDG&E’s Fleet. The authorized  
7 funding level for 2019 – 2021 was \$13.1 million, while SDG&E spent \$16.2 million, \$16.6  
8 million, and \$15.9 million in each of these respective years<sup>28</sup> to replace vehicles to comply with  
9 CARB’s Truck & Bus regulation requirements, replace the most critical assets in the Fleet, and  
10 add vehicles to the Fleet for incremental FTEs and business needs. As such, SDG&E was unable  
11 to act on the replacement plan forecast put forth in the TY2019 GRC and instead SDG&E  
12 followed the guidance of the Commission aligned with the authorized TY2019 funding levels.

13 **As part of SDG&E’s TY2024 Fleet Lease & License cost forecast, SDG&E has**  
14 **submitted 66 pages of supplemental workpapers<sup>29</sup> that provide month-by-month expense**  
15 **forecasts for each vehicle lease currently in the SDG&E Fleet and each lease SDG&E**  
16 **intends to add as a result of replacing an existing asset or adding a new asset to the Fleet**

17 SDG&E has provided approximately 2,872 rows of individual asset lease terms,  
18 conditions, lease effective dates, lease end dates, pricing, interest rates, vehicle details, monthly  
19 costs per asset and annualized summaries for each asset in support of SDG&E’s Lease & License  
20 forecast of \$23.824 million.

21 Neither Cal Advocates nor TURN have disputed or put forth any argument as to why a  
22 single vehicle, or line expense, or SDG&E’s methodology for vehicle replacements in the  
23 acquisition plan is inappropriate or why any expense should be disallowed or removed from the  
24 forecast.

25 **SDG&E’s Fleet is at end-of-life and requires replacement**

26 SDG&E’s Fleet has aged, as “The [average] age of SDG&E’s vehicles increased from  
27 101 months (8.4 years) in 2016 to 110 months (9.2 years) in 2021”<sup>30</sup> due to a lack of authorized

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<sup>27</sup> 2020 Actual expense of \$16.6 million divided by TY2019 authorized funding of \$13.1 million.

<sup>28</sup> Ex. CA-11 (L. Mark Waterworth) at 26, Table 11-16.

<sup>29</sup> Ex. SDG&E-22-WP-R (Arthur Alvarez) at 25–92.

<sup>30</sup> Ex. TURN-10 (Garrick Jones) at 8.

1 GRC funding to undertake an appropriate replacement plan of aging assets. Table AA-1 below  
 2 shows that SDG&E’s oldest assets are topping 288 months (24 years) for the over-the-road  
 3 (OTR) vehicles (Major groups 1 – 5), while the non-over-the-road (Non-OTR) assets (Major  
 4 groups 6 – 9) have aged as much as 710 months (59 years) at year end 2021. Once SDG&E’s  
 5 proposed replacement plan is approved, SDG&E will start to see an improvement in the age of  
 6 assets as SDG&E estimates that by year-end 2024 the oldest OTR assets will still top 316 months  
 7 (26 years) and 738 months (61 years) for the non-OTR assets.

8  
 9 **TABLE AA-1<sup>31</sup>**  
 10 **SDG&E Fleet Maximum Age Over Time**

<b>MAJOR GROUP</b>	<b>2016 Maximum Age (months)</b>	<b>2021 Maximum Age (months)</b>	<b>Forecasted 2024 Maximum Age (months)</b>
1. Automobile	122	167	139
2. Compact Truck Vans	235	288	316
3. Light Truck Vans	242	259	243
4. Medium Duty Truck	206	255	182
5. Heavy Duty Truck	207	184	194
6. Mechanized Trailer	328	391	419
7. Non-Mechanized Trailer	652	710	738
8. P.O.E. / M.W.E.	304	368	384
9. Other	365	133	161

11  
 12 **SDG&E is replacing Fleet vehicles that are fully amortized with little to no costs**  
 13 **reflected in historical data**

14 Cal Advocates states that “SDG&E’s forecasts a significant increase (51%) from 2021  
 15 base year to the 2024 forecast year.”<sup>32</sup> SDG&E explains the cost increase in the following data  
 16 request response to Cal Advocates:

<sup>31</sup> See Appendix J, at AA-K-5 (SDG&E Response to Data Request TURN-SEU-041 Question 20).

<sup>32</sup> Ex. CA-11 (L. Mark Waterworth) at 25.

1 Almost all of the assets included for replacement in 1FS001.002 [Replacement  
2 Plan and Salvage] are fully amortized and therefore, have a \$0 lease expense in  
3 some or all historical years and base year. As such, lease expense will increase  
4 from \$0 in base year to the annualized lease expense for that asset being replaced  
5 in one or more of the forecast years. This would make the lease expense appear as  
6 an incremental expense since SDG&E would be adding lease expense for an asset  
7 for which there was none.<sup>33</sup>  
8

9 As an example, SDG&E has forecasted to replace old unit# A1500 – 2011 Toyota Prius  
10 with a Chevrolet Bolt (ZEV) with an anticipated lease start date of May 1, 2024.<sup>34</sup> Since this  
11 asset arrives mid-year, there are eight monthly payments in 2024 which total a TY2024 annual  
12 expense of \$4,661.38.<sup>35</sup> The asset being replaced, old unit# A1500 was fully amortized in  
13 October 2016 and has a zero-dollar lease expense in base year 2021, but also a zero-dollar lease  
14 expense represented in historical 2017 – 2021 data. Therefore, this replacement asset would have  
15 an incremental expense in 2024 of the full lease expense described above since there is no  
16 expense to represent this old asset in base year or any of the historical years. Of the 2,116 assets  
17 in the SDG&E Fleet 1,566, or 74% were fully amortized at year-end 2021.<sup>36</sup> Moreover, of the  
18 844<sup>37</sup> assets proposed for replacement/acquisitions in SDG&E’s forecast, only 30 have active  
19 leases in effect in 2022 onward, while the remaining 814 assets forecast for replacement by  
20 SDG&E are fully amortized or adds. The expenses for these vehicles will be shown as an  
21 incremental expense as the vehicles being replaced have no lease expense represented in some or  
22 all historical data. As a result, almost all vehicle replacements will show as a new/incremental  
23 cost in the 2024 GRC given that SDG&E is adding lease expenses where there currently are no  
24 costs.

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<sup>33</sup> See Appendix H, at AA-H-7 (SDG&E Response to Data Request POA-SDGE-065-LMW\_SDGE-22 Question 6).

<sup>34</sup> Ex. SDG&E-22-WP-R (Arthur Alvarez) at 58, line labeled Replacement A1500.

<sup>35</sup> *Ibid.*

<sup>36</sup> See Appendix J, at AA-K-9 – AA-K-14 (SDG&E Response to Data Request TURN-SEU-041 Question 20).

<sup>37</sup> SDG&E corrected its response to PAO-SDGE-065 Question 1b, from 841 to 844, due to 4 incremental vehicles. (See Appendix H, at AA-H-2 [response to PAO-SDGE-065 Question 1b]; Appendix I, at AA-I-2 [response to PAO-SDGE-097-LMW Question 4]; Appendix J, at AA-K-2 – AA-K-4 [response to TURN-SEU-041 Question 18].) In addition, as cited previously, in preparing for Rebuttal Testimony, SDG&E eliminated one vehicle addition. (See Appendix E for additional information.)

1                                   **3. Cal Advocates' Recommended Funding Level Would Result in**  
2                                   **SDG&E Canceling Existing Orders Impacting Sustainability Efforts**

3                   The funding level recommended by Cal Advocates is insufficient to cover SDG&E's  
4 existing lease obligations. If SDG&E Fleet Services were to stop all vehicle acquisitions during  
5 the 2024 GRC Forecast (2022-2024), the minimum funding level to cover existing obligations is  
6 \$18.7 million in the Lease & License expense category,<sup>38</sup> yet Cal Advocates recommended a  
7 funding level of \$16.6 million. This funding level would leave SDG&E underfunded by \$2.1  
8 million per year and would eviscerate the possibility of any end-of-life asset replacements to  
9 Electrify and convert the Fleet to ZEVs or add vehicles to SDG&E's Fleet.

10                  The funding level recommended by Cal Advocates would result in canceling existing  
11 contracts and commitments for vehicles on order and continue to operate the aging gasoline and  
12 diesel vehicle Fleet instead of replacing assets with electrified vehicles and ZEVs. This would  
13 be contrary to State climate-related goals and have a devastating effect on SDG&E's  
14 sustainability goal to reduce over 3 million pounds of CO2 per year from our service territory,  
15 and over 730 thousand pounds of CO2 emissions from Disadvantaged Communities,<sup>39</sup> by  
16 electrifying 54% of the light duty Fleet and converting 18% of the overall Fleet to ZEVs by year  
17 end 2024.<sup>40</sup>

18                                   **SDG&E's Vehicles Additions & Fleet Garage Operations Cost**

19                  Cal Advocates takes issue with the Test Year O&M forecast of \$15.199 million<sup>41</sup> for  
20 SDG&E Fleet Services Maintenance Garage Operations Cost, workpaper 1FS002.000 related to  
21 SDG&E's forecasted Vehicle Additions found in workpaper 1FS001.003, seeking a reduction to  
22 \$12.748 million.<sup>42</sup> Cal Advocates states that "[it] opposes [SDG&E's] \$2.450 million<sup>43</sup>

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<sup>38</sup> See Appendix H, at AA-H-4 (SDG&E Response to Data Request POA-SDGE-065-LMW\_SDGE-22 Question 4); Ex. SDG&E-22-WP-R (Arthur Alvarez), sum of 1FS001.001 – Existing Leases & Fees and the portion of 1FS001.002 – Replacement Plan and Salvaged already under purchase order; and Ex. SDG&E-22-R (Arthur Alvarez) at AA-27.

<sup>39</sup> Ex. SDG&E-22-R (Arthur Alvarez) at AA-15.

<sup>40</sup> *Id.* at AA-14.

<sup>41</sup> See Appendix C for more information regarding corrections made to Workpaper 1FS002.000 – Garage Maintenance Operations.

<sup>42</sup> Ex. CA-11 (L. Mark Waterworth) at 29.

<sup>43</sup> See Appendix C for more information regarding corrections made to workpaper 1FS002.000 – Garage Maintenance Operations that corrects this figure from \$2.360 million to \$2.450 million.

1 incremental [Garage Operations] forecast. Cal Advocates' opposition is based on its argument  
2 related to vehicle costs and the addition of incremental vehicles forecasted by SDG&E without  
3 providing any proof that these additional vehicles will be added outside an overly aggressive  
4 vehicle forecast.”<sup>44</sup>

5 In contrast to Cal Advocates' glaring lack of evidence, SDG&E has provided numerous  
6 citations, forecasts, and lease terms and conditions to support the vehicle additions forecast and  
7 associated costs in the Lease & License and Garage Operations workpapers. Cal Advocates  
8 opposes both the Lease & License expense related to vehicle additions as well as the incremental  
9 maintenance costs required to maintain a larger Fleet. SDG&E asserts that Cal Advocates does  
10 not dispute the methodology or calculations of the incremental maintenance costs. However, Cal  
11 Advocates claims that the justification for vehicle additions is not well supported in testimony  
12 and workpapers;<sup>45</sup> thus, the associated incremental maintenance costs should be removed. To  
13 counter these assertions, SDG&E will focus its discussion on why the vehicle additions to the  
14 Fleet are well supported, substantiated by testimony and workpapers, and how there is  
15 substantial justification for these additions to be approved by the Commission.

#### 16 **Support & Justification for Vehicle Additions**

17 SDG&E's Fleet Services testimony and workpapers<sup>46</sup> provide the specific vehicle details,  
18 costs, and forecast for the vehicle additions needed in support of various witness areas. Each  
19 vehicle addition sponsoring witness listed in Exhibit SDG&E-22-R at AA-20 through AA-21,  
20 has provided testimony and/or workpapers that tie their respective vehicle addition request with  
21 an FTE increase, an incremental activity, or a change in business practice. Due to the timing of  
22 how GRC forecasts and testimony are put together, it is not always possible to enumerate every  
23 incremental FTE that requires a vehicle in testimony as typically the number of incremental  
24 FTEs are listed in workpapers rather than listed in testimony.

25 SDG&E provided Cal Advocates and TURN a listing of sponsoring witnesses that have  
26 requested additional vehicles for their witness areas, number of vehicles requested per year, and

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<sup>44</sup> Ex. CA-11 (L. Mark Waterworth) at 29.

<sup>45</sup> Ex. CA-11 (L. Mark Waterworth) at 27.

<sup>46</sup> Ex. SDG&E-22-R (Arthur Alvarez); Ex. SDG&E-22-WP-R (Arthur Alvarez).

1 quoted texts from several of the witness areas which provide justifications for the additional  
2 vehicles requested.<sup>47</sup>

3 Each of the cited witness areas provides context for the vehicle additions in support of  
4 incremental FTEs, or business rationale which can be found in each witness's respective  
5 workpaper and/or other sections of witness's testimony. Cal Advocates mistakenly asserts that  
6 SDG&E does not provide justification for the additional vehicles, when in fact SDG&E has  
7 provided several witnesses that clearly sponsor and justify the need for additional vehicles in  
8 connection with incremental FTEs in each witness's testimony and workpapers.

9 The Commission should consider each witness's justification for incremental FTEs and  
10 vehicle additions in support of those FTEs. Should the Commission find the incremental FTEs  
11 appropriate, they should also approve the costs related to the vehicle additions to SDG&E's  
12 Fleet.

13 To further clarify the relationship between incremental FTEs, projects, or activities and  
14 the requested vehicle additions in Exhibit SDG&E-22-R (Fleet Services), please also refer to the  
15 rebuttal testimony exhibits below.

- 16 • Customer Service Field Operations – Exhibit SDG&E-217 – Section V.1
- 17 • Safety, Risk & Asset Management Systems – Exhibit SDG&E-231,  
18 Section III. A.3
- 19 • Gas Integrity Management Programs – Exhibit SDG&E-209, Section IV
- 20 • Clean Energy Innovations – Exhibit SDG&E-215, Section VI
- 21 • Electric Operations O&M – Exhibit SDG&E-212, Section III.A
- 22 • Wildfire Mitigation and Vegetation Management – Exhibit SDG&E-213,  
23 Section VI.1 and 2
- 24 • Gas Distribution – Exhibit SDG&E-204, Section III.C
- 25 • Fleet Services Vehicle Additions Request, Exhibit SDG&E-222, Section  
26 III.A

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<sup>47</sup> See Appendix I, at AA-I-2 (response to PAO-SDGE-097-LMW Question 4); and Appendix J, at AA-K-2 – AA-K-4 (response to TURN-SEU-041 Question 18).

1           **Vehicle Additions for EV Pilot**

2           Fleet services is requesting an additional two vehicles to pilot fully electric medium- and  
3 heavy-duty aerial utility trucks. The Direct Testimony of Dale Tattersall (Ex. SDG&E-23 - Real  
4 Estate, Land Services & Facilities Operations) provides details for costs associated with EV  
5 charging infrastructure and DC Fast chargers to support these new EVs. SDG&E introduced this  
6 pilot in Fleet Services direct testimony (Exhibit SDG&E-22-R) by stating that, “In early 2023,  
7 SDG&E anticipates the completion of a pilot for one fully electric medium-duty insulated aerial  
8 unit (commonly known as a bucket truck) with Terex Utilities, utilizing a Zeus Electric Chassis  
9 and a Viatec Smart electric power take-off (ePTO) system.”<sup>48</sup> Additionally, Fleet Services  
10 requested in workpapers the addition of one heavy duty fully electric International eM2 55 foot  
11 Aerial bucket truck with a Viatec Upfit.<sup>49</sup> These two bucket trucks will serve as SDG&E’s pilot  
12 projects into fully electric medium- and heavy-duty bucket truck applications. Fleet Services  
13 intends to operate these trucks as part of the Fleet and rotate the two trucks between various  
14 working groups throughout the service territory to solicit feedback on the technology. SDG&E  
15 intends to use the feedback from this pilot to inform the acquisition of fully electric bucket trucks  
16 in the future.

17           **Vehicle Additions to the Fleet are a standard and historically validated activity**

18           Vehicle additions to SDG&E’s Fleet is common practice as the need is typically  
19 associated with added positions or increased business activity that necessitates additional  
20 vehicles. From 2017 – 2022, SDG&E completed 277 vehicle additions to the Fleet in support of  
21 various operating group needs.<sup>50</sup> SDG&E has forecast 1, 56, and 38<sup>51</sup> vehicles additions in 2022,  
22 2023, and 2024<sup>52</sup> respectively and has in fact completed thirty vehicle additions in 2022. As

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<sup>48</sup> Ex. SDG&E-22-R (Arthur Alvarez) at AA-13.

<sup>49</sup> Ex. SDG&E-22-WP-R (Arthur Alvarez) at 65, row “GRC Fleet 2.”

<sup>50</sup> See Appendix J, at AA-K-2 – AA-K-15 (responses to Data Request TURN-SEU-041 Questions 18, 20i-iv, 24a-f, and 30); Appendix H, at AA-H-5 – AA-H-6 (response to Data Request POA-SDGE-065-LMW\_SDGE-22 Question 5 with added data for 2022.)

<sup>51</sup> See Appendix I, at AA-I-2 (response to Data Request PAO-SDGE-097-LMW Question 4) and Appendix J, at AA-K-2 – AA-K-4 (response to Data Request TURN-SEU-041 Question 18) regarding the correction in the number of incremental vehicles from 92 to 95.

<sup>52</sup> Ex. SDG&E-22-WP-R (Arthur Alvarez), Workpaper 1FS001.003, at 65–66.



1 shown in Tables AA-2 and AA-3 below, ninety-five vehicle additions to SDG&E’s Fleet in the  
 2 2024 GRC forecast are in-line with historical increases.

3 **TABLE AA-2**  
 4 **SDG&E Historical Additions to the Fleet<sup>53</sup>**

	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Average 2017-2021</b>
Vehicle Additions	37	70	26	26	88	49

5  
 6 **TABLE AA-3**  
 7 **SDG&E Forecast Vehicle Additions to the Fleet<sup>54</sup>**

<b>Workpaper</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>Average 2022-2024</b>
1FS001.003 - Vehicle Additions	1	56	38	32

8  
 9 It should be noted that SDG&E also includes incremental vehicles in the Ordered and  
 10 Replacement Plan sections of workpapers, 1FS001.002. These incremental vehicles differ from  
 11 those found in the Vehicle Additions workpaper in that the incremental vehicles found in  
 12 Workpaper 1FS001.002 are for projects and/or incremental FTEs commencing prior to when the  
 13 GRC Application was filed, while those found in Ex. SDGE-22-WP-R Workpaper 1FS001.003  
 14 are for projects and/or incremental FTEs submitted as part of this GRC application, specific  
 15 support for which would be found in the above cited witness testimony.

16 The Commission should review the incremental activity, projects, and/or incremental  
 17 FTE requests of the listed witness areas and subsequently approve or deny those projects and the  
 18 associated additional vehicle requests detailed in my testimony and workpapers.  
 19

<sup>53</sup> See Appendix J, at AA-K-2 – AA-K-15 (responses to Data Request TURN-SEU-041 Questions 18, 20i-iv, 24a-f, and 30); Appendix H, at AA-H-5 – AA-H-6 (response to Data Request POA-SDGE-065-LMW\_SDGE-22 Question 5 with added data for 2022.)

<sup>54</sup> Ex. SDG&E-22-WP-R (Arthur Alvarez), Workpaper 1FS001.003 at 65–66.

1                   **4. Cal Advocates' Own Data Shows SDG&E's Fuel Forecast is**  
2                   **Reasonable**

3                   Cal Advocates provides a table that shows gasoline prices (but excludes diesel fuel)  
4 fluctuate over time and in fact show prices continued to escalate from the price levels used by  
5 SDG&E in March 2022.<sup>55</sup> According to Cal Advocates' table, price levels peaked in June 2022.  
6 SDG&E's internal fuel invoice data for gasoline and diesel fuels show that fuel price levels  
7 peaked in June 2022 and have remained significantly elevated compared to historical years. Cal  
8 Advocates' gasoline table arrives at an average 2022 price per gallon of gasoline of \$5.40  
9 compared to SDG&E's price per gallon forecast of \$5.49, a difference of 1.6% in price per  
10 gallon. It appears to SDG&E that Cal Advocates' findings support and justify SDG&E's use of  
11 a \$5.49 per gallon of gasoline forecast.

12                  The Commission should accept SDG&E's and Cal Advocates' evidence of elevated fuel  
13 prices and adopt SDG&E's Automotive Fuel expense request of \$9.924 million and reject Cal  
14 Advocates' unrealistically low estimate of \$6.652 million.

15                   **Automotive Fuel Forecast based on a point-in-time is appropriate for a GRC**  
16 **forecast**

17                  Cal Advocates takes issue with the Test Year O&M forecast of \$9.924 million<sup>56</sup> for  
18 SDG&E's Fleet Services Automotive Fuel Cost, workpaper 1FS002.001 and seeks a reduction to  
19 \$6.652 million.<sup>57</sup> Cal Advocates states that "SDG&E's incremental increase is based on the  
20 price of fuel when fuel was at an excessively high level... reliance on a fuel price at a specific  
21 point in time is not a reasonable basis to increase a fuel forecast."<sup>58</sup> SDG&E disagrees with Cal  
22 Advocates' assertion that SDG&E should not rely on the price of fuel at the time of the GRC  
23 Application to estimate future funding requirements on the grounds that automotive fuel was  
24 trending upwards to higher price levels. As Cal Advocates correctly points out, at the time of  
25 SDG&E's GRC Automotive Fuel forecast calculation, fuel prices were climbing at an  
26 unprecedented rate. From January 2022 to March 2022, SDG&E observed an increase of 28% in

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<sup>55</sup> Ex. CA-11 (L. Mark Waterworth) at 38, Table 11-17.

<sup>56</sup> See Appendix D regarding corrections made to Ex. SDGE-22-WP-R Workpaper 1FS002.001 – Automotive Fuel that corrects this figure from \$9.934 million to \$9.924 million.

<sup>57</sup> Ex. CA-11 (L. Mark Waterworth) at 28.

<sup>58</sup> *Ibid.*

1 gasoline pricing and 23% in diesel pricing.<sup>59</sup> Comparing March 2022 pricing to March 2021  
2 pricing, gasoline was up 39% year-over-year while diesel was up 38% year-over-year.<sup>60</sup>  
3 SDG&E took a conservative approach and used the best information available, utilizing invoiced  
4 fuel prices available at the time to estimate the funding level required to continue to procure the  
5 same average quantity of bulk fuel at these elevated prices.

## 6 **B. TURN**

7 TURN takes issue with the Test Year O&M forecast of \$23.824 million for SDG&E's  
8 Fleet Services Lease & License Cost, workpaper 1FS001.001 – 1FS001.004 and seeks a  
9 reduction to \$20.027 million.<sup>61</sup> TURN states that “The utilities continue the unsupported  
10 practice of forecasting significant increases to fleet lease and license costs and propose  
11 replacement programs that are overly aggressive when compared with historical norms and  
12 vehicle-addition programs are not supported by their respective evidence.”<sup>62</sup>

13 TURN's arguments are very similar to Cal Advocates'. Thus, to reduce repetition,  
14 SDG&E's rebuttal to intervenor arguments related to incremental vehicles are covered in Section  
15 III.A (Cal Advocates) above.

16 SDG&E disagrees with TURN's assertion that SDG&E over-forecasts and underspends  
17 GRC funding.<sup>63</sup> TURN's testimony demonstrates that SDG&E's authorized funding level was  
18 \$14.739 million<sup>64</sup> for 2019 – 2021 while SDG&E spent \$16.244 million, \$16.660 million, and  
19 \$15.944 million in each respective year.

20 TURN provides the following to support its recommended forecast of \$20.027 million.  
21 “TURN's recommended forecast reductions are related to the volume of acquisitions that are

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<sup>59</sup> SDG&E bulk price of gasoline in January 2022 was \$3.93, compared to \$5.49 in March 2022.  
SDG&E bulk fuel price of diesel fuel in January 2022 was \$4.38, compared to \$5.68 in March 2022.

<sup>60</sup> SDG&E bulk price of gasoline in March 2021 was \$3.34, compared to \$5.49 March 2022. SDG&E  
bulk fuel price of diesel fuel in March 2021 was \$3.51, compared to \$5.68 in March 2022.

<sup>61</sup> Ex. TURN-10 (Garrick Jones) at 1.

<sup>62</sup> *Ibid.*

<sup>63</sup> *Id.* at 4.

<sup>64</sup> *Ibid.*, Table 4; *See* Appendix G, at 3, TURN response to SCG-SDGE-TURN-004 Question 5 showing  
corrected figure submitted by TURN. This figure is the TY2019 authorized funding level escalated to  
2021\$. TURN provided Table 4: Summary of 2019 GRC Utility-Forecasted and CPUC-Authorized  
and Recorded Total Lease and License Costs (SDG&E) (1,000s of 2021\$).

1 driven by (i) an excessive number of replacements, (ii) incremental vehicles that are ostensibly  
2 driven by additional business-unit needs but that is again poorly supported in the record.”<sup>65</sup>

3 TURN also goes on to state, “The utility vehicle replacement programs are overly aggressive  
4 when compared with historical norms.”<sup>66</sup>

5 SDG&E disagrees with TURN’s analysis that SDG&E has forecasted an excessive  
6 number of vehicle replacements or that historical norms are indicative of future forecasts in this  
7 case. As stated by TURN, “[t]he [average] age of SDG&E’s vehicles increased from 101  
8 months (8.4 years) in 2016 to 110 months (9.2 years) in 2021”<sup>67</sup> due to a lack of authorized GRC  
9 funding to undertake an appropriate replacement plan of aging assets. This underfunding  
10 scenario has led to an increased number of vehicles that are past their replacement criteria and  
11 are at end-of-life. SDG&E has forecasted a replacement plan that seeks to comply with CARB  
12 mandates, replace the oldest and worst condition vehicles in SDG&E’s Fleet while advancing  
13 electrification and zero emission vehicle goals, which will focus on decarbonizing  
14 Disadvantaged Communities with the removal of over 3 million pounds of CO<sub>2</sub> per year from  
15 our service territory and includes vehicle additions to the Fleet in support of various other  
16 witness area’s needs. SDG&E’s forecast seeks to replace 503 OTR vehicles that are on average  
17 12 years old, with the oldest at almost 24 years old, and 63 non-OTR assets that are on average  
18 22 years old with the oldest at almost 54 years old.<sup>68</sup> These assets are clearly well past  
19 established replacement thresholds and should be authorized for replacement which will allow  
20 SDG&E the opportunity to convert many of these vehicles to Electrified vehicles and ZEVs in  
21 alignment with California’s goals to reduce GHG emissions to 40% below 1990 levels<sup>69</sup>.

22 **Acquisition costs per year, not number of vehicles, is the correct metric to determine**  
23 **Lease & License expense and compare forecasts to historical data**

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<sup>65</sup> Ex. TURN-10 (Garrick Jones) at 6.

<sup>66</sup> *Id.* at 8.

<sup>67</sup> *Ibid.*

<sup>68</sup> Ex. SDG&E-22-WP-R (Arthur Alvarez) at 58–63, OTR – billing code 1 – 5, non-OTR – billing code 6 – 8 using field labeled “Old Unit Age (months).”

<sup>69</sup> Senate Bill 32 (2016 Cal. Legis. Ch. 249), available at [https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\\_id=201520160SB32](https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=201520160SB32).

1 SDG&E utilized the authorized funding from the TY2019 GRC to replace medium- and  
2 heavy-duty vehicles to comply with CARB Truck & Bus regulation. As stated in my direct  
3 testimony, “These vehicle replacements tend to be some of the most expensive vehicles in the  
4 Fleet due to the specialized equipment, cargo carrying capacity, safety equipment like non-  
5 conductive paint and materials required for electric work, and high torque and horsepower  
6 requirements.”<sup>70</sup> The high per-unit costs of these medium- and heavy-duty units lowered the  
7 overall number of units SDG&E was able to acquire in a given year. If SDG&E instead  
8 aggregates the acquisition costs of the assets per year and compares historical and forecasted  
9 acquisition costs, it is clear that SDG&E’s forecast is appropriate and in-line with historical  
10 acquisitions.

11 From 2017 – 2021, SDG&E acquired an average of \$14.037 million in replacement  
12 assets per year,<sup>71</sup> that are added to SDG&E’s leasing portfolio, and repaid as a lease expense  
13 each month.<sup>72</sup> SDG&E forecasts an average acquisition cost of \$18.600 million per year  
14 between 2022 – 2024.<sup>73</sup> Although SDG&E’s forecast includes a higher number of vehicles in  
15 the replacement forecast than previously acquired, the higher volume is offset by a lower per-  
16 unit cost since SDG&E will complete the CARB Truck & Bus required replacement acquisitions  
17 and will be able to shift funding to non-CARB replacement acquisitions which are mostly light  
18 duty vehicles.

19 Applying a similar analysis to SDG&E’s vehicle additions forecast, Table AA-4 shows  
20 that from 2017 – 2021 SDG&E acquired an average of \$4.388 million in assets that are net adds  
21 to the Fleet. SDG&E’s forecast for 2022 – 2024, as shown in Table AA-5, includes an average of  
22 \$4.484 million per year of vehicle additions to the Fleet. The forecasted vehicle additions,  
23 therefore, are directly aligned with historical data, and in fact, much lower than SDG&E peak  
24 vehicle addition year in 2021 of \$6.853 million in Vehicle Additions acquisition costs.

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<sup>70</sup> Ex. SDG&E-22-R (Arthur Alvarez) at AA-27.

<sup>71</sup> See Table AA-4, *infra*.

<sup>72</sup> Ex. SDG&E-22-R (Arthur Alvarez) at AA-17 - AA-18.

<sup>73</sup> See Table AA-5, *infra*.

1  
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**TABLE AA-4  
SDG&E Historical Acquisition Costs by Year**

In thousands (\$000)

Replacement/Add	2017	2018	2019	2020	2021	Average 2017-2021
Added	3,098	5,010	2,628	4,352	6,853	4,388
<b>Total Adds</b>	<b>3,098</b>	<b>5,010</b>	<b>2,628</b>	<b>4,352</b>	<b>6,853</b>	<b>4,388</b>
Replacement Non-CARB	3,953	1,019	453	-	3,016	1,688
Replacement CARB	13,069	7,330	18,605	12,228	10,509	12,348
<b>Total Replacements Acquisitions</b>	<b>17,022</b>	<b>8,350</b>	<b>19,058</b>	<b>12,228</b>	<b>13,525</b>	<b>14,037</b>
<b>Total Asset Acquisitions</b>	<b>20,120</b>	<b>13,360</b>	<b>21,686</b>	<b>16,581</b>	<b>20,378</b>	<b>18,425</b>

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**TABLE AA-5  
SDG&E Forecast Acquisition Costs by Year**

In thousands (\$000)

Workpaper	Replacement/Add	2022	2023	2024	Average 2022-2024
1FS001.003 - Vehicle Additions	Add	650	4,380	2,966	2,665
1FS001.004 - Hydrogen fuel cell	Add	45	45	45	45
1FS001.002 - Ordered	Add	2,740	-	-	913
1FS001.002 - Replacement	Add	32	1,934	615	860
	<b>Total Add Acquisition cost</b>	<b>3,467</b>	<b>6,359</b>	<b>3,626</b>	<b>4,484</b>
1FS001.004 - Hydrogen fuel cell	Replacement Non-CARB			930	930
1FS001.002 - Ordered	Replacement Non-CARB	4,548	4,084	3,638	4,090
1FS001.002 - Replacement	Replacement Non-CARB	2,619	11,452	17,574	10,548
1FS001.002 - Ordered	Replacement CARB	4,001	205	-	1,402
1FS001.002 - Replacement	Replacement CARB	810	4,021	1,920	2,250
	<b>Total Replacements Acquisitions cost</b>	<b>11,978</b>	<b>19,762</b>	<b>24,062</b>	<b>18,600</b>
	<b>Total Asset Acquisitions cost</b>	<b>15,445</b>	<b>26,120</b>	<b>27,687</b>	<b>23,084</b>

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Contrary to Cal Advocates' and TURN's analysis, which focuses on the volume of vehicle acquisitions, it is the acquisition cost, length of lease term, interest rate, and the start date of the lease that determine the Lease & License expense for any given year. The Lease expense forecast does not change if 100 assets are purchased or if 300 assets are purchased if the underlying acquisition costs and related lease terms are identical for the grouping of vehicles.

1 The analysis provided by Cal Advocates and TURN based solely on the number of assets per  
2 year is deeply flawed as it does not consider the mechanics and accounting of Lease expenses.  
3 SDG&E has put forth a forecast that is in alignment with historical acquisition costs in the Fleet  
4 Lease & License forecast.

5 **TURN's recommended TY2024 Lease & License funding level of \$20.027 million**  
6 **would limit SDG&E's vehicle acquisitions to half of 2017 – 2021 historical averages**

7 SDG&E analyzed TURN's recommendation to remove all Vehicle Additions in Ex.  
8 SDG&E-22-WP-R Workpaper 1FS001.003 and reduce the not-yet-ordered leasing costs for  
9 vehicles in the Replacement Plan and Salvage in workpaper 1FS001.002 by 75% of SDG&E's  
10 forecast. SDG&E prioritized the not-yet-ordered CARB required vehicle replacements, then  
11 sorted the remaining assets by Lease Effective date and summed the TY2024 lease expense until  
12 a figure of \$1.292 million in TY2024 was achieved for the Replacement Plan and Salvage  
13 workpaper, 1FS001.002,<sup>74</sup> to align with TURN's recommendation for this workpaper.<sup>75</sup>  
14 SDG&E estimates that in order to meet TURN's recommended Lease & License funding level of  
15 \$20.027 million in TY2024 it would be required to reduce its aggregate acquisition per year from  
16 an average of \$23.084 million per year as forecast and shown on Table AA-5 above to \$9.661  
17 million per year as shown below in Table AA-6. In contrast, as previously shown in Table AA-4  
18 above, between 2017 – 2021, SDG&E acquired an average of \$18.425 million in Fleet assets per  
19 year. While TURN's recommendation to reduce SDG&E's forecast by \$3.797 million may seem  
20 appropriate on the surface, a deeper analysis into how this recommendation translates into  
21 SDG&E's ability to acquire assets demonstrates that it would reduce SDG&E's annual  
22 acquisitions to 52%<sup>76</sup> of the average acquisitions completed by SDG&E between 2017 – 2021  
23 and 28%<sup>77</sup> below the lowest acquisition year in 2018. To further highlight the disconnect  
24 between TURN's recommendation and historical acquisitions by SDG&E, the analysis shows  
25 that SDG&E would need to reduce its acquisitions to a low of \$6.533 million in assets in 2024 to

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<sup>74</sup> See Appendix F: Turn Recommended Analysis.

<sup>75</sup> Ex. TURN-10 (Garrick Jones) at 7, Table 6.

<sup>76</sup> \$9.661 million average acquisitions per year required to meet TURN's recommendation divided by SDG&E's 2017 – 2021 average acquisitions per year of \$18.425 million.

<sup>77</sup> \$9.661 million average acquisitions per year required to meet TURN's recommendation minus SDG&E's 2018 acquisitions of \$13.360 million divided by SDG&E's 2018 acquisitions of \$13.360 million.

1 comply with TURN's recommendation a reduction of 65%<sup>78</sup> compared to SDG&E's average  
2 historical acquisitions. TURN's recommended funding level for the Lease & License forecast is  
3 lacking in analysis in form of calculations or supporting workpapers and is not in-line with  
4 SDG&E's demonstrated historical vehicle acquisitions program and is contrary to the State's  
5 goal to reach carbon neutrality by 2045.

6 To further illustrate the restrictive nature placed on SDG&E's acquisition plan if TURN's  
7 recommendation is adopted, SDG&E has included in Table AA-6, below, the number of assets  
8 that will be acquired in forecast years 2022-2024 with TURN's recommendations. This  
9 recommendation would reduce SDG&E's acquisitions to an average of 87 units per year between  
10 2022 – 2024, which is on average 29%<sup>79</sup> less assets per year compared to 2017 – 2021 and  
11 matches SDG&E's lowest acquisition year in 2020 of 86 units<sup>80</sup>. This recommendation would  
12 require SDG&E to acquire as few as 42 units in 2024, or 66%<sup>81</sup> fewer units than the average  
13 acquisition from 2017 – 2021 as shown in Cal Advocates' testimony.<sup>82</sup> The number of vehicles  
14 SDG&E would be able to replace with TURN's recommended funding level places SDG&E far  
15 below the demonstrated averages, again displaying the disconnect between TURN's  
16 recommended funding level and the amount of funding required to undertake a vehicle  
17 replacement program that advances sustainability initiatives. Should TURN's recommendation  
18 be adopted, the result would be limiting SDG&E's ability to replace internal combustion engine  
19 (ICE) vehicles with BEV, Hybrid Electric, and Hydrogen Fuel Cell Electric Vehicle (HFCEV's),  
20 which supports the State's climate goals.

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<sup>78</sup> \$6.533 million acquisitions in 2024 required to meet TURN's recommendation minus SDG&E's 2017 – 2021 average acquisitions per year of \$18.425 million divided by SDG&E's 2017 – 2021 average acquisitions per year of \$18.425 million.

<sup>79</sup> 87 average assets acquired between 2022 – 2024 based on TURN recommendation divided by SDG&E's 2017 – 2021 historical acquisitions per year of 122 units found in Ex. CA-11 (L. Mark Waterworth) at 26, Table 11-15, minus 1.

<sup>80</sup> Ex. CA-11 (L. Mark Waterworth) at 26, Table 11-15.

<sup>81</sup> 42 acquisitions in 2024 based on TURN recommendation divided by SDG&E's 2017 – 2021 historical acquisitions per year of 122 units found in Ex. CA-11 (L. Mark Waterworth) at 26, Table 11-15, minus 1.

<sup>81</sup> Ex. CA-11 (Waterworth) at 25, Table 11-15.

<sup>82</sup> *Ibid.*



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**TABLE AA- 6**  
**SDG&E Acquisitions by Year if TURN Recommendation Approved**

In thousands (\$000)

Workpaper		2022	2023	2024	Average 2022-2024
1FS001.002 - Ordered	Add	2,740	-	-	913
1FS001.003 - Vehicle Addition	Add	-	-	-	-
	<b>Total Add Acquisition cost</b>	<b>2,740</b>	<b>-</b>	<b>-</b>	<b>913</b>
1FS001.002 - Ordered	Replacement Non-CARB	4,548	4,084	3,638	4,090
1FS001.002 - Replacement	Replacement Non-CARB	1,950	-	-	650
1FS001.002 - Ordered	Replacement CARB	4,001	205	-	1,402
1FS001.002 - Replacement	Replacement CARB	810	4,021	1,920	2,250
1FS001.004 - Hydrogen fuel cell	Replacement Non-CARB	45	45	975	355
	<b>Total Replacements acquisition cost</b>	<b>11,354</b>	<b>8,355</b>	<b>6,533</b>	<b>8,747</b>
	<b>Total Asset Acquisitions cost</b>	<b>14,094</b>	<b>8,355</b>	<b>6,533</b>	<b>9,661</b>
Number of Vehicles		2022	2023	2024	Average 2022-2024
1FS001.002 - Ordered	Add	37	-	-	12
	<b>Total Add Acquisition units</b>	<b>37</b>	<b>-</b>	<b>-</b>	<b>12</b>
1FS001.002 - Ordered	Replacement Non-CARB	54	19	16	30
1FS001.002 - Replacement	Replacement Non-CARB	48	-	-	16
1FS001.002 - Ordered	Replacement CARB	20	1	-	7
1FS001.002 - Replacement	Replacement CARB	8	29	22	20
1FS001.004 - Hydrogen fuel cell	Replacement Non-CARB	1	1	4	2
	<b>Total Replacements acquisition units</b>	<b>131</b>	<b>50</b>	<b>42</b>	<b>74</b>
	<b>Total Asset Acquisitions units</b>	<b>168</b>	<b>50</b>	<b>42</b>	<b>87</b>

3

4

**TURN’s recommendation requires SDG&E to forgo Electrification and ZEV replacements**

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6

SDG&E submits that if TURN’s recommendation is approved, SDG&E would only be able to acquire a total of 260 assets between 2022 – 2024.<sup>83</sup> As mentioned above, SDG&E

7

8

would prioritize CARB required replacements before considering non-CARB replacements. As

9

a result, SDG&E estimates that it would only be able to increase its light-duty Electrified Fleet

10

by 87 assets, which would conclude TY2024 with only 25% light-duty vehicles electrified.

11

Similarly, SDG&E estimates that it would only be able to increase its ZEV Fleet by 19 assets,

<sup>83</sup> See Table AA-6, supra.

1 which would bring SDG&E’s overall ZEV Fleet to 6% by end of TY2024. This is in comparison  
2 to SDG&E’s forecast that aims to “achieve 54% of light-duty vehicles Electrified and 18% of the  
3 overall Fleet converted to ZEV by year-end 2024.”<sup>84</sup> It is inexplicable why TURN and Cal  
4 Advocates are against reducing “over 3 million pounds of CO2 on an annual basis from 2024  
5 onward, with over 730 thousand pounds of CO2 emissions eliminated from Disadvantaged  
6 Communities”<sup>85</sup> while opposing SDG&E’s sustainability commitments to “Electrify 100% of  
7 [the] light-duty OTR Fleet and to transition 30% of the overall OTR Fleet to ZEV by 2030; and  
8 to operate a 100% OTR ZEV Fleet by year-end 2035.”<sup>86</sup> In order for SDG&E to convert its Fleet  
9 to Electrified vehicles and ZEVs, the Commission must increase SDG&E’s funding levels to  
10 replace fully-amortized gasoline and diesel vehicles, that have no cost in the base year and likely  
11 many historical years. Without this increased funding, SDG&E will not be able to achieve its  
12 intended sustainability goals to reduce GHG emissions throughout the service territory. TURN  
13 and Cal Advocates are ponderously silent as to the sustainability impacts of their recommended  
14 reductions to SDG&E’s forecast. SDG&E’s analysis has demonstrated the profound negative  
15 impact to SDG&E’s ability to provide GHG emissions reduction benefits to SDG&E customers  
16 if either TURN’s or Cal Advocates’ recommendations are adopted.

17 **Vehicle replacements lead to Vehicle Electrification and ZEVs that reduce CO2**  
18 **emissions, provide cleaner air to Disadvantaged Communities, and reduce fuel**  
19 **consumption**

20 TURN asserts that “SDG&E has not provided any justification regarding the benefit of  
21 the reduced [Fleet] age. It is not reasonable for SDG&E to significantly reduce the age of its  
22 fleet without such a showing.”<sup>87</sup> SDG&E does not make any argument or assertion related to  
23 needing to make the Fleet newer or assert any benefits of a newer Fleet. As stated in my direct  
24 testimony, “SDG&E replaces vehicles based on a targeted useful life of each vehicle or  
25 equipment by asset class; this is typically set by an age & mileage threshold, but is adjusted to  
26 account for vehicle condition, maintenance history, repair history, criticality of asset to business  
27 unit, and in some instances the availability of suitable commercially available Electrified or ZEV

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<sup>84</sup> Ex. SDG&E-22-R (Arthur Alvarez) at AA-14.

<sup>85</sup> *Id.* at AA-15.

<sup>86</sup> *Id.* at AA-12.

<sup>87</sup> Ex. TURN-10 (Garrick Jones) at 8.

1 replacements.”<sup>88</sup> SDG&E does, however, estimate fuel savings and GHG reductions from the  
2 elimination of gasoline and diesel fuel used by replacing ICE vehicles. SDG&E forecasts a fuel  
3 savings of \$0.419 million in TY2024 in the Automotive Fuel costs<sup>89</sup> and a reduction of “over 3  
4 million pounds of CO2 per year from our service territory, with over 730 thousand pounds of  
5 CO2 emissions eliminated from Disadvantaged Communities.”<sup>90</sup> While the age of a vehicle is a  
6 factor in determining its eligibility for replacement, SDG&E has demonstrated in testimony and  
7 workpapers that it is not the only factor that SDG&E uses to prioritize replacements that can be  
8 converted to electrified or zero emission vehicles that provide costs savings and GHG reductions  
9 to our customers.

### 10 **TURN Misrepresents SDG&E’s Vehicle Additions Forecast**

11 With respect to SDG&E’s Vehicle Additions forecast, TURN asserts that it “is unable to  
12 locate any such quantification in the company’s testimony or workpapers for Fleet Services in  
13 the instant GRC. It is only through a TURN data request that TURN was able to quantify the  
14 addition of 192 vehicles to its fleet through the test year.”<sup>91</sup> SDG&E disagrees. SDG&E clearly  
15 quantified its Vehicle Additions request in testimony and in workpapers, “SDG&E plans to add  
16 95 vehicles to the Fleet that will incur a cost of \$0.900 million<sup>92</sup> in TY2024.”<sup>93</sup> SDG&E disputes  
17 TURN’s calculation of Vehicle Additions to the Fleet as TURN’s stated 192 calculation is  
18 almost 100 more than SDG&E forecast, details for which can be found in SDG&E’s (Exhibit  
19 SDGE-22-WP-R) Supplemental Workpapers 1FS001.003 – Vehicle Additions.<sup>94</sup>

### 20 **C. CEJA**

21 CEJA takes issue with the Test Year O&M forecast of \$0.026 million for SDG&E’s Fleet  
22 Services Lease & License Cost, workpaper 1FS001.004 – Hydrogen Fuel Cell Vehicles and

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<sup>88</sup> Ex. SDG&E-22-R (Arthur Alvarez) at AA-19.

<sup>89</sup> Ex. SDG&E-22-WP-R (Arthur Alvarez), Workpaper 1FS002.001 – Automotive Fuels.

<sup>90</sup> Ex. SDG&E-22-R (Arthur Alvarez) at AA-15.

<sup>91</sup> Ex. TURN-10 (Garrick Jones) at 10-11.

<sup>92</sup> SDG&E corrected TY2024 forecast in 1FS001.003 – Vehicle Additions from \$1.126 million to \$0.900 million. in SDG&E’s corrected TY2024 forecast. (See Appendix E for additional details.)

<sup>93</sup> Ex. SDG&E-22-R (Arthur Alvarez) at AA- 28.

<sup>94</sup> Ex. SDG&E-22-WP-R (Arthur Alvarez), Workpaper 1FS001.003 at 65 – 66 (total vehicles are 92, subsequently updated to 95 in corrections mentioned throughout this rebuttal testimony.); See Appendix E for additional details.

1 seeks a reduction to \$0.000 million.<sup>95</sup> CEJA states that “hydrogen vehicles have significant cost,  
2 maintenance and efficiency disadvantages when compared with BEVs”<sup>96</sup>

3 **SDG&E requests a limited pilot to test hydrogen fuel cell electric vehicle technology**  
4 **in-line with a similar request to pilot medium- and heavy-duty battery electric vehicles.**

5 SDG&E forecasts the acquisition of three passenger HFCEV and three medium-duty aerial work  
6 trucks.<sup>97</sup>

7 SDG&E agrees with CEJA, that there are suitable alternatives to HFCEV including  
8 battery electric vehicles (BEV) and hybrid electric vehicles. In fact, SDG&E has forecasted  
9 many BEV and hybrid electric vehicle acquisitions as part of SDG&E’s Fleet Lease & License  
10 sustainability strategy. SDG&E asserts that HFCEVs could be a viable alternative to convert  
11 existing ICE vehicles to zero emission vehicles where existing or future BEV options do not  
12 meet SDG&E’s operational needs such as vehicles that “require long duty cycles and short  
13 refueling times,”<sup>98</sup> vehicles with towing demands and or cargo capacity not available as BEVs,  
14 or hybrid electric offerings. SDG&E seeks a limited number of pilot project acquisitions to  
15 determine if HFCEV technology is viable for future ZEV acquisitions.

16 Of particular concern is the medium and heavy-duty work truck and van sector, where  
17 CEJA observes “there are no ZE utility work trucks of any kind that are commercially available  
18 – either battery-electric or fuel cell.”<sup>99</sup> As mentioned in this rebuttal testimony above, SDG&E  
19 already has plans to procure some of the first available BEV aerial bucket trucks with its planned  
20 vehicle additions of one International eM2 55-foot Aerial and one ZEUS 40-foot aerial; both of  
21 these vehicles will serve as BEV pilots to test EV technology in the medium-and heavy-duty  
22 bucket truck configuration. However, both of these trucks are on larger chassis that are not  
23 directly comparable to the F550 – medium duty chassis needed for use in residential and  
24 business areas. Although CEJA provides a few alternatives, vehicles that are class 6/7 and class  
25 8 trucks with higher weight capacities and higher reach, up to 60 feet,<sup>100</sup> CEJA fails to consider

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<sup>95</sup> Ex. CEJA-01 (Vespa, Gerson, Saadat, and Barker) at 6.

<sup>96</sup> *Id.* at 90.

<sup>97</sup> Ex. SDG&E-22-R (Arthur Alvarez) at AA-13.

<sup>98</sup> *Ibid.*

<sup>99</sup> Ex. CEJA-01 (Vespa, Gerson, Saadat, and Barker) at 91.

<sup>100</sup> *Id.* at 92.

1 the limitations to mobility and range, and increased difficulty to maneuver vehicles on residential  
2 streets brought by higher vehicle weight and sizes. SDG&E does not discount CEJA’s suggested  
3 alternatives, as “SDG&E will continue to monitor and engage with market participants for new  
4 Electrified and ZEV market offerings and will look to take advantage of new platforms as they  
5 become commercially available in California.”<sup>101</sup> It is prudent for SDG&E Fleet Services,  
6 however, to pilot different work truck technologies to determine which vehicles are best able to  
7 handle the payload and power demands of work trucks, which are quite different than the  
8 demands of passenger or cargo moving vehicles.

9 CEJA also states that “the three medium-duty hydrogen fuel-cell work trucks SDG&E  
10 intends to lease are not included within requested costs in this GRC because they will not begin  
11 their lease payments until 2025, therefore, no cost in 2024 should be allowed.”<sup>102</sup> SDG&E  
12 disagrees with CEJA’s statement as these three vehicles have an estimated delivery date of  
13 December 2024.<sup>103</sup> While the repayment of the lease does not begin until 2025, and no dollars  
14 are requested for TY2024 for these three vehicles, the vehicles are expected to be acquired in  
15 2024 and established as a financial obligation that is within the scope of this GRC. SDG&E has  
16 forecasted other such vehicles, arriving in late 2024 with lease repayments that start in 2025.  
17 While no dollars are requested for those vehicles in TY2024, their arrival represents a financial  
18 obligation that SDG&E will need to repay in future periods and merit forecast in this GRC.<sup>104</sup>

19 **It is important to test and pilot new technologies to determine their real-world**  
20 **application, range, usefulness, and understand their limitations**

21 As an example of the importance of real-world testing, recent reports of the BEV Ford F-  
22 150 Lightning indicate that the driving range could be limited to about one-third of the  
23 advertised range, or just 100 miles out of the advertised 300-mile range with the more expensive

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<sup>101</sup> Ex. SDG&E-22-R (Arthur Alvarez) at AA-14.

<sup>102</sup> Ex. CEJA-01 (Vespa, Gerson, Saadat, and Barker) at 88-89.

<sup>103</sup> Ex. SDG&E-22-WP-R (Arthur Alvarez), Workpaper 1FS001.004, at 68.

<sup>104</sup> Ex. SDG&E-22-WP-R (Alvarez) Workpaper 1FS001002 at 55-56 (Ordered) lines labeled new unit J0150 – J0165, at 58-63 (Replacement Plan) lines with Lease Eff Date in December 2024, and at 65-66 (Vehicle Additions) lines with Lease Eff Date in December 2024.

1 extended-range battery option.<sup>105</sup> SDG&E has included in its Fleet forecast the acquisition of  
2 several base model F-150 Lightnings with an estimated 230-mile range. If the results of the cited  
3 tests are analogous to SDG&E's use of the vehicles, towing range could be as low as 76 miles.  
4 While SDG&E does not expect its F-150 Lightnings to tow, this is part of the learning process  
5 that takes place as new technologies are introduced. Similarly, the effect of reduced range while  
6 towing is also an observation that can be made about ICE vehicles and will likely also apply to  
7 HFCEVs. One difference between the Ford F-150 Lightning and the ICE vehicles and HFCEVs,  
8 is that ICE and HFCEVs can be refueled in just a few minutes while a BEV will take several  
9 hours to recharge.<sup>106</sup>

10 Additionally, SDG&E is responsible for maintaining and operating the electric grid in  
11 SDG&E's service territory, especially when there are electric outages. In the case of a  
12 widespread black out, it is unclear how SDG&E would restore electric service if it were to solely  
13 operate a BEV Fleet. Critically, having a diverse, resilient, zero emission Fleet that includes  
14 HFCEVs will ensure SDG&E can operate zero emission vehicles even during grid outages. This  
15 is why SDG&E has selected three F-550 chassis as the pilot for HFCEVs. This chassis will serve  
16 as the platform for Trouble trucks which are the first responders to troubleshoot and restore  
17 electric service during an outage. The 24/7 availability requirement of these assets is one of the  
18 aspects that make these assets difficult to convert to BEV as well as their operation in- and  
19 response to- areas that may not have functioning EV chargers.

20 SDG&E is forecasting to replace many of its Fleet vehicles with electrified vehicles,  
21 ZEVs and hydrogen fuel-cell electric assets in alignment with SDG&E's Sustainability  
22 Strategy.<sup>107</sup> California is committed to decarbonizing the transportation sector and reaching Net  
23 Zero greenhouse gas emissions by 2045 and recognizes the role of HFCEVs in that future. The  
24 2022 CARB Scoping Plan envisions that by 2045, 22% of the energy demand in the

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<sup>105</sup> Car And Driver, *We Bet F-150 Lightning's Range Is under 100 Miles When Towing at the Max*, May 19, 2021, available at: <https://www.caranddriver.com/news/a36481590/ford-f150-lightning-range-towing/>.

<sup>106</sup> Ex. SDGE-22-R (Arthur Alvarez) at AA-13 - AA-14.

<sup>107</sup> See Ex. SDG&E-02 (Prepared Direct Testimony of Estela De Llanos – Sustainability Policy) for additional details.

1 transportation fuel mix will come from hydrogen.<sup>108</sup> Executive Order N-79-20 requires that  
2 100% of medium-and heavy-duty vehicles be zero-emission by 2045 for all operations where  
3 feasible, and by 2035 for drayage trucks. California’s Assembly Bill 8 (adopted in 2013)  
4 provides the Energy Commission with up to \$20 million annually through the end of 2023 to co-  
5 fund the development of hydrogen fueling stations in California.<sup>109</sup> As of June 2021, the  
6 California Energy Commission has awarded \$169.4 million in publicly available hydrogen  
7 refueling infrastructure deployments, and \$30.1 million on medium- and heavy-duty hydrogen  
8 refueling infrastructure deployment.<sup>110</sup> It is clear that California is committed to ZEV  
9 infrastructure, including hydrogen fuel cell electric vehicles.

#### 10 **IV. UNDISPUTED COSTS**

##### 11 **A. Cal Advocates**

12 Cal Advocates did not dispute SDG&E’s forecast for Fleet Management of \$3.784  
13 million covering workpapers 1FS003 – 1FS008. The Commission should adopt SDG&E’s  
14 forecast as reasonable.

##### 15 **B. TURN**

16 TURN did not dispute SDG&E’s forecast for Maintenance Operations of \$25.123  
17 million<sup>111</sup> covering workpapers 1FS002.000 - Maintenance Garage Operations and 1FS002.001 -  
18 Automotive Fuel.

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<sup>108</sup> CARB, *2022 Scoping Plan for Achieving Carbon Neutrality*, November 16, 2022, AB 32 GHG Inventory Sectors Modeling Data Spreadsheet, 2022-SP-Pathways-Data-E3\_0.XLSX, at tab “Energy Demand,” available at: <https://ww2.arb.ca.gov/resources/documents/2022-scoping-plan-documents>.

<sup>109</sup> Assembly Bill 8 (2013 Cal. Legis. Ch. 401), Alternative fuel and vehicle technologies: funding programs, available at: [https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\\_id=201320140AB8](https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=201320140AB8).

<sup>110</sup> CEC, *Hydrogen in California Fact Sheet 2021*, available at: [https://www.energy.ca.gov/sites/default/files/2021-06/CEC\\_Hydrogen\\_Fact\\_Sheet\\_June\\_2021\\_ADA.pdf](https://www.energy.ca.gov/sites/default/files/2021-06/CEC_Hydrogen_Fact_Sheet_June_2021_ADA.pdf).

<sup>111</sup> SDG&E discovered errors in its Vehicle additions forecast, Workpaper 1FS001.003, and subsequently the related sections in Garage Operations, Workpaper 1FS002.000, and Automotive Fuel, Workpaper 1FS002.001. This forecast is increased by net three vehicles, however due to timing, type, and acquisition price of vehicles, this results in a net reduction in SDG&E’s overall forecast. SDG&E corrects its Test Year (TY) 2024 O&M forecasted for Automotive Fuel down from \$9.934 million to \$9.924 million and increases the forecast for Maintenance Garage Operations from \$15.108 million to 15.199 million. The Maintenance Operations group of workpapers increases from \$25.042 million to \$25.123 million. (See Appendices C, D, and E for additional information.)

1           TURN did not dispute SDG&E’s forecast for Fleet Management of \$3.784 million  
2 covering workpapers 1FS003 – Asset Management, 1FS004 – Financial & Systems, 1FS005 –  
3 Maintenance Operations Management & Supervision, 1FS006 – Commutation Fee Credits, and  
4 1FS008 – Telematics Service Fees.

5           The Commission should adopt these SDG&E forecasts as reasonable.

6           **C.     CEJA**

7           CEJA did not dispute the majority of SDG&E’s Lease & License forecast of \$23.824  
8 million except the forecast of \$0.026 million in workpaper 1FS001.0004 – Hydrogen Fuel Cell;  
9 the undisputed balance is \$23.798 million covering workpapers 1FS001.001 – Existing Leases &  
10 Fees, 1FS001.002 – Replacement Plan and Salvage, and 1FS001.003 – Vehicle Additions.

11           CEJA did not dispute SDG&E’s forecast for Maintenance Operations of \$25.123 million  
12 covering workpapers 1FS002.000 - Maintenance Garage Operations and 1FS002.001 -  
13 Automotive Fuel.

14           CEJA did not dispute SDG&E’s forecast for Fleet Management of \$3.784 million  
15 covering workpapers 1FS003 – Asset Management, 1FS004 – Financial & Systems, 1FS005 –  
16 Maintenance Operations Management & Supervision, 1FS006 – Commutation Fee Credits, and  
17 1FS008 – Telematics Service Fees.

18           The Commission should adopt these SDG&E forecasts as reasonable.

19           **V.     CONCLUSION**

20           SDG&E has put forth a vehicle acquisition forecast that is consistent with historical  
21 acquisition costs and will transition SDG&E’s fleet to 54% light duty Electrified and 18%  
22 overall zero-emission vehicle by year-end 2024 if this forecast is adopted.

23           Claims made by Cal Advocates and TURN regarding underspending against forecast are  
24 inaccurate as SDG&E overspent the authorized amount of \$13.1 million by as much as \$3.56  
25 million in 2020 and continues to spend above this level to comply with CARB required  
26 replacements, add vehicles to the Fleet, and replace vehicles with zero emission vehicles.

27           SDG&E has put forth 197 pages of workpapers in support of its forecast; 66 pages of  
28 supplemental workpapers with detailed, line-by-line, month-by-month, asset-by-asset forecast  
29 for the Lease & License workpapers along with a similar volume of supplemental workpapers in  
30 support of Maintenance Garage Operations and Automotive Fuel. This represents a major  
31 change from the TY2019 application after the Commission noted SDG&E should bolster its



1 support and evidence for why the forecast was appropriate for future GRCs. Further, SDG&E  
2 has explained in detail why the forecast appears to grow by a significant amount compared to  
3 base year and historical years and cites examples of why replacing a fully amortized Fleet will  
4 see costs of a replacement vehicle appear as incremental in lease expense.

5           Vehicle additions to the Fleet are well supported by the requesting witnesses' testimony  
6 and workpapers. The Commission should review each witness's request and approve or deny the  
7 incremental FTEs, projects, or activities on their merits and subsequently decide if approval of  
8 the interconnected vehicles is appropriate.

9           The Commission should adopt SDG&E's Fleet Services forecast as submitted and reject  
10 Cal Advocates, TURN and CEJA recommendations.

11           This concludes my prepared rebuttal testimony.  
12

**APPENDIX A**  
**GLOSSARY OF TERMS**

**APPENDIX A**  
**GLOSSARY OF TERMS**

<b>ACRONYM</b>	<b>DEFINITION</b>
AFV	Alternative Fuel Vehicle
BBB	Building a Better Business
BEV	Battery Electric Vehicle
BIT	Basic Inspections of Terminals
BY	Base Year
CA	California
CARB	California Air Resources Board
CCR	California Code of Regulation
Commission	California Public Utilities Commission
D.	Decision
DACs	Disadvantaged Communities
DMV	Department of Motor Vehicles
FTE	Full-Time Equivalent
GHG	Greenhouse Gas
GRC	General Rate Case
GVW	Gross Vehicle Weight
HEV	Hybrid Electric Vehicles
HFCEV	Hydrogen Fuel Cell Electric Vehicle
ICE	Internal Combustion Engine
LSI	Large Spark Ignition
MRU	Maintenance Repair Unit
O&M	Operations and Maintenance
ORD	Off-Road-Diesel
PERP	Portable Equipment Registration Program
RAMP	Risk Assessment Mitigation Phase
SB	Senate Bill
SDG&E	San Diego Gas & Electric Company
SoCalGas	Southern California Gas Company
SOX	Sarbanes-Oxley Act
TY	Test Year
ZEV	Zero-Emission Vehicle

**APPENDIX B**

**SDG&E UPDATED FORECAST  
INTERVENOR RECOMMENDATIONS UPDATED TO REFLECT SDGE UPDATED  
FORECAST**

[ERRATA](#)

**SDG&E corrected forecast - Updated to align Intervenor's recommended with corrected SDG&E forecast**

	SDG&E Updated Forecast TY2024 Estimated (000s)	CEJA Recommended - Updated SDG&E Forecast	Cal/Advocates Recommended - Updated SDG&E Forecast	TURN Recommended - Updated SDG&E Forecast
<b>A. Lease and License Cost</b>				
IFS001.001 - Existing Leases and Fees	15,841	15,841	16,660	15,841
IFS001.002 - Replacement Plan and Salvage				
Ordered	2,869	2,869		2,868
Replacement Plan	5,167	5,167		0 1,292
Salvage	(978)	(978)		
IFS001.003 - Vehicle Additions	900	900		
IFS001.004 - Hydrogen Fuel-Cell Vehicles	26			26.00
<b>Total Lease and License Cost</b>	<b>23,824</b>	<b>23,798</b>	<b>16,660</b>	<b>18,735 20,027</b>
<b>B. Maintenance Operations</b>				
IFS002.000 - Maintenance Garage Ops	15,199	15,199	12,748	15,199
IFS002.001 - Automotive Fuels	9,924	9,924	6,652	9,924
<b>Total Maintenance Operations</b>	<b>25,123</b>	<b>25,123</b>	<b>19,400</b>	<b>25,123</b>
<b>C. Fleet Management</b>				
IFS003.000 - Asset Management	1,371	1,371	1,371	1,371
IFS004.000 - Financial & Systems	1,146	1,146	1,146	1,146
IFS005.000- Maintenance Operations Management	658	658	658	658
IFS006.000 - Commutation Fees Credits	(239)	(239)	(239)	(239)
IFS008.000 - Telematics Service Fee	848	848	848	848
<b>Total Fleet Management</b>	<b>3,784</b>	<b>3,784</b>	<b>3,784</b>	<b>3,784</b>
<b>Total</b>	<b>52,731</b>	<b>52,705</b>	<b>39,844</b>	<b>48,934</b>

\* Amounts in astericks represent changes in SDG&E Forecast TY2024

**APPENDIX C**

**INCREMENTAL MAINTENANCE BY YEAR  
CORRECTED EX. SDGE-22-WP-R WORKPAPER 1FS002.000**

[ERRATA](#)

1FS002.000 - CORRECTED INCREMENTAL MAINTENANCE BY YEAR

	By Category		
	2022	2023	2024
Replacement_Plan	\$ 1,958.84	\$ 181,309.77	\$ 368,555.69
Ordered_Units Adds	\$ 428,800.49	\$ 482,322.01	\$ 482,322.01
Incremental Units			
Incremental HFC			
<b>TOTAL</b>	<b>\$ 430,759.33</b>	<b>\$ 663,631.78</b>	<b>\$ 850,877.70</b>

	By Billing Code		
	2022	2023	2024
	\$ 11,608.47	\$ 848,670.21	\$ 1,599,390.97
	\$ 2,956.66	\$ 10,348.32	\$ 16,261.65
<b>TOTAL</b>	<b>\$ 14,565.13</b>	<b>\$ 859,018.54</b>	<b>\$ 1,615,652.62</b>

\* Highlighted amount includes increase of maintenance of net three vehicles in Test Year (TY) 2024 O&M from \$1,509,585 to \$1,599,390.

REDLINE

1FS002.000 - CORRECTED INCREMENTAL MAINTENANCE BY YEAR

	By Category		
	2022	2023	2024
Replacement_Plan	\$ 1,958.84	\$ 193,435.62	\$ 403,200.98
Ordered_Units Adds	\$ 449,587.67	\$ 503,109.18	\$ 503,109.18
Incremental Units			
Incremental HFC			
<b>TOTAL</b>	<b>\$ 451,546.50</b>	<b>\$ 696,544.80</b>	<b>\$ 906,310.16</b>

	By Billing Code		
	2022	2023	2024
	\$ 11,608.47	\$ 848,670.21	\$ 1,599,390.97
	\$ 2,956.66	\$ 10,348.32	\$ 16,261.65
<b>TOTAL</b>	<b>\$ 14,565.13</b>	<b>\$ 859,018.54</b>	<b>\$ 1,615,652.62</b>

\* Highlighted amount includes increase of maintenance of net three vehicles in Test Year (TY) 2024 O&M from \$1,509,585 to \$1,599,390.

Vehicles Additions - 1F5002.000 Maintenance Garage Operations

BUSINESS UNIT	RECOMMENDED REPLACEMENT	BILLING CODE	YRQU	PROJECTED DELIVERY DATE	Annualized Incremental Maintenance by Billing Code	2022	2023	2024
GRC Cust Field Ops 1	F250 XL Hybrid Gas Meter Upfit	3	23Q2	6/18/2023	\$ 16,328	\$ -	\$ 12,246	\$ 16,328
GRC Cust Field Ops 2	F250 XL Hybrid Gas Meter Upfit	3	23Q2	6/18/2023	\$ 16,328	\$ -	\$ 12,246	\$ 16,328
GRC Cust Field Ops 3	F250 XL Hybrid Gas Meter Upfit	3	23Q2	6/18/2023	\$ 16,328	\$ -	\$ 12,246	\$ 16,328
GRC Cust Field Ops 4	F250 XL Hybrid Gas Meter Upfit	3	23Q2	6/18/2023	\$ 16,328	\$ -	\$ 12,246	\$ 16,328
GRC Cust Field Ops 5	F250 XL Hybrid Gas Meter Upfit	3	23Q2	6/18/2023	\$ 16,328	\$ -	\$ 12,246	\$ 16,328
GRC Cust Field Ops 6	F250 XL Hybrid Gas Meter Upfit	3	23Q2	6/18/2023	\$ 16,328	\$ -	\$ 12,246	\$ 16,328
GRC Cust Field Ops 7	F250 XL Hybrid Gas Meter Upfit	3	23Q2	6/18/2023	\$ 16,328	\$ -	\$ 12,246	\$ 16,328
GRC Cust Field Ops 8	F250 XL Hybrid Gas Meter Upfit	3	23Q2	6/18/2023	\$ 16,328	\$ -	\$ 12,246	\$ 16,328
GRC Cust Field Ops 9	F250 XL Hybrid Gas Meter Upfit	3	23Q2	6/18/2023	\$ 16,328	\$ -	\$ 12,246	\$ 16,328
GRC Cust Field Ops 10	F250 XL Hybrid Gas Meter Upfit	3	23Q2	6/18/2023	\$ 16,328	\$ -	\$ 12,246	\$ 16,328
GRC Cust Field Ops 11	F250 XL Hybrid Gas Meter Upfit	3	23Q2	6/18/2023	\$ 16,328	\$ -	\$ 12,246	\$ 16,328
GRC Cust Field Ops 12	F250 XL Hybrid Gas Meter Upfit	3	23Q2	6/18/2023	\$ 16,328	\$ -	\$ 12,246	\$ 16,328
GRC Cust Field Ops 13	F250 XL Hybrid Gas Meter Upfit	3	23Q2	6/18/2023	\$ 16,328	\$ -	\$ 12,246	\$ 16,328
GRC Cust Field Ops 14	Mitsubishi Outlander SUV PHEV	3	23Q1	2/20/2023	\$ 16,328	\$ -	\$ 16,328	\$ 16,328
GRC Cust Field Ops 15	T350 XL Hybrid Elec Meter Test Upfit	3	24Q4	12/1/2024	\$ -	\$ -	\$ -	\$ 4,082
GRC Cust Field Ops 16	T350 XL Hybrid Elec Meter Test Upfit	3	24Q4	12/2/2024	\$ -	\$ -	\$ -	\$ 4,082
GRC Cust Field Ops 17	T350 XL Hybrid Elec Meter Test Upfit	3	24Q4	12/3/2024	\$ -	\$ -	\$ -	\$ 4,082
GRC Cust Field Ops 18	T350 XL Hybrid Elec Meter Test Upfit	3	24Q4	12/4/2024	\$ -	\$ -	\$ -	\$ 4,082
GRC Cust Field Ops 19	T350 XL Hybrid Elec Meter Test Upfit	3	24Q4	12/5/2024	\$ -	\$ -	\$ -	\$ 4,082
GRC Cust Field Ops 20	T350 XL Hybrid Elec Meter Test Upfit	3	24Q4	12/6/2024	\$ -	\$ -	\$ -	\$ 4,082
GRC Cust Field Ops 21	F150 Lightning	3	23Q2	6/3/2023	\$ 16,328	\$ -	\$ 12,246	\$ 16,328
GRC Cust Field Ops 22	F150 Lightning	3	23Q2	6/3/2023	\$ 16,328	\$ -	\$ 12,246	\$ 16,328
GRC Cust Field Ops 23	F150 Lightning	3	23Q2	6/3/2023	\$ 16,328	\$ -	\$ 12,246	\$ 16,328
GRC Cust Field Ops 24	F150 Lightning	3	23Q2	6/3/2023	\$ 16,328	\$ -	\$ 12,246	\$ 16,328
GRC Cust Field Ops 25	F150 Lightning	3	24Q2	5/19/2024	\$ 16,328	\$ -	\$ -	\$ 12,246
GRC Cust Field Ops 26	F150 Lightning	3	24Q2	5/19/2024	\$ 16,328	\$ -	\$ -	\$ 12,246
GRC Cust Field Ops 27	F150 Lightning	3	24Q2	5/19/2024	\$ 16,328	\$ -	\$ -	\$ 12,246
GRC Cust Field Ops 28	F150 Lightning	3	24Q2	5/19/2024	\$ 16,328	\$ -	\$ -	\$ 12,246
GRC Cust Field Ops 29	F150 Lightning	3	24Q2	5/19/2024	\$ 16,328	\$ -	\$ -	\$ 12,246
GRC Cust Field Ops 30	F150 Lightning	3	24Q2	5/19/2024	\$ 16,328	\$ -	\$ -	\$ 12,246
GRC Cust Field Ops 31	F150 Lightning	3	24Q2	5/19/2024	\$ 16,328	\$ -	\$ -	\$ 12,246
GRC DER 1	Mitsubishi Outlander SUV PHEV	3	23Q1	1/15/2023	\$ 16,328	\$ -	\$ 16,328	\$ 16,328
GRC DER 2	Mitsubishi Outlander SUV PHEV	3	23Q1	1/16/2023	\$ 16,328	\$ -	\$ 16,328	\$ 16,328
GRC DER 3	Mitsubishi Outlander SUV PHEV	3	23Q4	10/1/2023	\$ 16,328	\$ -	\$ 4,082	\$ 16,328
GRC Electric Ops 1	F150 Lightning	3	23Q1	3/1/2023	\$ 16,328	\$ -	\$ 16,328	\$ 16,328
GRC Electric Ops 10	T350 Relay Tech Upfit	3	24Q4	10/1/2024	\$ -	\$ -	\$ -	\$ 4,082
GRC Electric Ops 11	T350 Relay Tech Upfit	3	24Q4	10/2/2024	\$ -	\$ -	\$ -	\$ 4,082
GRC Electric Ops 12	F150 Lightning	3	23Q1	3/3/2023	\$ 16,328	\$ -	\$ 16,328	\$ 16,328
GRC Electric Ops 13	F250 XL Hybrid XBOX Cover	3	23Q4	12/1/2023	\$ 16,328	\$ -	\$ 4,082	\$ 16,328
GRC Electric Ops 14	F250 XL Hybrid XBOX Cover	3	24Q3	8/10/2024	\$ 16,328	\$ -	\$ -	\$ 8,164
GRC Electric Ops 15	F150 Lightning	3	23Q1	3/3/2023	\$ 16,328	\$ -	\$ 16,328	\$ 16,328
GRC Electric Ops 16	F150 Lightning	3	23Q1	3/4/2023	\$ 16,328	\$ -	\$ 16,328	\$ 16,328
GRC Electric Ops 17	F150 Lightning	3	23Q1	3/5/2023	\$ 16,328	\$ -	\$ 16,328	\$ 16,328



Vehicles Additions - 1F5002.000 Maintenance Garage Operations

BUSINESS UNIT	RECOMMENDED REPLACEMENT	BILLING CODE	YRQU	PROJECTED DELIVERY DATE	Annualized Incremental Maintenance by Billing Code	2022	2023	2024
GRC Electric Ops 18	F150 Lightning	3 23Q1	3	3/6/2023	\$ 16,328	\$ -	\$ 16,328	\$ 16,328
GRC Electric Ops 19	F150 Lightning	3 23Q1	3	3/7/2023	\$ 16,328	\$ -	\$ 16,328	\$ 16,328
GRC Electric Ops 2	F150 Lightning	3 23Q1	3	3/2/2023	\$ 16,328	\$ -	\$ 16,328	\$ 16,328
GRC Electric Ops 20	Intl 7400 93' Aerial	5 24Q2	5	6/1/2024	\$ 46,434	\$ -	\$ -	\$ 34,825
GRC Electric Ops 21	Intl 7400 Line Assist	5 24Q2	5	6/2/2024	\$ 46,434	\$ -	\$ -	\$ 34,825
GRC Electric Ops 22	F550 40' Aerial	5 23Q3	5	7/15/2023	\$ 46,434	\$ -	\$ 23,217	\$ 46,434
GRC Electric Ops 3	F150 Lightning	3 23Q1	3	3/3/2023	\$ 16,328	\$ -	\$ 16,328	\$ 16,328
GRC Electric Ops 4	F150 Lightning	3 24Q1	3	2/1/2024	\$ 16,328	\$ -	\$ -	\$ 16,328
GRC Electric Ops 5	F150 Lightning	3 24Q4	3	11/25/2024	\$ 16,328	\$ -	\$ -	\$ 4,082
GRC Electric Ops 6	Mitsubishi Outlander EO Upfit	3 23Q1	3	3/4/2023	\$ 16,328	\$ -	\$ 16,328	\$ 16,328
GRC Electric Ops 7	T350 Relay Tech Upfit	3 23Q2	3	4/15/2023	\$ 16,328	\$ -	\$ 12,246	\$ 16,328
GRC Electric Ops 8	T350 Relay Tech Upfit	3 23Q2	3	4/16/2023	\$ 16,328	\$ -	\$ 12,246	\$ 16,328
GRC Electric Ops 9	T350 Relay Tech Upfit	3 23Q2	3	4/17/2023	\$ 16,328	\$ -	\$ 12,246	\$ 16,328
GRC Fleet 1	ZEUS MC Electric Chassis with 40' Aerial	4 23Q1	4	2/25/2023	\$ 30,799	\$ -	\$ 30,799	\$ 30,799
GRC Fleet 2	Intl eM2 55' Aerial Viatec Upfit	5 22Q4	5	12/1/2022	\$ 46,434	\$ 11,608	\$ 46,434	\$ 46,434
GRC Gas Distribution 1	Chevy 6500 Gas Crew Upfit	4 23Q4	4	12/15/2023	\$ 30,799	\$ -	\$ 7,700	\$ 30,799
GRC Gas Distribution 10	F150 Lightning	3 24Q2	3	6/19/2024	\$ 16,328	\$ -	\$ -	\$ 12,246
GRC Gas Distribution 11	F450 Gas Service Upfit	4 23Q2	4	6/18/2023	\$ 30,799	\$ -	\$ 23,099	\$ 30,799
GRC Gas Distribution 12	F450 Gas Service Upfit	4 23Q2	4	6/19/2023	\$ 30,799	\$ -	\$ 23,099	\$ 30,799
GRC Gas Distribution 13	F450 Gas Service Upfit	4 23Q4	4	12/15/2023	\$ 30,799	\$ -	\$ 7,700	\$ 30,799
GRC Gas Distribution 14	F450 Gas Service Upfit	4 23Q4	4	12/16/2023	\$ 30,799	\$ -	\$ 7,700	\$ 30,799
GRC Gas Distribution 15	F450 Gas Service Upfit	4 24Q3	4	9/25/2024	\$ 30,799	\$ -	\$ -	\$ 15,400
GRC Gas Distribution 16	F450 Gas Service Upfit	4 24Q3	4	9/26/2024	\$ 30,799	\$ -	\$ -	\$ 15,400
GRC Gas Distribution 17	F150 Lightning Toolbox Upfit	3 23Q2	3	6/19/2023	\$ 16,328	\$ -	\$ 12,246	\$ 16,328
GRC Gas Distribution 18	F150 Lightning Toolbox Upfit	3 23Q2	3	6/20/2023	\$ 16,328	\$ -	\$ 12,246	\$ 16,328
GRC Gas Distribution 19	F150 Lightning Toolbox Upfit	3 24Q1	3	1/15/2024	\$ 16,328	\$ -	\$ -	\$ 16,328
GRC Gas Distribution 2	Chevy 6500 Gas Crew Upfit	4 24Q3	4	9/15/2024	\$ 30,799	\$ -	\$ -	\$ 15,400
GRC Gas Distribution 20	F150 Lightning Toolbox Upfit	3 24Q1	3	1/16/2024	\$ 16,328	\$ -	\$ -	\$ 16,328
GRC Gas Distribution 21	F150 Lightning Toolbox Upfit	3 24Q1	3	1/17/2024	\$ 16,328	\$ -	\$ -	\$ 16,328
GRC Gas Distribution 22	F150 Lightning	3 24Q1	3	1/18/2024	\$ 16,328	\$ -	\$ -	\$ 16,328
GRC Gas Distribution 23	F150 Lightning	3 24Q1	3	1/19/2024	\$ 16,328	\$ -	\$ -	\$ 16,328
GRC Gas Distribution 24	F150 Lightning	3 24Q1	3	1/20/2024	\$ 16,328	\$ -	\$ -	\$ 16,328
GRC Gas Distribution 25	Mitsubishi Outlander Locator Upfit	3 23Q1	3	3/15/2023	\$ 16,328	\$ -	\$ 16,328	\$ 16,328
GRC Gas Distribution 26	Mitsubishi Outlander Locator Upfit	3 23Q1	3	3/16/2023	\$ 16,328	\$ -	\$ 16,328	\$ 16,328
GRC Gas Distribution 27	Mitsubishi Outlander Locator Upfit	3 23Q1	3	3/17/2023	\$ 16,328	\$ -	\$ 16,328	\$ 16,328
GRC Gas Distribution 28	Mitsubishi Outlander Locator Upfit	3 24Q1	3	3/15/2024	\$ 16,328	\$ -	\$ -	\$ 16,328
GRC Gas Distribution 29	Mitsubishi Outlander Locator Upfit	3 24Q1	3	3/16/2024	\$ 16,328	\$ -	\$ -	\$ 16,328
GRC Gas Distribution 3	F550 Gas Assist Upfit	4 24Q3	4	9/16/2024	\$ 30,799	\$ -	\$ -	\$ 15,400
GRC Gas Distribution 30	Mitsubishi Outlander Locator Upfit	3 24Q1	3	3/17/2024	\$ 16,328	\$ -	\$ -	\$ 16,328
GRC Gas Distribution 4	F550 Gas Assist Upfit	4 24Q3	4	9/17/2024	\$ 30,799	\$ -	\$ -	\$ 15,400
GRC Gas Distribution 5	F550 Gas Assist Upfit	4 24Q3	4	9/18/2024	\$ 30,799	\$ -	\$ -	\$ 15,400
GRC Gas Distribution 6	F550 Gas Assist Upfit	4 23Q2	4	6/15/2023	\$ 30,799	\$ -	\$ 23,099	\$ 30,799
GRC Gas Distribution 7	F550 Gas Assist Upfit	4 23Q2	4	6/16/2023	\$ 30,799	\$ -	\$ 23,099	\$ 30,799

Vehicles Additions - 1F5002.000 Maintenance Garage Operations

BUSINESS UNIT	RECOMMENDED REPLACEMENT	BILLING CODE	YRQU	PROJECTED DELIVERY DATE
GRC Gas Distribution 8	F150 Lightnng	3	23Q2	6/17/2023
GRC Gas Distribution 9	F150 Lightnng	3	23Q2	6/18/2023
GRC Gas Integrity 1	F150 Lightnng Roller Upfit	3	23Q1	1/17/2023
GRC Gas Integrity 2	F150 Lightnng Roller Upfit	3	24Q1	1/17/2024
GRC Safety 1	F150 Lightnng	3	23Q1	3/7/2023
GRC Safety 2	F150 Lightnng	3	23Q1	3/8/2023
GRC Wildfire Mit 1	F250 XL Hybrid XBOX Cover	3	23Q1	3/15/2023
GRC Wildfire Mit 2	F250 XL Hybrid XBOX Cover	3	23Q4	12/1/2023
GRC Wildfire Mit 3	F250 XL Hybrid XBOX Cover	3	24Q3	7/1/2024

Annualized Incremental Maintenance by Billing Code	2022	2023	2024
\$	16,328	\$ 12,246	\$ 16,328
\$	16,328	\$ 12,246	\$ 16,328
\$	16,328	\$ 16,328	\$ 16,328
\$	16,328	\$ -	\$ 16,328
\$	16,328	\$ -	\$ 16,328
\$	16,328	\$ 16,328	\$ 16,328
\$	16,328	\$ -	\$ 16,328
\$	16,328	\$ 4,082	\$ 16,328
\$	16,328	\$ -	\$ 8,164
<b>TOTAL BY BILLING CODE</b>	<b>\$ 11,608</b>	<b>\$ 848,670</b>	<b>\$ 1,599,391</b>

**APPENDIX D**

**INCREMENTAL FUEL ADJUSTMENTS**

**CORRECTED EX. SDGE-22-WP-R WORKPAPER 1FS002.001**

**INCREMENTAL FUEL ADJUSTMENTS**  
**CORRECTED Ex. SDGE-22-WP-R Workpaper 1FS002.001**

	By Category		By Billing Code	
	2022	2023	2022	2024
Replacement_Plan	\$ (21,511.84)	\$ (110,233.87)		\$ (373,957.82)
Ordered_Units Savings	\$ (21,604.79)	\$ (45,229.45)		\$ (45,229.45)
Ordered_Units Adds	\$ 92,314.69	\$ 104,531.77		\$ 104,531.77
Incremental Units			\$ -	\$ 76,790.52
<b>TOTAL</b>	<b>\$ 49,198.06</b>	<b>\$ (50,931.56)</b>	<b>\$ -</b>	<b>\$ 143,220.62</b>
			<b>\$ -</b>	<b>\$ 143,220.62</b>

\* Highlighted amount includes decrease of fuel expense of net three vehicles in Test Year (TY) 2024 O&M from \$154,111 to \$143,221.



**Vehicles Additions - Fuel Incremental**  
**(Ex. SDG&E-22-WP-R Workpaper 1FS002.001)**

BUSINESS UNIT	RECOMMENDED REPLACEMENT	BILLING CODE	YRQU	PROJECTED DELIVERY DATE	New Fuel Unit Type	FUEL CHANGE
GRC Electric Ops 5	F150 Lightning	3	24Q4	11/25/2024	E	Incremental Electric
GRC Electric Ops 6	Mitsubishi Outlander EO Uprft	3	23Q1	3/4/2023	T	Incremental Plug-In
GRC Electric Ops 7	T350 Relay Tech Uprft	3	23Q2	4/15/2023	U	Incremental Unleaded
GRC Electric Ops 8	T350 Relay Tech Uprft	3	23Q2	4/16/2023	U	Incremental Unleaded
GRC Electric Ops 9	T350 Relay Tech Uprft	3	23Q2	4/17/2023	U	Incremental Unleaded
GRC Fleet 1	ZEUS MC Electric Chassis with 40' Ae	4	23Q1	2/25/2023	E	Incremental Electric
GRC Fleet 2	Infl eM2 55' Aerial Viatec Uprft	5	22Q4	12/1/2022	E	Incremental Electric
GRC Gas Distribution 1	Chevy 6500 Gas Crew Uprft	4	23Q4	12/15/2023	D	Incremental Diesel
GRC Gas Distribution 10	F150 Lightning	3	24Q2	6/19/2024	E	Incremental Electric
GRC Gas Distribution 11	F450 Gas Service Uprft	4	23Q2	6/18/2023	D	Incremental Diesel
GRC Gas Distribution 12	F450 Gas Service Uprft	4	23Q2	6/19/2023	D	Incremental Diesel
GRC Gas Distribution 13	F450 Gas Service Uprft	4	23Q4	12/15/2023	D	Incremental Diesel
GRC Gas Distribution 14	F450 Gas Service Uprft	4	23Q4	12/16/2023	D	Incremental Diesel
GRC Gas Distribution 15	F450 Gas Service Uprft	4	24Q3	9/25/2024	D	Incremental Diesel
GRC Gas Distribution 16	F450 Gas Service Uprft	4	24Q3	9/26/2024	D	Incremental Diesel
GRC Gas Distribution 17	F150 Lightning Toolbox Uprft	3	23Q2	6/19/2023	E	Incremental Electric
GRC Gas Distribution 18	F150 Lightning Toolbox Uprft	3	23Q2	6/20/2023	E	Incremental Electric
GRC Gas Distribution 19	F150 Lightning Toolbox Uprft	3	24Q1	1/15/2024	E	Incremental Electric
GRC Gas Distribution 2	Chevy 6500 Gas Crew Uprft	4	24Q3	9/15/2024	D	Incremental Diesel
GRC Gas Distribution 20	F150 Lightning Toolbox Uprft	3	24Q1	1/16/2024	E	Incremental Electric
GRC Gas Distribution 21	F150 Lightning Toolbox Uprft	3	24Q1	1/17/2024	E	Incremental Electric
GRC Gas Distribution 22	F150 Lightning	3	24Q1	1/18/2024	E	Incremental Electric
GRC Gas Distribution 23	F150 Lightning	3	24Q1	1/19/2024	E	Incremental Electric
GRC Gas Distribution 24	F150 Lightning	3	24Q1	1/20/2024	E	Incremental Electric
GRC Gas Distribution 25	Mitsubishi Outlander Locator Uprft	3	23Q1	3/15/2023	T	Incremental Plug-In
GRC Gas Distribution 26	Mitsubishi Outlander Locator Uprft	3	23Q1	3/16/2023	T	Incremental Plug-In
GRC Gas Distribution 27	Mitsubishi Outlander Locator Uprft	3	23Q1	3/17/2023	T	Incremental Plug-In
GRC Gas Distribution 28	Mitsubishi Outlander Locator Uprft	3	24Q1	3/15/2024	T	Incremental Plug-In
GRC Gas Distribution 29	Mitsubishi Outlander Locator Uprft	3	24Q1	3/16/2024	T	Incremental Plug-In
GRC Gas Distribution 3	F550 Gas Assist Uprft	4	24Q3	9/16/2024	D	Incremental Diesel
GRC Gas Distribution 30	Mitsubishi Outlander Locator Uprft	3	24Q1	3/17/2024	T	Incremental Plug-In
GRC Gas Distribution 4	F550 Gas Assist Uprft	4	24Q3	9/17/2024	D	Incremental Diesel
GRC Gas Distribution 5	F550 Gas Assist Uprft	4	24Q3	9/18/2024	D	Incremental Diesel
GRC Gas Distribution 6	F550 Gas Assist Uprft	4	23Q2	6/15/2023	D	Incremental Diesel
GRC Gas Distribution 7	F550 Gas Assist Uprft	4	23Q2	6/16/2023	D	Incremental Diesel
GRC Gas Distribution 8	F150 Lightning	3	23Q2	6/17/2023	E	Incremental Electric
GRC Gas Distribution 9	F150 Lightning	3	23Q2	6/18/2023	E	Incremental Electric
GRC Gas Integrity 1	F150 Lightning Roller Uprft	3	23Q1	1/17/2023	E	Incremental Electric
GRC Gas Integrity 2	F150 Lightning Roller Uprft	3	24Q1	1/17/2024	E	Incremental Electric
GRC Safety 1	F150 Lightning	3	23Q1	3/7/2023	E	Incremental Electric
GRC Safety 2	F150 Lightning	3	23Q1	3/8/2023	E	Incremental Electric
GRC Wildfire Mit 1	F250 XL Hybrid XBOX Cover	3	23Q1	3/15/2023	H	Incremental Unleaded Hybrid
GRC Wildfire Mit 2	F250 XL Hybrid XBOX Cover	3	23Q4	12/1/2023	H	Incremental Unleaded Hybrid
GRC Wildfire Mit 3	F250 XL Hybrid XBOX Cover	3	24Q3	7/1/2024	H	Incremental Unleaded Hybrid

Annualized Fuel Incremental by Billing Code	2022	2023	2024
\$ -	\$ -	\$ -	\$ -
\$ 2,904.14	\$ -	\$ 2,904	\$ 2,904
\$ 2,904.14	\$ -	\$ 2,178	\$ 2,904
\$ 2,904.14	\$ -	\$ 2,178	\$ 2,904
\$ 2,904.14	\$ -	\$ 2,178	\$ 2,904
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 4,030.17	\$ -	\$ 1,008	\$ 4,030
\$ -	\$ -	\$ -	\$ -
\$ 4,030.17	\$ -	\$ 3,023	\$ 4,030
\$ 4,030.17	\$ -	\$ 3,023	\$ 4,030
\$ 4,030.17	\$ -	\$ 1,008	\$ 4,030
\$ 4,030.17	\$ -	\$ -	\$ 2,015
\$ 4,030.17	\$ -	\$ -	\$ 2,015
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 4,030.17	\$ -	\$ -	\$ 2,015
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 2,904.14	\$ -	\$ 2,904	\$ 2,904
\$ 2,904.14	\$ -	\$ 2,904	\$ 2,904
\$ 2,904.14	\$ -	\$ 2,904	\$ 2,904
\$ 2,904.14	\$ -	\$ -	\$ 2,904
\$ 2,904.14	\$ -	\$ -	\$ 2,904
\$ 4,030.17	\$ -	\$ -	\$ 2,015
\$ 2,904.14	\$ -	\$ -	\$ 2,904
\$ 4,030.17	\$ -	\$ -	\$ 2,015
\$ 4,030.17	\$ -	\$ -	\$ 2,015
\$ 4,030.17	\$ -	\$ 3,023	\$ 4,030
\$ 4,030.17	\$ -	\$ 3,023	\$ 4,030
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 2,904.14	\$ -	\$ -	\$ -
\$ 2,904.14	\$ -	\$ -	\$ -
\$ 2,904.14	\$ -	\$ 726	\$ 2,904
\$ 2,904.14	\$ -	\$ -	\$ 1,452
<b>TOTAL FUEL INCREMENTAL</b>	<b>\$ -</b>	<b>\$ 76,791</b>	<b>\$ 143,221</b>

**APPENDIX E**

**VEHICLE ADDITIONS – LEASE AND LICENSE COSTS**

**CORRECTED EX. SDGE-22-WP-R SUPPLEMENTAL WORKPAPER 1FS001.003**

**Lease and License Cost Supplemental Summary**  
**Revised EX. SDGE-22-WP-R Supplemental Workpapers 1FS001.003**

Workaper number	Description	2022	2023	2024
1FS001.001	Existing Leases Amortization	\$ 13,196,560.17	\$ 12,896,558.73	\$ 11,496,007.13
1FS001.001	Existing Leases Interest	\$ 2,048,816.77	\$ 1,711,841.21	\$ 1,373,154.28
1FS001.001	Existing Leases Use Tax/Sales Tax	\$ 1,010,450.57	\$ 994,240.05	\$ 957,165.01
1FS001.001	License Fees	\$ 1,505,427.45	\$ 1,808,179.14	\$ 2,014,517.50
1FS001.002	Ordered Units Amortization	\$ 517,669.95	\$ 1,868,995.27	\$ 2,212,683.35
1FS001.002	Ordered Units Interest	\$ 139,965.43	\$ 458,658.60	\$ 449,503.20
1FS001.002	Ordered Units Use Tax/Sales Tax	\$ 50,966.74	\$ 180,393.18	\$ 206,319.46
1FS001.002	Replacement Plan Amortization	\$ 132,978.88	\$ 1,371,568.30	\$ 3,899,793.43
1FS001.002	Replacement Plan Interest	\$ 32,260.22	\$ 340,552.28	\$ 895,420.76
1FS001.002	Replacement Plan Use Tax/Sales Tax	\$ 12,806.03	\$ 132,689.34	\$ 371,629.10
1FS001.002	Salvage Proceeds	\$ (1,365,379.53)	\$ (1,130,509.02)	\$ (978,486.98)
1FS001.003	Vehicles Additions Amortization	\$ 5,734.41	\$ 324,324.95	\$ 739,253.99
1FS001.003	Vehicles Addition Interest	\$ -	\$ 41,389.50	\$ 106,887.67
1FS001.003	Vehicles Addition Use Tax/Sales Tax	\$ -	\$ 18,876.79	\$ 54,154.31
1FS001.004	Hydrogen Fuel-Cell Amortization	\$ 2,735.92	\$ 12,515.71	\$ 21,260.45
1FS001.004	Hydrogen Fuel-Cell Interest	\$ 508.66	\$ 2,084.90	\$ 3,073.90
1FS001.004	Hydrogen Fuel-Cell Use Tax/Sales Tax	\$ 251.45	\$ 1,131.55	\$ 1,885.91
	<b>Total Lease and License Cost</b>	<b>\$ 17,291,753.12</b>	<b>\$ 21,033,490.48</b>	<b>\$ 23,824,222.46</b>

**Summary by Workpaper**

Workaper number	Description	2022	2023	2024
1FS001.001	Existing Leases	\$ 16,255,827.51	\$ 15,602,639.98	\$ 13,826,326.42
1FS001.001	License Fees	\$ 1,505,427.45	\$ 1,808,179.14	\$ 2,014,517.50
1FS001.002	Ordered Units	\$ 708,602.12	\$ 2,508,047.05	\$ 2,868,506.01
1FS001.002	Replacement Plan	\$ 178,045.14	\$ 1,844,809.92	\$ 5,166,843.29
1FS001.002	Salvage Proceeds	\$ (1,365,379.53)	\$ (1,130,509.02)	\$ (978,486.98)
1FS001.003	Vehicle Additions for Business Needs	\$ 5,734.41	\$ 384,591.24	\$ 900,295.96
1FS001.004	Hydrogen Fuel-Cell	\$ 3,496.04	\$ 15,732.16	\$ 26,220.27
	<b>Total Lease and License Cost</b>	<b>\$ 17,291,753.13</b>	<b>\$ 21,033,490.48</b>	<b>\$ 23,824,222.46</b>

<i>Rounding to \$000</i>		2022	2023	2024
1FS001.001	Existing Leases and Fees	\$ 17,761	\$ 17,411	\$ 15,841
1FS001.002	Replacement Plan and Salvage	\$ (479)	\$ 3,222	\$ 7,057
1FS001.003	Vehicle Additions	\$ 6	\$ 385	\$ 900
1FS001.004	Hydrogen Fuel-Cell Vehicles	\$ 3	\$ 16	\$ 26
	<b>Total</b>	<b>\$ 17,291.75</b>	<b>\$ 21,033.49</b>	<b>\$ 23,824.22</b>





1F5001.003 - VEHICLE ADDITIONS (FROM ASSET)				First Payment Calculations			Amortization, Interest and Sales Tax						
Business Unit	New Unit Fuel Type	Billing Code	New Unit Description	Est. Price	Residual Value	Lease Eff Date	Interest Rate	Base Term	Residual Term	Amortization \$	Interest \$	Tax \$	Total Payment \$
GRC Gas Distribution 26	Plug-In Hybrid	3	Mitsubishi Outlander Locator Upfit			03/16/2023	3.59%	72	1	\$ 666.51	\$ 161.55	\$ 64.17	\$ 892.23
GRC Gas Distribution 27	Plug-In Hybrid	3	Mitsubishi Outlander Locator Upfit			03/17/2023	3.59%	72	1	\$ 666.51	\$ 161.55	\$ 64.17	\$ 892.23
GRC Gas Distribution 28	Plug-In Hybrid	3	Mitsubishi Outlander Locator Upfit			03/15/2024	3.59%	72	1	\$ 666.51	\$ 161.55	\$ 64.17	\$ 892.23
GRC Gas Distribution 29	Plug-In Hybrid	3	Mitsubishi Outlander Locator Upfit			03/16/2024	3.59%	72	1	\$ 666.51	\$ 161.55	\$ 64.17	\$ 892.23
GRC Gas Distribution 3	Diesel	4	F550 Gas Assist Upfit			09/16/2024	3.59%	72	1	\$ 1,049.13	\$ 254.29	\$ 101.02	\$ 1,404.44
GRC Gas Distribution 30	Diesel	4	F550 Gas Assist Upfit			03/17/2024	3.59%	72	1	\$ 666.51	\$ 161.55	\$ 64.17	\$ 892.23
GRC Gas Distribution 4	Diesel	4	F550 Gas Assist Upfit			09/17/2024	3.59%	72	1	\$ 1,049.13	\$ 254.29	\$ 101.02	\$ 1,404.44
GRC Gas Distribution 5	Diesel	4	F550 Gas Assist Upfit			09/18/2024	3.59%	72	1	\$ 1,049.13	\$ 254.29	\$ 101.02	\$ 1,404.44
GRC Gas Distribution 6	Diesel	4	F550 Gas Assist Upfit			06/15/2023	3.59%	72	1	\$ 1,049.13	\$ 254.29	\$ 101.02	\$ 1,404.44
GRC Gas Distribution 7	Diesel	4	F550 Gas Assist Upfit			06/16/2023	3.59%	72	1	\$ 1,049.13	\$ 254.29	\$ 101.02	\$ 1,404.44
GRC Gas Distribution 8	Electric	3	F150 Lightning			06/17/2023	3.59%	72	1	\$ 567.77	\$ 137.62	\$ 54.67	\$ 760.05
GRC Gas Distribution 9	Electric	3	F150 Lightning			06/18/2023	3.59%	72	1	\$ 567.77	\$ 137.62	\$ 54.67	\$ 760.05
GRC Gas Integrity 1	Electric	3	F150 Lightning Roller Upfit			01/17/2023	3.59%	72	1	\$ 666.51	\$ 161.55	\$ 64.17	\$ 892.23
GRC Gas Integrity 2	Electric	3	F150 Lightning Roller Upfit			01/17/2023	3.59%	72	1	\$ 666.51	\$ 161.55	\$ 64.17	\$ 892.23
GRC Safety 1	Electric	3	F150 Lightning			03/07/2023	3.59%	72	1	\$ 567.77	\$ 137.62	\$ 54.67	\$ 760.05
GRC Safety 2	Electric	3	F150 Lightning			03/08/2023	3.59%	72	1	\$ 567.77	\$ 137.62	\$ 54.67	\$ 760.05
GRC Wildfire Mit 1	Non-Plug-In Hybrid	3	F250 XL Hybrid XBOX Cover			03/15/2023	3.59%	72	1	\$ 876.33	\$ 212.41	\$ 84.38	\$ 1,173.12
GRC Wildfire Mit 2	Non-Plug-In Hybrid	3	F250 XL Hybrid XBOX Cover			12/01/2023	3.59%	72	1	\$ 876.33	\$ 212.41	\$ 84.38	\$ 1,173.12
GRC Wildfire Mit 3	Non-Plug-In Hybrid	3	F250 XL Hybrid XBOX Cover			07/01/2024	3.59%	72	1	\$ 876.33	\$ 212.41	\$ 84.38	\$ 1,173.12
										\$ 5,734.41	\$ 384,591.24	\$ 900,295.96	

1F5001.003 - VEHICLE ADDITIONS (FROM ASSET)				First Payment Calculations			Amortization, Interest and Sales Tax						
Business Unit	New Unit Fuel Type	Billing Code	New Unit Description	Est. Price	Residual Value	Lease Eff Date	Interest Rate	Base Term	Residual Term	Amortization \$	Interest \$	Tax \$	Total Payment \$
GRC Gas Distribution 26	Plug-In Hybrid	3	Mitsubishi Outlander Locator Upfit			03/16/2023	3.59%	72	1	\$ 666.51	\$ 161.55	\$ 64.17	\$ 892.23
GRC Gas Distribution 27	Plug-In Hybrid	3	Mitsubishi Outlander Locator Upfit			03/17/2023	3.59%	72	1	\$ 666.51	\$ 161.55	\$ 64.17	\$ 892.23
GRC Gas Distribution 28	Plug-In Hybrid	3	Mitsubishi Outlander Locator Upfit			03/15/2024	3.59%	72	1	\$ 666.51	\$ 161.55	\$ 64.17	\$ 892.23
GRC Gas Distribution 29	Plug-In Hybrid	3	Mitsubishi Outlander Locator Upfit			03/16/2024	3.59%	72	1	\$ 666.51	\$ 161.55	\$ 64.17	\$ 892.23
GRC Gas Distribution 3	Diesel	4	F550 Gas Assist Upfit			09/16/2024	3.59%	72	1	\$ 1,049.13	\$ 254.29	\$ 101.02	\$ 1,404.44
GRC Gas Distribution 30	Diesel	4	F550 Gas Assist Upfit			03/17/2024	3.59%	72	1	\$ 666.51	\$ 161.55	\$ 64.17	\$ 892.23
GRC Gas Distribution 4	Diesel	4	F550 Gas Assist Upfit			09/17/2024	3.59%	72	1	\$ 1,049.13	\$ 254.29	\$ 101.02	\$ 1,404.44
GRC Gas Distribution 5	Diesel	4	F550 Gas Assist Upfit			09/18/2024	3.59%	72	1	\$ 1,049.13	\$ 254.29	\$ 101.02	\$ 1,404.44
GRC Gas Distribution 6	Diesel	4	F550 Gas Assist Upfit			06/15/2023	3.59%	72	1	\$ 1,049.13	\$ 254.29	\$ 101.02	\$ 1,404.44
GRC Gas Distribution 7	Diesel	4	F550 Gas Assist Upfit			06/16/2023	3.59%	72	1	\$ 1,049.13	\$ 254.29	\$ 101.02	\$ 1,404.44
GRC Gas Distribution 8	Electric	3	F150 Lightning			06/17/2023	3.59%	72	1	\$ 567.77	\$ 137.62	\$ 54.67	\$ 760.05
GRC Gas Distribution 9	Electric	3	F150 Lightning			06/18/2023	3.59%	72	1	\$ 567.77	\$ 137.62	\$ 54.67	\$ 760.05
GRC Gas Integrity 1	Electric	3	F150 Lightning Roller Upfit			01/17/2023	3.59%	72	1	\$ 666.51	\$ 161.55	\$ 64.17	\$ 892.23
GRC Gas Integrity 2	Electric	3	F150 Lightning Roller Upfit			01/17/2023	3.59%	72	1	\$ 666.51	\$ 161.55	\$ 64.17	\$ 892.23
GRC Safety 1	Electric	3	F150 Lightning			03/07/2023	3.59%	72	1	\$ 567.77	\$ 137.62	\$ 54.67	\$ 760.05
GRC Safety 2	Electric	3	F150 Lightning			03/08/2023	3.59%	72	1	\$ 567.77	\$ 137.62	\$ 54.67	\$ 760.05
GRC Wildfire Mit 1	Non-Plug-In Hybrid	3	F250 XL Hybrid XBOX Cover			03/15/2023	3.59%	72	1	\$ 876.33	\$ 212.41	\$ 84.38	\$ 1,173.12
GRC Wildfire Mit 2	Non-Plug-In Hybrid	3	F250 XL Hybrid XBOX Cover			12/01/2023	3.59%	72	1	\$ 876.33	\$ 212.41	\$ 84.38	\$ 1,173.12
GRC Wildfire Mit 3	Non-Plug-In Hybrid	3	F250 XL Hybrid XBOX Cover			07/01/2024	3.59%	72	1	\$ 876.33	\$ 212.41	\$ 84.38	\$ 1,173.12
										\$ 5,734.41	\$ 384,591.24	\$ 900,295.96	

**APPENDIX F**

**TURN RECOMMENDED ANALYSIS**

### TURN Recommended Analysis

	SDG&E Updated Forecast TY2024 Estimated (000s)	TURN Recommended - Updated SDG&E Forecast
<b>A. Lease and License Cost</b>		
1FS001.001 - Existing Leases and Fees	15,841	15,841
1FS001.002 - Replacement Plan and Salvage		
Ordered	2,869	2,868
Replacement Plan	5,167	1,292
Salvage	(978)	
1FS001.003 - Vehicle Additions	900	
1FS001.004 - Hydrogen Fuel-Cell Vehicles	26	26.00
<b>Total Lease and License Cost</b>	<b>23,824</b>	<b>20,027</b>

SDG&E analyzed TURN's recommendation and included the limited list of vehicles that would be replaced in accordance with this plan. This plan includes the totality of workpaper 1FS001.001 Existing Leases & Fees, the Ordered portion of 1FS001.002 Replacement Plan and Salvage, and 1FS001.004 Hydrogen Fuel-Cell Vehicles. The plan eliminates in totality workpaper 1FS001.003 Vehicle additions and reduces the Replacement Plan portion of 1FS001.002 Replacement Plan and Salvage by 75% from \$5.167 million to \$1.292 million. SDG&E prioritized CARB required replacements from the contested portion of the Replacement Plan and then ranked and ordered the remaining assets by expected lease start date. SDG&E then summed the TY2024 total lease costs for this ranked list until a figure of \$1.292 million was reached. This final grouping of vehicles is used in SDG&E rebuttal testimony.

New Unit #	Old Unit #	ADD/REPLACE	CARB	Billing Code	Category	Est. Delivery Date	Category Description	Unit Status	Lease Eff Date	Amortization, Interest and Sales Tax					
										Amortization \$	Interest \$	Tax \$	Total Payment \$	2022	2023
F0127	F2394	Replace	32AAA	F07BEBT	04/01/2022	12T AWD MID SW/PLUG IN HYBRD W/ERO SUPER	O	07/01/2022	\$ 729.57	\$ 176.84	\$ 70.25	\$ 976.66	\$ 1,082.05	\$ 1,165.89	\$ 1,250.00
F0147		add	32AAA	F07BEBT	08/31/2022	12T AWD MID SW/PLUG IN HYBRD W/ LOCATOR PACK	O	11/01/2022	\$ 729.57	\$ 176.84	\$ 70.25	\$ 976.66	\$ 1,082.05	\$ 1,165.89	\$ 1,250.00
F0148		add	32AAA	F05SBBT	08/31/2022	12T AWD MID SW/PLUG IN HYBRD W/ LOCATOR PACK	O	11/01/2022	\$ 729.57	\$ 176.84	\$ 70.25	\$ 976.66	\$ 1,082.05	\$ 1,165.89	\$ 1,250.00
F0149		add	32AAA	F05SBBT	08/31/2022	12T AWD MID SW/PLUG IN HYBRD W/ LOCATOR PACK	O	11/01/2022	\$ 729.57	\$ 176.84	\$ 70.25	\$ 976.66	\$ 1,082.05	\$ 1,165.89	\$ 1,250.00
F0067		add	31CAA	F8ACAFU	06/30/2022	1T GAS METER TRUCK	O	06/01/2022	\$ 795.74	\$ 192.87	\$ 76.62	\$ 1,065.23	\$ 7,456.64	\$ 7,456.64	\$ 12,782.80
F0068		add	31CAA	F8ACAFU	03/31/2022	1T GAS METER TRUCK	O	06/01/2022	\$ 795.74	\$ 192.87	\$ 76.62	\$ 1,065.23	\$ 7,456.64	\$ 7,456.64	\$ 12,782.80
F0089		add	31CAA	F8ACAFU	03/31/2022	1T GAS METER TRUCK	O	06/01/2022	\$ 795.74	\$ 192.87	\$ 76.62	\$ 1,065.23	\$ 7,456.64	\$ 7,456.64	\$ 12,782.80
F0090		add	31CAA	F8ACAFU	03/31/2022	1T GAS METER TRUCK	O	06/01/2022	\$ 795.74	\$ 192.87	\$ 76.62	\$ 1,065.23	\$ 7,456.64	\$ 7,456.64	\$ 12,782.80
F0010		add	31CAA	F8ACAFU	03/31/2022	1T GAS METER TRUCK	O	06/01/2022	\$ 795.74	\$ 192.87	\$ 76.62	\$ 1,065.23	\$ 7,456.64	\$ 7,456.64	\$ 12,782.80
F0012		add	31CAA	F8ACAFU	03/31/2022	1T GAS METER TRUCK	O	06/01/2022	\$ 795.74	\$ 192.87	\$ 76.62	\$ 1,065.23	\$ 7,456.64	\$ 7,456.64	\$ 12,782.80
F0013		add	31CAA	F8ACAFU	03/31/2022	1T GAS METER TRUCK	O	06/01/2022	\$ 795.74	\$ 192.87	\$ 76.62	\$ 1,065.23	\$ 7,456.64	\$ 7,456.64	\$ 12,782.80
F0014		add	31CAA	F8ACAFU	03/31/2022	1T GAS METER TRUCK	O	06/01/2022	\$ 795.74	\$ 192.87	\$ 76.62	\$ 1,065.23	\$ 7,456.64	\$ 7,456.64	\$ 12,782.80
F0016		add	31CAA	F8ACAFU	03/31/2022	1T GAS METER TRUCK	O	06/01/2022	\$ 795.74	\$ 192.87	\$ 76.62	\$ 1,065.23	\$ 7,456.64	\$ 7,456.64	\$ 12,782.80
F0018		add	31CAA	F8ACAFU	03/31/2022	1T GAS METER TRUCK	O	06/01/2022	\$ 795.74	\$ 192.87	\$ 76.62	\$ 1,065.23	\$ 7,456.64	\$ 7,456.64	\$ 12,782.80
F0020		add	31CAA	F8ACAFU	03/31/2022	1T GAS METER TRUCK	O	06/01/2022	\$ 795.74	\$ 192.87	\$ 76.62	\$ 1,065.23	\$ 7,456.64	\$ 7,456.64	\$ 12,782.80
F0021		add	31CAA	F8ACAFU	03/31/2022	1T GAS METER TRUCK	O	06/01/2022	\$ 795.74	\$ 192.87	\$ 76.62	\$ 1,065.23	\$ 7,456.64	\$ 7,456.64	\$ 12,782.80
F0022		add	31CAA	F8ACAFU	03/31/2022	1T GAS METER TRUCK	O	06/01/2022	\$ 795.74	\$ 192.87	\$ 76.62	\$ 1,065.23	\$ 7,456.64	\$ 7,456.64	\$ 12,782.80
F0023		add	31CAA	F8ACAFU	03/31/2022	1T GAS METER TRUCK	O	06/01/2022	\$ 795.74	\$ 192.87	\$ 76.62	\$ 1,065.23	\$ 7,456.64	\$ 7,456.64	\$ 12,782.80
F0024		add	31CAA	F8ACAFU	03/31/2022	1T GAS METER TRUCK	O	06/01/2022	\$ 795.74	\$ 192.87	\$ 76.62	\$ 1,065.23	\$ 7,456.64	\$ 7,456.64	\$ 12,782.80
F0025		add	31CAA	F8ACAFU	03/31/2022	1T GAS METER TRUCK	O	06/01/2022	\$ 795.74	\$ 192.87	\$ 76.62	\$ 1,065.23	\$ 7,456.64	\$ 7,456.64	\$ 12,782.80
F0084		add	32CAA	F70BDFU	06/15/2022	GAS SUPERVISOR SCENE COMMAND VEHICLE	O	09/01/2022	\$ 1,189.98	\$ 283.58	\$ 112.85	\$ 1,586.21	\$ 6,264.84	\$ 18,794.53	\$ 18,794.53
F0070		add	32CAA	F70BDFU	06/15/2022	GAS SUPERVISOR SCENE COMMAND VEHICLE	O	09/01/2022	\$ 1,189.98	\$ 283.58	\$ 112.85	\$ 1,586.21	\$ 6,264.84	\$ 18,794.53	\$ 18,794.53
F0071	F3366	Replace	32BAA	F0BCEU	08/15/2022	1/2T PU 4X4 LB. XBOX	O	11/01/2022	\$ 538.06	\$ 130.42	\$ 51.81	\$ 720.28	\$ 4,400.96	\$ 8,643.35	\$ 8,643.35
F0074	F3266	Replace	31BAA	F87AGEU	08/15/2022	1/2T PU LB. LOCATOR PKG	O	11/01/2022	\$ 538.06	\$ 130.42	\$ 51.81	\$ 720.28	\$ 4,400.96	\$ 8,643.35	\$ 8,643.35
F0075	F3269	Replace	31BAA	F87AGEU	08/15/2022	1/2T PU LB. LOCATOR PKG	O	11/01/2022	\$ 538.06	\$ 130.42	\$ 51.81	\$ 720.28	\$ 4,400.96	\$ 8,643.35	\$ 8,643.35
F0076	F3279	Replace	31BAA	F87AGEU	08/15/2022	1/2T PU LB. LOCATOR PKG	O	11/01/2022	\$ 538.06	\$ 130.42	\$ 51.81	\$ 720.28	\$ 4,400.96	\$ 8,643.35	\$ 8,643.35
F0078	F3210	Replace	31BAA	F87AGEU	08/15/2022	1/2T PU LB. LOCATOR PKG	O	11/01/2022	\$ 538.06	\$ 130.42	\$ 51.81	\$ 720.28	\$ 4,400.96	\$ 8,643.35	\$ 8,643.35
F0079	F2464	Replace	31BAA	F87AGEU	08/15/2022	1/2T PU LB. LOCATOR PKG	O	11/01/2022	\$ 538.06	\$ 130.42	\$ 51.81	\$ 720.28	\$ 4,400.96	\$ 8,643.35	\$ 8,643.35
F0081	F2422	Replace	32BAA	F8BEEH	04/15/2022	1/2T PU 4X4 LB. CRAW HYB	O	07/01/2022	\$ 640.58	\$ 155.27	\$ 61.68	\$ 857.52	\$ 5,145.13	\$ 10,200.26	\$ 10,200.26
F0082		add	32BAA	F8BEEH	04/17/2022	1/2T PU 4X4 LB. CRAW HYB	O	07/01/2022	\$ 640.58	\$ 155.27	\$ 61.68	\$ 857.52	\$ 5,145.13	\$ 10,200.26	\$ 10,200.26
F0083	F3275	Replace	32BAA	F8BEEH	04/17/2022	1/2T PU 4X4 LB. CRAW HYB	O	07/01/2022	\$ 640.58	\$ 155.27	\$ 61.68	\$ 857.52	\$ 5,145.13	\$ 10,200.26	\$ 10,200.26
F0084	F3287	Replace	32BAA	F8BEEH	04/20/2022	1/2T PU 4X4 LB. CRAW HYB	O	07/01/2022	\$ 640.58	\$ 155.27	\$ 61.68	\$ 857.52	\$ 5,145.13	\$ 10,200.26	\$ 10,200.26
F0086		add	32CAA	F8BEEH	04/20/2022	1/2T PU 4X4 LB. CRAW HYB	O	07/01/2022	\$ 640.58	\$ 155.27	\$ 61.68	\$ 857.52	\$ 5,145.13	\$ 10,200.26	\$ 10,200.26
F0087	F3392	Replace	32CAA	F8BDDU	04/25/2022	3/4T PU 4X4 SB. XCAB	O	07/01/2022	\$ 615.73	\$ 149.24	\$ 59.29	\$ 824.26	\$ 4,945.54	\$ 9,891.08	\$ 9,891.08
F0088	F3392	Replace	32CAA	F8BDDU	04/25/2022	3/4T PU 4X4 SB. XCAB	O	07/01/2022	\$ 615.73	\$ 149.24	\$ 59.29	\$ 824.26	\$ 4,945.54	\$ 9,891.08	\$ 9,891.08
F0089	F3640	Replace	32CAA	F8BDDU	04/25/2022	3/4T PU 4X4 SB. XCAB	O	07/01/2022	\$ 615.73	\$ 149.24	\$ 59.29	\$ 824.26	\$ 4,945.54	\$ 9,891.08	\$ 9,891.08
F0090	F3641	Replace	32CAA	F8BDDU	04/25/2022	3/4T PU 4X4 SB. XCAB	O	07/01/2022	\$ 615.73	\$ 149.24	\$ 59.29	\$ 824.26	\$ 4,945.54	\$ 9,891.08	\$ 9,891.08
F0091	F3639	Replace	32CAA	F8BDDU	04/25/2022	3/4T PU 4X4 SB. XCAB	O	07/01/2022	\$ 615.73	\$ 149.24	\$ 59.29	\$ 824.26	\$ 4,945.54	\$ 9,891.08	\$ 9,891.08
F0092	F3632	Replace	32CAA	F8BDDU	04/25/2022	3/4T PU 4X4 SB. XCAB	O	07/01/2022	\$ 615.73	\$ 149.24	\$ 59.29	\$ 824.26	\$ 4,945.54	\$ 9,891.08	\$ 9,891.08
F0130	F3527	Replace	32CAA	F84BDFU	07/15/2022	3/4T PU 4X4 LB. XCAB UTILITY RACK	O	10/01/2022	\$ 792.87	\$ 192.18	\$ 76.34	\$ 1,061.39	\$ 3,184.18	\$ 12,736.71	\$ 12,736.71
F0131	F3528	Replace	32CAA	F84BDFU	07/15/2022	3/4T PU 4X4 LB. XCAB UTILITY RACK	O	10/01/2022	\$ 792.87	\$ 192.18	\$ 76.34	\$ 1,061.39	\$ 3,184.18	\$ 12,736.71	\$ 12,736.71
F0132	F4196	Replace	CARB	F84BDFU	07/15/2022	3/4T PU 4X4 LB. XCAB UTILITY RACK	O	10/01/2022	\$ 792.87	\$ 192.18	\$ 76.34	\$ 1,061.39	\$ 3,184.18	\$ 12,736.71	\$ 12,736.71
F0133	F4196	Replace	CARB	F84BDFU	07/15/2022	3/4T PU 4X4 LB. XCAB UTILITY RACK	O	10/01/2022	\$ 792.87	\$ 192.18	\$ 76.34	\$ 1,061.39	\$ 3,184.18	\$ 12,736.71	\$ 12,736.71
F0145		add	32BAA	F80BDDU	12/31/2022	1/2T PU 4X4 SB. XCAB XBOX	O	03/01/2023	\$ 534.06	\$ 129.45	\$ 51.42	\$ 714.93	\$ 7,149.25	\$ 6,579.10	\$ 6,579.10
F0146		add	32BAA	F80BDDU	12/31/2022	1/2T PU 4X4 SB. XCAB XBOX	O	03/01/2023	\$ 534.06	\$ 129.45	\$ 51.42	\$ 714.93	\$ 7,149.25	\$ 6,579.10	\$ 6,579.10
F0166		add	32BAA	F87BDEE	12/31/2022	1/2T ELECTRIC 4X4. CRAW. SB. XBOX	O	03/01/2023	\$ 560.72	\$ 135.91	\$ 53.99	\$ 750.62	\$ 7,506.23	\$ 7,007.47	\$ 7,007.47
F0167		add	32BAA	F87BDEE	12/31/2022	1/2T ELECTRIC 4X4. CRAW. SB. XBOX	O	03/01/2023	\$ 560.72	\$ 135.91	\$ 53.99	\$ 750.62	\$ 7,506.23	\$ 7,007.47	\$ 7,007.47
F0168		add	32BAA	F87BDEE	12/31/2022	1/2T ELECTRIC 4X4. CRAW. SB. XBOX	O	03/01/2023	\$ 560.72	\$ 135.91	\$ 53.99	\$ 750.62	\$ 7,506.23	\$ 7,007.47	\$ 7,007.47
F0169		add	32BAA	F87BDEE	12/31/2022	1/2T ELECTRIC 4X4. CRAW. SB. XBOX	O	03/01/2023	\$ 560.72	\$ 135.91	\$ 53.99	\$ 750.62	\$ 7,506.23	\$ 7,007.47	\$ 7,007.47
F0170		add	32BAA	F87BDEE	12/31/2022	1/2T ELECTRIC 4X4. CRAW. SB. XBOX	O	03/01/2023	\$ 560.72	\$ 135.91	\$ 53.99	\$ 750.62	\$ 7,506.23	\$ 7,007.47	\$ 7,007.47
F0171		add	32BAA	F87BDEE	12/31/2022	1/2T ELECTRIC 4X4. CRAW. SB. XBOX	O	03/01/2023	\$ 560.72	\$ 135.91	\$ 53.99	\$ 750.62	\$ 7,506.23	\$ 7,007.47	\$ 7,007.47
F0172		add	32BAA	F87BDEE	12/31/2022	1/2T ELECTRIC 4X4. CRAW. SB. XBOX	O	03/01/2023	\$ 560.72	\$ 135.91	\$ 53.99	\$ 750.62	\$ 7,506.23	\$ 7,007.47	\$ 7,007.47
F0173		add	32BAA	F87BDEE	12/31/2022	1/2T ELECTRIC 4X4. CRAW. SB. XBOX	O	03/01/2023	\$ 560.72	\$ 135.91	\$ 53.99	\$ 750.62	\$ 7,506.23	\$ 7,007.47	\$ 7,007.47
F0033	F3046	Replace	CARB	H37AZZH	03/16/2022	1T RELAY TECH VAN	O	06/01/2022	\$ 1,094.44	\$ 268.91	\$ 108.82	\$ 1,485.17	\$ 10,386.18	\$ 17,822.03	\$ 17,822.03
H0034		add	CARB	H37AZZH	03/16/2022	1T RELAY TECH VAN	O	06/01/2022	\$ 1,094.44	\$ 268.91	\$ 108.82	\$ 1,485.17	\$ 10,386.18	\$ 17,822.03	\$ 17,822.03
H0035	F3951	Replace	CARB	H37AZZH	03/16/2022	1T RELAY TECH VAN	O	06/01/2022	\$ 1,094.44	\$ 268.91	\$ 108.82	\$ 1,485.17	\$ 10,386.18	\$ 17,822.03	\$ 17,822.03
H0036		add	CARB	H37AZZH	03/16/2022	1T RELAY TECH VAN	O	06/01/2022	\$ 1,094.44	\$ 268.91	\$ 108.82	\$ 1,485.17	\$ 10,386.18	\$ 17,822.03	\$ 17,822.03
H0037	F3945	Replace	CARB	H37AZZH	03/17/2022	1T RELAY TECH VAN	O	06/01/2022	\$ 1,094.44	\$ 268.91	\$ 108.82	\$ 1,485.17	\$ 10,386.18	\$ 17,822.03	\$ 17,822.03
H0038	F3848	Replace	CARB	H37AZZH	03/17/2022	1T RELAY TECH VAN	O	06/01/2022	\$ 1,094.44	\$ 268.91	\$ 108.82	\$ 1,485.17	\$ 10,386.18	\$ 17,822.03	\$ 17,822.03
H0039	F3848	Replace	CARB	H37AZZH	0										



1F500A1.002 - REPLACEMENT PLAN DATA FROM ASSET											Amortization, Interest and Sales Tax				
New Unit #	Old Unit #	Old Unit Year	Old Unit Make	Old Unit Model	Old Unit Description	New Unit Description	FUEL CHANGE	Lease Eff Date	Amortization \$	Interest \$	Tax \$	Total Payment \$	2022	2023	2024
Replacement L5002	CARB	2009	International	Workstar	4X2 TRUCK TRACTOR	Freightliner M2 462 Tractor	No Change	12/20/2022	\$ 838.11	\$ 304.79	\$ 88.57	\$ 1,231.47	\$ -	\$ 14,777.87	\$ 14,777.87
Replacement L5003	CARB	2010	International	Workstar	4X2 TRUCK TRACTOR	Freightliner M2 462 Tractor	No Change	12/20/2022	\$ 838.11	\$ 304.79	\$ 88.57	\$ 1,231.47	\$ -	\$ 14,777.87	\$ 14,777.87
Replacement H4522	CARB	2008	GMC	C5500	MD VAN	F550 Utility Body	No Change	03/31/2023	\$ 3,085.68	\$ 747.92	\$ 237.10	\$ 4,130.70	\$ -	\$ 37,176.32	\$ 49,588.42
Replacement H4523	CARB	2008	GMC	C5500	MD VAN	F550 Utility Body	No Change	03/31/2023	\$ 3,085.68	\$ 747.92	\$ 237.10	\$ 4,130.70	\$ -	\$ 37,176.32	\$ 49,588.42
Replacement H4524	CARB	2008	GMC	C5500	MD VAN	F550 Utility Body	No Change	03/31/2023	\$ 3,085.68	\$ 747.92	\$ 237.10	\$ 4,130.70	\$ -	\$ 37,176.32	\$ 49,588.42
Replacement H4525	CARB	2008	GMC	C5500	MD VAN	F550 Utility Body	No Change	03/31/2023	\$ 3,085.68	\$ 747.92	\$ 237.10	\$ 4,130.70	\$ -	\$ 37,176.32	\$ 49,588.42
Replacement L5502	CARB	2009	International	5800	HD 6X6 FLATBED/JUMP W/WINCH	HD 5800 Dump Bed	No Change	06/30/2023	\$ 1,652.66	\$ 673.75	\$ 195.80	\$ 2,722.20	\$ -	\$ 16,333.22	\$ 32,666.44
Replacement J4177	CARB	2008	Ford	F550	LD STAKE TRUCK	F550 Gas Assist Lift	No Change	07/15/2023	\$ 1,049.13	\$ 254.29	\$ 101.02	\$ 1,404.44	\$ -	\$ 7,022.19	\$ 16,653.26
Replacement J4181	CARB	2008	Ford	F550	LD STAKE TRUCK	F550 Gas Assist Lift	No Change	07/15/2023	\$ 1,049.13	\$ 254.29	\$ 101.02	\$ 1,404.44	\$ -	\$ 7,022.19	\$ 16,653.26
Replacement J4243	CARB	2008	Ford	F550	LD STAKE TRUCK	F550 Stake Truck	No Change	07/15/2023	\$ 1,049.13	\$ 254.29	\$ 101.02	\$ 1,404.44	\$ -	\$ 7,022.19	\$ 16,653.26
Replacement J4244	CARB	2008	Ford	F550	LD STAKE TRUCK	F550 Stake Truck	No Change	07/15/2023	\$ 1,049.13	\$ 254.29	\$ 101.02	\$ 1,404.44	\$ -	\$ 7,022.19	\$ 16,653.26
Replacement L4924	CARB	2008	Ford	F550	LD STAKE TRUCK	F550 Stake Truck	No Change	07/15/2023	\$ 1,049.13	\$ 254.29	\$ 101.02	\$ 1,404.44	\$ -	\$ 7,022.19	\$ 16,653.26
Replacement L5001	CARB	2009	International	7400	4X2 MECH ELECT CONST TRUCK	HD 7400 45' Dump	SFTO to Diesel	08/15/2023	\$ 2,205.54	\$ 802.08	\$ 333.09	\$ 3,407.72	\$ -	\$ 16,862.87	\$ 38,888.62
Replacement L4908	CARB	2009	Ford	F550	4X2 55-SEFT AER W/ART	HD 7400 55 Aerie	SFTO to Diesel	08/15/2023	\$ 2,205.54	\$ 802.08	\$ 333.09	\$ 3,407.72	\$ -	\$ 16,862.87	\$ 38,888.62
Replacement L4527	CARB	2009	International	7400	4X2 TRUCK TRACTOR	Freightliner eM2 4X2 Tractor	No Change	12/20/2023	\$ 1,764.43	\$ 641.87	\$ 186.47	\$ 2,592.77	\$ -	\$ 4,461.16	\$ 17,844.63
Replacement L5005	CARB	2008	International	Workstar	4X2 TRUCK TRACTOR	Freightliner eM2 4X2 Tractor	Diesel to Electric	11/15/2022	\$ 1,058.68	\$ 385.00	\$ 111.88	\$ 1,555.54	\$ -	\$ -	\$ 31,110.89
Replacement Q7022	CARB	2001	TOYOTA	7FDU35	FORKLIFT, 8000 LB DIESEL	8K lb Forklift	No Change	11/16/2022	\$ 402.97	\$ 301.50	\$ 70.21	\$ 976.17	\$ 976.17	\$ 11,714.02	\$ 11,714.02
Replacement Q7025	CARB	2001	TOYOTA	7FDU35	FORKLIFT, 8000 LB DIESEL	8K lb Forklift	No Change	11/16/2022	\$ 402.97	\$ 301.50	\$ 70.21	\$ 976.17	\$ 976.17	\$ 11,714.02	\$ 11,714.02
Replacement Q7028	CARB	2001	TOYOTA	7FDU35	FORKLIFT, 8000 LB DIESEL	8K lb Forklift	No Change	11/17/2022	\$ 604.46	\$ 301.50	\$ 70.21	\$ 976.17	\$ 976.17	\$ 11,714.02	\$ 11,714.02
Replacement Q7029	CARB	2001	TOYOTA	7FDU35	FORKLIFT, 8000 LB DIESEL	8K lb Forklift	No Change	11/18/2022	\$ 604.46	\$ 301.50	\$ 70.21	\$ 976.17	\$ 976.17	\$ 11,714.02	\$ 11,714.02
Replacement P7772	CARB	2001	John Deere	7720	MOTOR GRADER	Motor Grader	No Change	12/15/2022	\$ 1,343.24	\$ 670.00	\$ 156.03	\$ 2,169.26	\$ -	\$ 26,031.15	\$ 26,031.15
Replacement R8181	CARB	1992	GENIE	S40	SELF PROPELLED MANLIFT	Genie S45 XC	No Change	06/15/2023	\$ 886.54	\$ 442.20	\$ 102.98	\$ 1,431.71	\$ -	\$ 6,590.28	\$ 7,809.56
Replacement Q7026	CARB	2003	TOYOTA	7FDU25	FORKLIFT, SITDOWN, 5000 LB DIESEL	5K lb Electric Forklift	Diesel to Electric	07/17/2023	\$ 402.97	\$ 201.00	\$ 46.81	\$ 650.78	\$ -	\$ 3,253.89	\$ 7,809.56
Replacement Q7030	CARB	2001	TOYOTA	7FDU35	FORKLIFT, 8000 LB DIESEL	8K lb Forklift	No Change	07/18/2023	\$ 604.46	\$ 301.50	\$ 70.21	\$ 976.17	\$ -	\$ 4,880.84	\$ 11,714.02
Replacement Q7031	CARB	2001	TOYOTA	7FDU35	FORKLIFT, 8000 LB DIESEL	8K lb Forklift	No Change	07/18/2023	\$ 604.46	\$ 301.50	\$ 70.21	\$ 976.17	\$ -	\$ 4,880.84	\$ 11,714.02
Replacement Q7033	CARB	2001	TOYOTA	7FDU35	FORKLIFT, 8000 LB DIESEL	8K lb Forklift	No Change	07/20/2023	\$ 604.46	\$ 301.50	\$ 70.21	\$ 976.17	\$ -	\$ 4,880.84	\$ 11,714.02
Replacement Q7034	CARB	2001	TOYOTA	7FDU35	FORKLIFT, 8000 LB DIESEL	8K lb Forklift	No Change	07/21/2023	\$ 604.46	\$ 301.50	\$ 70.21	\$ 976.17	\$ -	\$ 4,880.84	\$ 11,714.02
Replacement Q7059	CARB	2001	TOYOTA	7FDU35	FORKLIFT, 8000 LB DIESEL	8K lb Forklift	No Change	07/22/2023	\$ 402.97	\$ 201.00	\$ 46.81	\$ 650.78	\$ -	\$ 3,253.89	\$ 7,809.56
Replacement Q7058	CARB	2001	TOYOTA	7FDU35	FORKLIFT, 8000 LB DIESEL	8K lb Forklift	No Change	07/23/2023	\$ 604.46	\$ 301.50	\$ 70.21	\$ 976.17	\$ -	\$ 4,880.84	\$ 11,714.02
Replacement R7827	CARB	2002	JLG	600A	SELF PROPELLED MANLIFT	8K lb Forklift	No Change	07/24/2023	\$ 604.46	\$ 301.50	\$ 70.21	\$ 976.17	\$ -	\$ 4,880.84	\$ 11,714.02
Replacement R7828	CARB	2002	JLG	600A	SELF PROPELLED MANLIFT	8K lb Forklift	No Change	07/25/2023	\$ 604.46	\$ 301.50	\$ 70.21	\$ 976.17	\$ -	\$ 4,880.84	\$ 11,714.02
Replacement Q7000	CARB	2004	KOMATSU	FD40Z7L-8	FORKLIFT, 8000 LB DIESEL	Genie S45 XC	No Change	07/26/2023	\$ 886.54	\$ 442.20	\$ 102.98	\$ 1,431.71	\$ -	\$ 7,158.56	\$ 17,180.56
Replacement Q7001	CARB	2004	KOMATSU	FD40Z7L-8	FORKLIFT, 8000 LB DIESEL	8K lb Forklift	No Change	07/16/2024	\$ 604.46	\$ 301.50	\$ 70.21	\$ 976.17	\$ -	\$ -	\$ 4,880.84
Replacement Q7004	CARB	2004	KOMATSU	FD40Z7L-8	FORKLIFT, 8000 LB DIESEL	8K lb Forklift	No Change	07/16/2024	\$ 604.46	\$ 301.50	\$ 70.21	\$ 976.17	\$ -	\$ -	\$ 4,880.84
Replacement P7753	CARB	2005	JOHN DEERE	772D	MOTOR GRADER	Motor Grader	No Change	07/17/2024	\$ 1,343.24	\$ 670.00	\$ 156.03	\$ 2,169.26	\$ -	\$ -	\$ 10,546.31
Replacement Q8025	CARB	2005	KOMATSU	FD20L14	FORKLIFT, DIESEL, SITDOWN, 4000 LB 4-WHEEL	4K lb Electric Forklift	Diesel to Electric	07/19/2024	\$ 335.81	\$ 167.50	\$ 39.01	\$ 542.32	\$ -	\$ -	\$ 2,111.58
Replacement Q8026	CARB	2005	KOMATSU	FD20L14	FORKLIFT, DIESEL, SITDOWN, 4000 LB 4-WHEEL	4K lb Electric Forklift	Diesel to Electric	07/20/2024	\$ 335.81	\$ 167.50	\$ 39.01	\$ 542.32	\$ -	\$ -	\$ 2,111.58
Replacement Q8052	CARB	2006	KOMATSU	FD100L17	FORKLIFT, 20000 LB DIESEL	20k JLG Reachtrak	No Change	07/21/2024	\$ 798.78	\$ 368.50	\$ 85.81	\$ 1,193.09	\$ -	\$ -	\$ 5,985.47
Replacement Q8055	CARB	2006	JLG	G12-55A	EXTENDABLE FORKLIFT	JLG Reachtrak	No Change	07/22/2024	\$ 671.62	\$ 335.00	\$ 78.01	\$ 1,084.63	\$ -	\$ -	\$ 5,423.16
Replacement M8112	CARB	2009	ISE INTL	DP60	TRLR 6000 LB WIRE PULLER	Wire Puller Trailer	No Change	05/15/2024	\$ 1,208.91	\$ 603.00	\$ 140.42	\$ 1,952.34	\$ -	\$ -	\$ 13,686.35
Replacement M8113	CARB	2009	ISE INTL	DP60	TRLR 6000 LB WIRE PULLER	Wire Puller Trailer	No Change	05/16/2024	\$ 1,208.91	\$ 603.00	\$ 140.42	\$ 1,952.34	\$ -	\$ -	\$ 13,686.35
Replacement M8042	CARB	2009	MG POWER	DCAT25SS	TRLR, 110KW MOUNTED GENERATOR	Generator Trailer	No Change	07/17/2024	\$ 436.55	\$ 217.75	\$ 50.71	\$ 705.01	\$ -	\$ -	\$ 3,525.05
Replacement M8043	CARB	2009	MG POWER	DCAT25SS	TRLR, 110KW MOUNTED GENERATOR	Generator Trailer	No Change	07/18/2024	\$ 436.55	\$ 217.75	\$ 50.71	\$ 705.01	\$ -	\$ -	\$ 3,525.05
Replacement M8044	CARB	2009	MG POWER	DCAT25SS	TRLR, 110KW MOUNTED GENERATOR	Generator Trailer	No Change	07/19/2024	\$ 436.55	\$ 217.75	\$ 50.71	\$ 705.01	\$ -	\$ -	\$ 3,525.05
Replacement M8045	CARB	2009	MG POWER	DCAT25SS	TRLR, 110KW MOUNTED GENERATOR	Generator Trailer	No Change	07/20/2024	\$ 436.55	\$ 217.75	\$ 50.71	\$ 705.01	\$ -	\$ -	\$ 3,525.05
Replacement M8046	CARB	2009	MG POWER	DCAT25SS	TRLR, 110KW MOUNTED GENERATOR	Generator Trailer	No Change	07/21/2024	\$ 436.55	\$ 217.75	\$ 50.71	\$ 705.01	\$ -	\$ -	\$ 3,525.05
Replacement M8047	CARB	2009	MG POWER	DCAT25SS	TRLR, 110KW MOUNTED GENERATOR	Generator Trailer	No Change	07/22/2024	\$ 436.55	\$ 217.75	\$ 50.71	\$ 705.01	\$ -	\$ -	\$ 3,525.05
Replacement M8048	CARB	2009	MG POWER	DCAT25SS	TRLR, 110KW MOUNTED GENERATOR	Generator Trailer	No Change	07/23/2024	\$ 436.55	\$ 217.75	\$ 50.71	\$ 705.01	\$ -	\$ -	\$ 3,525.05
Replacement M8055	CARB	2009	CATERPILLAR	XQ1000	TRLR, 1000KW MOUNTED GENERATOR	Generator Trailer	No Change	07/24/2024	\$ 436.55	\$ 217.75	\$ 50.71	\$ 705.01	\$ -	\$ -	\$ 3,525.05
Replacement M8039	CARB	2009	CATERPILLAR	XG80	TRLR, 600KW MOUNTED GENERATOR	Generator Trailer	No Change	07/25/2024	\$ 436.55	\$ 217.75	\$ 50.71	\$ 705.01	\$ -	\$ -	\$ 3,525.05
Replacement M8041	CARB	2009	CATERPILLAR	XG80	TRLR, 600KW MOUNTED GENERATOR	Generator Trailer	No Change	07/26/2024	\$ 436.55	\$ 217.75	\$ 50.71	\$ 705.01	\$ -	\$ -	\$ 3,525.05
Replacement M8048	CARB	2009	CATERPILLAR	XG80	TRLR, 600KW MOUNTED GENERATOR	Generator Trailer	No Change	07/27/2024	\$ 436.55	\$ 217.75	\$ 50.71	\$ 705.01	\$ -	\$ -	\$ 3,525.05
Replacement M8062	CARB	2008	CHEVY	COLORADO	CHPT PU 434, SB COVER	Generator Trailer	Unleaded to Unleaded Hybrid	07/01/2022	\$ 555.42	\$ 134.63	\$ 53.48	\$ 743.53	\$ -	\$ -	\$ 8,922.32
Replacement B2473	CARB	2011	CHEVY	COLORADO	CHPT PU 434, SB COVER	Rama Torque 1/2T Hybrid	Unleaded to Unleaded Hybrid	07/02/2022	\$ 555.42	\$ 134.63	\$ 53.48	\$ 743.53	\$ -	\$ -	\$ 8,922.32
Replacement B2475	CARB	2011	CHEVY	COLORADO	CHPT PU 434, SB COVER	Rama Torque 1/2T Hybrid	Unleaded to Unleaded Hybrid	07/03/2022	\$ 555.42	\$ 134.63	\$ 53.48	\$ 743.53	\$ -	\$ -	\$ 8,922.32
Replacement B4052	CARB	1988	FORD	RANGER	CHPT PU 434, SB COVER	Ford Maverick Hybrid Compact PU	Unleaded to Unleaded Hybrid	07/04/2022	\$ 555.42	\$ 134.63	\$ 53.48	\$ 743.53	\$ -	\$ -	\$ 8,922.32
Replacement F2337	CARB	2003	FORD	F350	1 T PU, LB, DSL	Rama Torque 1/2T Hybrid	Unleaded to Unleaded Hybrid	07/05/2022	\$ 555.42	\$ 134.63	\$ 53.48	\$ 743.53	\$ -	\$ -	\$ 8,922.32
Replacement F3252	CARB	2011	CHEVY	C1500	1/2T PU, LB, CONTR ADMIN PKG	Rama Torque 1/2T Hybrid	Unleaded to Unleaded Hybrid	07/07/2022	\$ 555.42	\$ 134.63	\$ 53.48	\$ 743.53	\$ -	\$ -	\$ 8,922.32
Replacement F3241	CARB	2011	CHEVY	C1500	1/2T PU, LB, XBOX COVER	Rama Torque 1/2T Hybrid	Unleaded to Unleaded Hybrid	07/08/2022	\$ 555.42	\$ 134.63	\$ 53.48	\$ 743.53	\$ -	\$ -	\$ 8,922.32
Replacement F3256	CARB	2011	CHEVY	C1500	1/2T PU, LB, COVER	Rama Torque 1/2T Hybrid	Unleaded to Unleaded Hybrid	07/09/2022	\$ 555.42	\$ 134.63	\$ 53.48	\$ 743.53	\$ -	\$ -	\$ 8,922.32
Replacement F3258	CARB	2011	CHEVY	C1500	1/2T PU, LB, COVER	Rama Torque 1/2T Hybrid	Unleaded to Unleaded Hybrid	07/10/2022	\$ 555.42	\$ 134.63	\$ 53.48	\$ 743.53	\$ -	\$ -	\$ 8,922.32

1F500A1.002 - REPLACEMENT PLAN DATA FROM ASSET											Amortization, Interest and Sales Tax				
New Unit #	Old Unit #	Old Unit Year	Old Unit Make	Old Unit Model	Old Unit Description	New Unit Description	FUEL CHANGE	Lease Eff Date	Amortization \$	Interest \$	Tax \$	Total Payment \$	2022	2023	2024
Replacement F3280	F150	2011	FORD	F150	1/2T PU, LB, X BOX	Ford Maverick Hybrid Compact PU	Unleaded to Unleaded Hybrid	07/11/2022	\$ 432.00	\$ 104.71	\$ 41.59	\$ 578.30	\$ 2,861.49	\$ 6,939.56	\$ 6,939.56
Replacement F3285	K1500	2011	CHEVY	K1500	1/2T PU, 4X4, LB, COVER	Rainie Torque 1/2T Hybrid	Unleaded to Unleaded Hybrid	07/12/2022	\$ 555.42	\$ 134.63	\$ 53.48	\$ 743.53	\$ 3,717.63	\$ 8,922.32	\$ 8,922.32
Replacement F3296	F150	2011	CHEVY	F150	1/2T PU, 4X4, LB, COVER	Rainie Torque 1/2T Hybrid	Unleaded to Unleaded Hybrid	07/13/2022	\$ 555.42	\$ 134.63	\$ 53.48	\$ 743.53	\$ 3,717.63	\$ 8,922.32	\$ 8,922.32
Replacement F3322	F3322	2012	FORD	F150	1/2T PU, 4X4, SB, X CAB, COVER	Rainie Torque 1/2T Hybrid	Unleaded to Unleaded Hybrid	07/15/2022	\$ 555.42	\$ 134.63	\$ 53.48	\$ 743.53	\$ 3,717.63	\$ 8,922.32	\$ 8,922.32
Replacement F3369	F3369	2013	FORD	F150	1/2T PU, 4X4, SB, X CAB, COVER	Rainie Torque 1/2T Hybrid	Unleaded to Unleaded Hybrid	07/16/2022	\$ 555.42	\$ 134.63	\$ 53.48	\$ 743.53	\$ 3,717.63	\$ 8,922.32	\$ 8,922.32
Replacement F3393	F3393	2013	FORD	F150	1/2T 4X4 PU, SB, X BOX	Rainie Torque 1/2T Hybrid	Unleaded to Unleaded Hybrid	07/17/2022	\$ 555.42	\$ 134.63	\$ 53.48	\$ 743.53	\$ 3,717.63	\$ 8,922.32	\$ 8,922.32
Replacement F3398	F3398	2013	FORD	F150	1/2T 4X4 PU, SB, X BOX	Rainie Torque 1/2T Hybrid	Unleaded to Unleaded Hybrid	07/18/2022	\$ 555.42	\$ 134.63	\$ 53.48	\$ 743.53	\$ 3,717.63	\$ 8,922.32	\$ 8,922.32
Replacement F3421	F3421	2013	FORD	F150	1/2T 4X4 PU, SB, X BOX	Rainie Torque 1/2T Hybrid	Unleaded to Unleaded Hybrid	07/19/2022	\$ 555.42	\$ 134.63	\$ 53.48	\$ 743.53	\$ 3,717.63	\$ 8,922.32	\$ 8,922.32
Replacement F3427	F3427	2013	FORD	F150	1/2T 4X4 PU, SB, X BOX	Rainie Torque 1/2T Hybrid	Unleaded to Unleaded Hybrid	07/20/2022	\$ 555.42	\$ 134.63	\$ 53.48	\$ 743.53	\$ 3,717.63	\$ 8,922.32	\$ 8,922.32
Replacement F3450	F3450	2007	FORD	F150	1/2T PU, LB, X BOX	Ford Maverick Hybrid Compact PU	Unleaded to Unleaded Hybrid	07/21/2022	\$ 432.00	\$ 104.71	\$ 41.59	\$ 578.30	\$ 2,861.49	\$ 6,939.56	\$ 6,939.56
Replacement F3470	F150	2008	FORD	F150	1/2T PU, LB, X BOX, COVER	Rainie Torque 1/2T Hybrid	Unleaded to Unleaded Hybrid	07/22/2022	\$ 555.42	\$ 134.63	\$ 53.48	\$ 743.53	\$ 3,717.63	\$ 8,922.32	\$ 8,922.32
Replacement F3495	F3495	2008	FORD	F150	1/2T PU, 4X4, LB, COVER	Rainie Torque 1/2T Hybrid	Unleaded to Unleaded Hybrid	07/23/2022	\$ 555.42	\$ 134.63	\$ 53.48	\$ 743.53	\$ 3,717.63	\$ 8,922.32	\$ 8,922.32
Replacement F3497	F3497	2008	FORD	F150	1/2T PU, 4X4, LB, COVER	Rainie Torque 1/2T Hybrid	Unleaded to Unleaded Hybrid	07/24/2022	\$ 555.42	\$ 134.63	\$ 53.48	\$ 743.53	\$ 3,717.63	\$ 8,922.32	\$ 8,922.32
Replacement F3498	F3498	2008	FORD	F150	1/2T PU, 4X4, LB, COVER	Rainie Torque 1/2T Hybrid	Unleaded to Unleaded Hybrid	07/25/2022	\$ 555.42	\$ 134.63	\$ 53.48	\$ 743.53	\$ 3,717.63	\$ 8,922.32	\$ 8,922.32
Replacement F3499	F3499	2008	FORD	F150	1/2T PU, 4X4, LB, COVER	Rainie Torque 1/2T Hybrid	Unleaded to Unleaded Hybrid	07/26/2022	\$ 555.42	\$ 134.63	\$ 53.48	\$ 743.53	\$ 3,717.63	\$ 8,922.32	\$ 8,922.32
Replacement F3502	F3502	2008	FORD	F150	1/2T PU, 4X4, LB, COVER	Rainie Torque 1/2T Hybrid	Unleaded to Unleaded Hybrid	07/27/2022	\$ 555.42	\$ 134.63	\$ 53.48	\$ 743.53	\$ 3,717.63	\$ 8,922.32	\$ 8,922.32
Replacement F3504	F3504	2008	FORD	F150	1/2T PU, 4X4, LB, COVER	Rainie Torque 1/2T Hybrid	Unleaded to Unleaded Hybrid	07/28/2022	\$ 555.42	\$ 134.63	\$ 53.48	\$ 743.53	\$ 3,717.63	\$ 8,922.32	\$ 8,922.32
Replacement F3507	F3507	2008	FORD	F150	1/2T PU, 4X4, LB, COVER	Rainie Torque 1/2T Hybrid	Unleaded to Unleaded Hybrid	07/30/2022	\$ 555.42	\$ 134.63	\$ 53.48	\$ 743.53	\$ 3,717.63	\$ 8,922.32	\$ 8,922.32
Replacement F3509	F3509	2008	FORD	F150	1/2T PU, 4X4, LB, COVER	Rainie Torque 1/2T Hybrid	Unleaded to Unleaded Hybrid	07/31/2022	\$ 555.42	\$ 134.63	\$ 53.48	\$ 743.53	\$ 3,717.63	\$ 8,922.32	\$ 8,922.32
Replacement F3510	F3510	2008	FORD	F150	1/2T PU, 4X4, LB, X BOX	Rainie Torque 1/2T Hybrid	Unleaded to Unleaded Hybrid	08/01/2022	\$ 555.42	\$ 134.63	\$ 53.48	\$ 743.53	\$ 3,717.63	\$ 8,922.32	\$ 8,922.32
Replacement F3514	F3514	2008	FORD	F150	1/2T PU, 4X4, LB, COVER	Rainie Torque 1/2T Hybrid	Unleaded to Unleaded Hybrid	08/02/2022	\$ 555.42	\$ 134.63	\$ 53.48	\$ 743.53	\$ 2,974.11	\$ 8,922.32	\$ 8,922.32
Replacement B2087	B2087	2009	CHEVY	COLORADO	CMPT PU, SB, X BOX	Ford Maverick Hybrid Compact PU	Unleaded to Unleaded Hybrid	08/17/2022	\$ 432.00	\$ 104.71	\$ 41.59	\$ 578.30	\$ 2,313.19	\$ 6,939.56	\$ 6,939.56
Replacement B2140	B2140	2008	CHEVY	COLORADO	CMPT PU, SB, X BOX	Ford Maverick Hybrid Compact PU	Unleaded to Unleaded Hybrid	08/18/2022	\$ 432.00	\$ 104.71	\$ 41.59	\$ 578.30	\$ 2,313.19	\$ 6,939.56	\$ 6,939.56
Replacement B2223	B2223	2008	CHEVY	COLORADO	CMPT PU, SB, X BOX	Ford Maverick Hybrid Compact PU	Unleaded to Unleaded Hybrid	08/20/2022	\$ 432.00	\$ 104.71	\$ 41.59	\$ 578.30	\$ 2,313.19	\$ 6,939.56	\$ 6,939.56
Replacement B2229	B2229	2009	CHEVY	COLORADO	CMPT PU, SB, X BOX	Ford Maverick Hybrid Compact PU	Unleaded to Unleaded Hybrid	08/22/2022	\$ 432.00	\$ 104.71	\$ 41.59	\$ 578.30	\$ 2,313.19	\$ 6,939.56	\$ 6,939.56
Replacement B2269	B2269	2009	CHEVY	COLORADO	CMPT PU, SB, X BOX	Ford Maverick Hybrid Compact PU	Unleaded to Unleaded Hybrid	08/24/2022	\$ 432.00	\$ 104.71	\$ 41.59	\$ 578.30	\$ 2,313.19	\$ 6,939.56	\$ 6,939.56
Replacement B2282	B2282	2008	CHEVY	COLORADO	CMPT PU, SB, X BOX	Ford Maverick Hybrid Compact PU	Unleaded to Unleaded Hybrid	08/26/2022	\$ 432.00	\$ 104.71	\$ 41.59	\$ 578.30	\$ 2,313.19	\$ 6,939.56	\$ 6,939.56
Replacement B2473	B2473	2007	FORD	RANGER	CMPT PU, SB, X BOX	Ford Maverick Hybrid Compact PU	Unleaded to Unleaded Hybrid	08/28/2022	\$ 432.00	\$ 104.71	\$ 41.59	\$ 578.30	\$ 2,313.19	\$ 6,939.56	\$ 6,939.56
Replacement B2475	B2475	2007	FORD	RANGER	CMPT PU, SB, X BOX	Ford Maverick Hybrid Compact PU	Unleaded to Unleaded Hybrid	08/29/2022	\$ 432.00	\$ 104.71	\$ 41.59	\$ 578.30	\$ 2,313.19	\$ 6,939.56	\$ 6,939.56
Replacement B2476	B2476	2007	FORD	RANGER	CMPT PU, SB, COVER, X BOX	Ford Maverick Hybrid Compact PU	Unleaded to Unleaded Hybrid	08/30/2022	\$ 432.00	\$ 104.71	\$ 41.59	\$ 578.30	\$ 2,313.19	\$ 6,939.56	\$ 6,939.56
Replacement B2533	B2533	2007	FORD	RANGER	CMPT PU, SB, COVER, X BOX	Ford Maverick Hybrid Compact PU	Unleaded to Unleaded Hybrid	09/01/2022	\$ 432.00	\$ 104.71	\$ 41.59	\$ 578.30	\$ 2,313.19	\$ 6,939.56	\$ 6,939.56
Replacement B2640	B2640	2008	CHEVY	COLORADO	CMPT PU, SB, COVER	Ford Maverick Hybrid Compact PU	Unleaded to Unleaded Hybrid	09/02/2022	\$ 432.00	\$ 104.71	\$ 41.59	\$ 578.30	\$ 1,794.89	\$ 6,939.56	\$ 6,939.56
Replacement B1015	B1015	2004	FORD	RANGER	CMPT PU, SB	Ford Maverick Hybrid Compact PU	Unleaded to Unleaded Hybrid	09/03/2022	\$ 432.00	\$ 104.71	\$ 41.59	\$ 578.30	\$ 1,794.89	\$ 6,939.56	\$ 6,939.56
Replacement B2052	B2052	2007	FORD	RANGER	CMPT PU, SB, COVER	Ford Maverick Hybrid Compact PU	Unleaded to Unleaded Hybrid	09/04/2022	\$ 432.00	\$ 104.71	\$ 41.59	\$ 578.30	\$ 1,794.89	\$ 6,939.56	\$ 6,939.56
Replacement B1300	B1300	2001	FORD	RANGER	CMPT PU, SB	Ford Maverick Hybrid Compact PU	Unleaded to Unleaded Hybrid	09/05/2022	\$ 432.00	\$ 104.71	\$ 41.59	\$ 578.30	\$ 1,794.89	\$ 6,939.56	\$ 6,939.56
Replacement B1327	B1327	2001	FORD	RANGER	CMPT PU, SB	Ford Maverick Hybrid Compact PU	Unleaded to Unleaded Hybrid	09/07/2022	\$ 432.00	\$ 104.71	\$ 41.59	\$ 578.30	\$ 1,794.89	\$ 6,939.56	\$ 6,939.56
Replacement B2142	B2142	2005	CHEVY	COLORADO	CMPT PU, SB, COVER	Ford Maverick Hybrid Compact PU	Unleaded to Unleaded Hybrid	09/08/2022	\$ 432.00	\$ 104.71	\$ 41.59	\$ 578.30	\$ 1,794.89	\$ 6,939.56	\$ 6,939.56
Replacement B1347	B1347	2001	FORD	RANGER	CMPT PU, SB	Ford Maverick Hybrid Compact PU	Unleaded to Unleaded Hybrid	09/09/2022	\$ 432.00	\$ 104.71	\$ 41.59	\$ 578.30	\$ 1,794.89	\$ 6,939.56	\$ 6,939.56
Replacement B2197	B2197	2008	CHEVY	COLORADO	CMPT PU, SB, COVER	Ford Maverick Hybrid Compact PU	Unleaded to Unleaded Hybrid	09/10/2022	\$ 432.00	\$ 104.71	\$ 41.59	\$ 578.30	\$ 1,794.89	\$ 6,939.56	\$ 6,939.56
													\$ 150,617	\$ 837,343	\$ 1,290,145



**APPENDIX G**

**TURN RESPONSE 1 – 5  
TO  
DATA REQUEST SCG-SDGE-TURN-004**

**DATA REQUEST SCG-SDGE-TURN-004**  
**SoCalGas and SDG&E's 2024 GENERAL RATE CASE**  
**A.22-05-015 and A.22-05-016**

**DATE SENT: April 6, 2023**

**Testimony: TURN-10, Intervenor Testimony of Garrick Jones**

**Response Date: 4/12/23**

**Subject: SDG&E Fleet Services**

1. All workpapers, calculations, and excel spreadsheets prepared in support of the analysis conducted and recommendations provided in Exhibit TURN-10, Section II Fleet Services. Please provide in excel or other native format, with all data, formulas, and links to supporting spreadsheets intact.

**Response:**

Please see workpapers, attached to the email that is responsive to SCG-SDGE-TURN-004.

1. Re. Exhibit TURN-10 at 1, lines 13-20:

“Reduce the utilities’ Lease and License Cost forecasts of \$24.944 million for SDG&E and \$49.322 million for SCG by \$4.917 million and \$16.007 million, respectively, resulting in a forecast of \$20.027 million for SDG&E and \$33.315 million for SCG. The utilities continue the unsupported practice of forecasting significant increases to fleet lease and license cost and propose replacement programs that are overly aggressive when compared with historical norms and vehicle-addition programs are not supported by their respective evidence. Furthermore, SCG admits to ratemaking errors.”

- a. Please confirm the correct value for SDG&E’s Lease and License cost forecast should be stated at \$24.050 million as found in SDG&E-22-R at AA-17, line 4. Please provide source of this figure or calculations for how the \$24.944 million was derived.

**Response:**

\$24.050 million is the correct figure. TURN will correct this in errata to its original testimony.

2. Re. TURN-10 at 2, Table 1: Comparison between SDG&E’s Forecast and TURN’s Recommended Reductions for Fleet Services (License and Lease Costs), Compensation and Benefits (Utility ICP) and Corporate Center (CC ICP).

- a. Please confirm the correct value for SDG&E's Lease and License cost forecast should be stated at \$24.050 million as found in SDG&E-22-R at AA-17, line 4. Please provide source of this figure or calculations for how the \$24.944 million was derived.

**Response:**

\$24.050 million is the correct figure. TURN will correct this in errata to its original testimony.

3. Re. TURN-10 at 3 line 10, TURN-10 at 3, Table 3: Comparison of Utility and TURN's 2024 Lease and License Forecast (1,000s of 2021\$).

- a. Please confirm the correct value for SDG&E's Lease and License cost forecast should be stated at \$24.050 million as found in SDG&E-22-R at AA-17, line 4. Please provide source of this figure or calculations for how the \$24.944 million was derived.

**Response:**

\$24.050 million is the correct figure. TURN will correct this in errata to its original testimony.

4. Re. TURN-10 at 3 line 11.

- a. Please validate the \$8.106 million increase and (142%) percent increase associated with SDG&E's request from base year to test year.

**Response:**

The referenced \$8.106 million increase from base year to test year is correct (i.e., \$24.050 million TY – \$15.944 million, according to the values set forth in Table AA-6 on p. AA-6 of SDG&E's testimony).

The correct percentage increase is 51% (i.e., \$24.050 million TY ÷ \$15.944 million). TURN will correct this in errata to its original testimony.

5. Re. TURN-10, page 4 Table 4:

**Table 4: Summary of 2019 GRC Utility-Forecasted and CPUC-Authorized, and Recorded Total Lease and License Costs (SDG&E) (1,000s of 2021\$)**

Category	Utility 2019 GRC Forecast <sup>1</sup>	CPUC 2019 GRC Decision <sup>2</sup>	Recorded <sup>3</sup>						2019-2022 Avg.
			2017	2018	2019	2020	2021	2022 <sup>4</sup>	
Total Lease and License Cost <sup>5</sup>	27,368	14,739	12,712	14,004	16,244	16,660	15,944	15,583	16,108
<sup>1</sup> Ex. SDG&E-21-R, p. CLH-5:Table CLH-2. The value presented in this table is the SDG&E-forecasted of \$24.489 million from the 2019 GRC this reference, escalated at the rate implied at Ex. SDG&E-22-WP-R, p. 7.									
<sup>2</sup> D.19-09-051, p. 414. The value presented in this table is the CPUC-authorized value of \$13.188 million from the referenced decision, escalated at the rate implied at Ex. SDG&E-22-WP-R, p. 7.									
<sup>3</sup> Ex. SDG&E-22-WP-R, p. 5									
<sup>4</sup> 2022 Recorded (Source:2022 Recorded Operating Costs - SDGE.xlsx (provided via email, 3/13/23).									
<sup>5</sup> Includes Existing Lease and License cost and cost of any replacement or incremental vehicles added in a given year.									

- a. Please provide the detailed calculations detailing how TURN arrived at the figures listed under the “Utility 2019 GRC Forecast” and “CPUC 2019 GRC Decision.”

**Response:**

Please see the workpaper (tab Table\_4\_SDGE\_Revised), attached to the first Q1, above. Please note: TURN will file revised testimony to correct the “Utility 2019 GRC Forecast” to \$27.056 million (from \$27.368 million) and the “CPUC 2019 GRC Decision” to \$14.570 million (from \$14.739 million).

**APPENDIX H**

**SDG&E RESPONSE 1B, 4, 5 REVISED, AND 6  
TO  
DATA REQUEST PAO-SDGE-065-LMW**

**Data Request Number: POA-SDGE-065-LMW\_SDGE-22**

**Proceeding Name: A2205015\_016 - SoCalGas and SDGE 2024 GRC**

**Publish To: Public Advocates Office**

**Date Received: 9/5/2022**

**Date Responded: 9/19/2022**

- b. As noted, SDG&E’s fleet composition is increasing by 162 vehicles or roughly 7.7%, primarily within the SUV and Pick-Up Truck categories, yet SDG&E’s lease and license costs increase from \$15.944 million in 2021 recorded to \$25.050 million in 2024. An increase of \$8.106 million (50.8%). For each vehicle type, is there a significant cost difference when comparing old vehicles costs to new vehicles costs? If yes, please provide a comparison exhibit showing how cost increases (per vehicle type) for those vehicles previously leased/purchased (comprising SDG&E’s current fleet composition) as compared to those vehicles SDG&E estimates leasing/purchasing supporting its 2024 forecast.

**SDG&E Response 01b:**

Yes, there are significant cost differences between the vehicles previously acquired as shown in Exhibit SDG&E-22-R at AA-3, table AA-2 (SDG&E Fleet Composition by Major Group and Fuel Type) and AA-4, table AA-4 (SDG&E Fleet Composition by Major Category & Fuel Type) and the vehicles SDG&E plans to acquire from 2022 to 2024. Please see the two tables below displaying cost comparisons in the same format as the tables shown in Exhibit SDG&E-22-R at AA-3 and AA-4.

Cost comparison by Major Group:

<b>MAJOR GROUP</b>	<b>Current Avg Price/Asset</b>	<b>2022 - 2024 Avg Price/Asset</b>	<b>% Change</b>	<b># of Assets in 2022 - 2024 Plan</b>
1. AUTOMOBILES	30,536	31,216	2%	37
2. COMPACT TRUCK VANS	26,602	35,000	32%	80
3. LIGHT TRUCK VANS	41,910	60,364	44%	488
4. MEDIUM DUTY TRUCK	118,998	170,345	43%	136
5. HEAVY DUTY TRUCK	336,263	271,528	-19%	20
6. MECHANIZED TRAILER	74,618	117,216	57%	18
7. NON MECHANIZED TRAILER	27,074	55,614	105%	28
8. P.O.E. / M.W.E.	87,659	108,440	24%	34
9. OTHER	N/A	N/A	N/A	0
<b>Grand Total</b>				<b>841</b>

**Data Request Number:** POA-SDGE-065-LMW\_SDGE-22

**Proceeding Name:** A2205015\_016 - SoCalGas and SDGE 2024 GRC

**Publish To:** Public Advocates Office

**Date Received:** 9/5/2022

**Date Responded:** 9/19/2022

**SDG&E Response 01b Continued:**

Cost comparison by Major Category:

<b>MAJOR CATEGORY</b>	<b>Current Avg Price/Asset</b>	<b>2022 - 2024 Avg Price/Asset</b>	<b>% Change</b>	<b># of Assets in 2022 - 2024 Plan</b>
A. Automobile	30,536	31,216	2%	37
B. Compact Pick-Up	25,789	35,000	36%	80
C. Compact Van	27,503	N/A	N/A	-
D. Compact SUV	36,691	42,000	14%	27
E. Mid-Size SUV	36,790	38,836	6%	70
F. Full-Size Pick-Up	41,411	63,362	53%	348
H. Full-Size & Medium-Duty Van	95,941	84,622	-12%	67
J. Medium-Duty Pick-Up	119,909	187,969	57%	112
L. Heavy-Duty Truck	336,263	271,528	-19%	20
M. Mechanized Trailer	111,313	117,216	5%	18
N. Non-Mechanized Trailer	23,820	55,614	133%	28
P. Construction Equipment	140,478	174,245	24%	8
Q. Forklift	75,443	82,750	10%	20
R. Piece of Equipment	90,432	106,333	18%	6
<b>TOTALS</b>				<b>841</b>

**Data Request Number:** POA-SDGE-065-LMW\_SDGE-22

**Proceeding Name:** A2205015\_016 - SoCalGas and SDGE 2024 GRC

**Publish To:** Public Advocates Office

**Date Received:** 9/5/2022

**Date Responded:** 9/19/2022

4. Based on review of SDG&E’s testimony and workpapers, Cal Advocates could not locate any support similar to that support provided in SCG’s Testimony Pg. MF-14 (Table MF-9) that provides an overview of costs by commitments, mandates, individual business needs, etc. Please provide that support in a similar format as provided by SCG per Table MF-9. If SDG&E is unable to provide that support, please explain why?

**SDG&E Response 04:**

SDG&E included the requested information in Exhibit SDG&E-22-WP-R at 26 – 68. Please refer to pages 28 - 53 for assets on existing lease schedules, pages 55 – 56 for assets with committed purchase orders, pages 58 – 63 for the replacement plan/schedule, pages 65 – 66 for vehicle additions to the Fleet requested by various operating groups, page 68 for hydrogen fuel-cell vehicles, and pages 69 – 78 for estimated salvage proceeds.

As mentioned in response to Question 3, SDG&E and SoCalGas workpapers differ in their categorization/ grouping of vehicle acquisitions. SDG&E provides the table below to show a similar summary of costs using SDG&E’s workpaper structure.

	<b>Current TY24 Commitments</b>	<b>Future Commitments</b>	<b>Salvage</b>	<b>TY24 Obligations</b>	<b>State and Fed Mandates included in other columns</b>
1FS001.001 Existing Leases & Fees	15,840,844			15,840,844	8,368,720
1FS001.002 Ordered Units	2,868,506			2,868,506	707,310
1FS001.002 Replacement Plan		5,166,843		5,166,843	903,511
1FS001.002 Salvage			(978,487)	(978,487)	
1FS001.003 Vehicle Additions for Business Needs		1,125,739		1,125,739	
1FS001.004 Hydrogen Fuel-Cell Vehicles		26,220		26,220	
<b>Total</b>	<b>18,709,350</b>	<b>6,318,803</b>	<b>(978,487)</b>	<b>24,049,666</b>	<b>9,979,541</b>



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**Date Responded:** 9/19/2022

**Date Amended:** 10/31/2022

5. With respect to SDG&E's/SCG's previous GRC (A. 17-10-007/008) the proposed Decision (pg. 382) dated August 22, 2019, found:

“Finally, for costs of vehicles that SoCalGas suggests are the result of incremental business needs, we find that these needs have not been sufficiently justified especially in light of the historical costs presented in Table 19-10 of Exhibit 414.”

Although this language applies to SCG it was noted in the same proposed decision on pg. 397 that it also applies to SDG&E as noted:

“SDG&E's TY2019 forecast for Ownership Costs in relation to its historical costs is analogous to that of SoCalGas' in that there is a substantial difference between the TY2019 forecast and historical costs with no adequate explanation regarding the significant disparity. We make the same analogous findings and conclusions as we did in the SoCalGas portion as discussed in section 24.1.4 of the decision.”

Based on the above, please answer/provide the following:

In relation to SDG&E's request for incremental vehicles for business needs of \$1.126 million (W/P pg. 17), did SDG&E consider the Commission's language in italics and improve or change its current justification (pursuant to this GRC) for incremental business needs in light of historical costs? If yes, please provide a comparison showing its previous justification and improved justification in this current GRC.

**SDG&E Response 05:**

SDG&E has improved its references to witness testimony and provided justifications of incremental vehicles for business needs in various exhibits. Please refer to SDG&E's response to Question 01a for a list of those exhibits.

Further, vehicle additions and removals are a common Fleet management activity. From 2017 – 2021 SDG&E added 245 assets for various business requirements as well as removed 187 assets from the Fleet without replacement.

**Data Request Number:** POA-SDGE-065-LMW\_SDGE-22

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**Date Responded:** 9/19/2022

**Date Amended:** 10/31/2022

**SDG&E Response 05: -Continued**

As stated in SDG&E's response to PAO-SDGE-097 Question 3, SDG&E has identified an error in the number of Mid-Size SUV incremental vehicles reported in 2021. Changes are noted in red, and deletions are noted in red strikethrough. In the table below, the fleet count is updated to reflect the correct number of vehicles. SDG&E will correct this error at the next available opportunity.

Adds/Removals	2017	2018	2019	2020	2021	Grand Total
ADD	37	70	26	26	<del>86</del> 88	<del>245</del> 247
REMOVED	18	48	101	17	3	187

**Data Request Number:** POA-SDGE-065-LMW\_SDGE-22

**Proceeding Name:** A2205015\_016 - SoCalGas and SDGE 2024 GRC

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**Date Responded:** 9/19/2022

6. Per (W/P) pg. 12, “Replacement Plan and Salvage” increases significantly from \$(479k) in 2022 to \$7.057 million in 2024. Please provide an explanation for this significant increase considering fleet “replacements” can replace existing leases already forecasted within SDG&E’s existing lease forecast noted on W/P pg. 5.

**SDG&E Response 06:**

A summary of the expenses in 1FS001.002 can be found in Exhibit SDG&E-22-WP-R at 26 with supporting details for each workpaper found at 27 - 78. Workpaper 1FS001.002 – Replacement Plan and Salvage contains assets with committed purchase orders, assets SDG&E intends to acquire in the replacement plan, and offsetting salvage proceeds from the sale of replaced assets.

As detailed in Exhibit SDG&E-22-WP-R at 54 and 57, the year 2022 forecast begins at \$0 and increases as time progresses through TY2024 and lease expense is added based on anticipated asset arrival dates. In the accompanying supplemental workpapers, Exhibit SDG&E-22-WP-R at 54 – 63, individual lease obligations have been listed with effective dates, monthly payment amounts, and summarized 2022, 2023, and 2024 lease expense amounts.

Almost all of the assets included for replacement in 1FS001.002 are fully amortized and therefore, have a \$0 lease expense in some or all historical years and base year. As such, lease expense will increase from \$0 in base year to the annualized lease expense for that asset being replaced in one more of the forecast years. This would make the lease expense appear as an incremental expense since SDG&E would be adding lease expense for an asset for which there was none.

Further, SDG&E compared individual assets/leases in workpapers 1FS001.001- Existing Leases against leases proposed in workpapers 1FS001.002 – 2FS001.004 and found only the following overlap shown in the table below. Therefore, all other proposed leases in ordered, replacement, additions, and hydrogen fuel-cell vehicles in workpapers 1FS001.002 – 1FS001.004 do not have an associated existing lease expense in 1FS001.001 – Existing Leases and would not have any overlapping expenses; instead, the expense would appear to be incremental as mentioned above. Note that Unit number J4111 has two lease records, 4111.1 and 4111.1A, that co-terminate.

**Data Request Number: POA-SDGE-065-LMW\_SDGE-22**

**Proceeding Name: A2205015\_016 - SoCalGas and SDGE 2024 GRC**

**Publish To: Public Advocates Office**

**Date Received: 9/5/2022**

**Date Responded: 9/19/2022**

**SDG&E Response 06 Continued:**

<b>OLD UNIT #</b>	<b>LEASE #</b>	<b>CURRENT LEASE STATUS</b>	<b>CURRENT LEASE END DATE</b>	<b>REPLACEMENT ASSET LEASE EFFECTIVE DATE</b>	<b>NOTE</b>
J4022	4022.1	Active	10/1/2024	12/31/2024	No overlap
J4024	4024.1	Active	10/1/2024	12/2/2024	No overlap
J4026	4026.1	Active	10/1/2024	12/3/2024	No overlap
J4027	4027.1	Active	10/1/2024	12/4/2024	No overlap
J4030	4030.1	Active	10/1/2024	12/5/2024	No overlap
J4045	4045.1	Active	2/1/2025	12/6/2024	<6 months overlap, within salvage process
J4046	4046.1	Active	11/1/2024	12/7/2024	No overlap
J4047	4047.1	Active	3/1/2025	12/8/2024	<6 months overlap, within salvage process
J4050	4050.1	Active	10/1/2024	12/31/2024	No overlap
J4059	4059.1	Active	10/1/2024	12/9/2024	No overlap
J4072	4072.1	Active	11/1/2024	12/10/2024	No overlap
J4103	4103.1	Terminated	9/1/2022	12/31/2024	No overlap
J4104	4104.1	Terminated	9/1/2022	12/31/2024	No overlap
J4109	4109.1	Active	2/1/2025	12/11/2024	<6 months overlap, within salvage process
J4111	4111.1	Active	11/1/2026	12/31/2024	Expect salvage in 2025
J4111	4111.1A	Active	11/1/2026	12/31/2024	Linked to above 4111.1
J4119	4119.1	Active	11/1/2024	12/31/2024	No overlap
J4156	J4156	Active	7/1/2028	12/31/2024	Expect salvage in 2025
J4293	4293.1	Terminated	4/1/2022	6/1/2022	No overlap
J4295	4295	Terminated	4/1/2022	6/1/2022	No overlap
J4297	4297	Active	10/1/2022	6/1/2023	No overlap
J4298	4298	Terminated	8/1/2022	3/1/2025	No overlap
J4299	4299	Active	10/1/2022	3/1/2025	No overlap

**Data Request Number:** POA-SDGE-065-LMW\_SDGE-22

**Proceeding Name:** A2205015\_016 - SoCalGas and SDGE 2024 GRC

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**Date Received:** 9/5/2022

**Date Responded:** 9/19/2022

<b>OLD UNIT #</b>	<b>LEASE #</b>	<b>CURRENT LEASE STATUS</b>	<b>CURRENT LEASE END DATE</b>	<b>REPLACEMENT ASSET LEASE EFFECTIVE DATE</b>	<b>NOTE</b>
J4300	4300	Active	10/1/2022	3/1/2025	No overlap
J4301	4301	Active	10/1/2022	12/31/2024	No overlap
J4302	4302	Terminated	9/1/2022	3/1/2025	No overlap
J4303	4303	Terminated	9/1/2022	12/31/2024	No overlap
J4304	4304	Terminated	9/1/2022	3/1/2025	No overlap
J4305	4305	Active	11/1/2022	3/1/2025	No overlap
J4306	4306	Active	10/1/2022	6/1/2023	No overlap
N7009	7009.1	Active	6/1/2030	9/19/2024	Expect salvage in 2025

**APPENDIX I**

**SDG&E RESPONSE 4  
TO  
DATA REQUEST PAO-SDGE-097-LMW**

**Data Request Number:** PAO-SDGE-097-LMW

**Proceeding Name:** A2205015\_016 - SoCalGas and SDGE 2024 GRC

**Publish To:** Public Advocates Office

**Date Received:** 10/7/2022

**Date Responded:** 10/21/2022

4. Considering SDG&E’s objection to the 10 years of data previously requested (noted in Q.2 above), can SDG&E confirm the information provided below is correct. As noted, the source of the information was from a SDG&E data response pursuant to A. 17-10-007 (Ex. ORA-18, p. 9 Table 18-12). If SDG&E does not consider the information correct, please explain why? Further if SDG&E objects to answering this question, then why did SDG&E not object in the previous rate case?

**Table 18-12**  
**Vehicle and Incremental Vehicle Replacements**  
**2012-2016 Actuals**

	2009	2010	2011	2012	2013	2014	2015	2016
Vehicle Replacements	136	42	180	144	240	111	25	79
Incremental – Business	55	20	47	52	81	32	4	20

**Source:** Vehicle Replacements/Incremental - ORA-SDG&E-147-LMW Q.1.

**SDG&E Response 4:**

SDG&E objects to this request on the grounds that it calls for legal conclusions rather than the production of evidence or clarification of a factual matter. SDG&E further objects to this request under Rule 10.1 of the Commission’s Rules of Practice and Procedure on the grounds that the timeframe encompassed in this request is not relevant to the subject matter involved in the pending proceeding and therefore, the burden, expense and intrusiveness of this request outweigh the likelihood that the information sought will lead to the discovery of relevant and admissible evidence. In particular, this request seeks historical information going back 13 years, which is outside the scope of the relevant time period used by SDG&E in developing its forecasts for the test year 2024 GRC application.

**APPENDIX J**

**SDG&E RESPONSE 18, 20i – 20iv, 24a – 24f, and 30  
TO  
DATA REQUEST TURN-SEU-041**



**Data Request Number:** TURN-SEU-041

**Proceeding Name:** A2205015\_016 - SoCalGas and SDGE 2024 GRC

**Publish To:** The Utility Reform Network

**Date Received:** 2/22/2023

**Date Responded:** 3/8/2023

18. Will the SDG&E adjust the Fleet Services Cost of Ownership (i.e., amortization, interest, etc.) expense forecast based on the incremental FTE employees in the FTE employee forecast that the Commission may authorize relative to the utility's forecast?

If yes, please describe in general how such adjustment occurs (e.g., automatic through the RO model, manual adjustments, etc.). Please explain. Please answer separately for each utility if the response is not the same across both.

**SDG&E Response 18:**

SDG&E objects to this request on the grounds that it calls for speculation. Subject to and without waiving the foregoing objection, SDG&E responds as follows:

No. The SDG&E Fleet Services Cost of Ownership expense forecast in Exhibit SDG&E-22-R Fleet Workpapers 1FS001.003- Vehicles Additions for Business Needs and Workpapers 1FS001.004 - Hydrogen Fuel-Cell Vehicles, are not tied to the FTE employee forecast. The additional vehicles requested are tied to specific projects or other purposes described in each witness section cited in the table below.

Exhibit Number/Citation	Number of Vehicles requested		
	2022	2023	2024
Customer Service Field Operations – Ex. SDG&E-17-R at DHT-16, line 12 – 20	0	18	13
Safety, Risk & Asset Management Systems – Ex. SDG&E-31 at KDJ-73, line 23 – 28	0	2	0
Gas Integrity Management Programs – Ex. SDG&E-09	0	1	1
Clean Energy Innovations – Ex. SDG&E-15 at FV35, line 6 – 18	0	3	0
Electric Operations O&M – Ex. SDG&E-12-R at TS-5, TS-24, TS-41, TS-44, TS-52, and TS-67	0	15	7
Gas Transmission Operations and Construction – Ex. SDG&E-06 at CHB-25 – CHB-26 and Ex. SDG&E-06-WP at 27	0	1	0
Wildfire Mitigation and Vegetation Management – Ex. SDG&E-13-R at JTW-42, line 3 – 28	0	2	1
Gas Distribution – Ex. SDG&E-04-R at LPK-9, line 28 through LPK-10, line 3	0	14	16
Electric Generation – Ex. SDG&E-14 at DSB-10, line 9 – 12	1	1	1
Fleet Services – Ex. SDG&E-22-R at AA-12	1	1	0

**Data Request Number:** TURN-SEU-041

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**Publish To:** The Utility Reform Network

**Date Received:** 2/22/2023

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**SDG&E Response 18 (Continued):**

Example 1: Electric Operations O&M – EOED, Exhibit SDG&E-12-R at TS-5, TS-24, TS-41, TS-44, TS-52, and TS-67.

“CONSTRUCTION MANAGMENT: Additional Field Construction Advisors will be hired in the Construction Management group to provide field oversight of construction of capital projects performed by contractors. New fleet vehicles are needed in order for these employees to travel to the construction sites which they oversee. Labor costs associated with the additional employees are forecasted as a portion of labor costs for capital projects and are included in the Electric Distribution Capital testimony of Oliva Reyes (Ex. SDG&E-11).”

“SUBSTATION C&O: Fleet vehicles are used by personnel in the ET&D: Substation C&O group to travel to substation work sites and to transport materials and tools to those sites. Additional new fleet vehicles are needed for the increase in substation electricians and other recent hires in the group.”

“DISTRIBUTION SYSTEM CONTROL & PROTECTION: Fleet vehicles are used by personnel in the Distribution Control & System Protection group to travel to work sites at substations and in the field and to transport materials and tools to those sites. Additional new fleet vehicles are also needed for the increase in Technicians.”

“ELECTRIC REGIONAL OPERATIONS: The driver behind these costs is an additional bucket truck with an extended boom length that is needed in order to perform the scope of work in rural portions of SDG&E service territory. Along with the bucket truck, a line truck is needed for increase overhead work due to the Wildfire Mitigation Plan (WMP), Drone Investigation, Assessment and Repair (DIAR), and CMP workload. Another bucket truck is also needed to provide the ability to run a Service Order Team Crew.”

“PROJECT AND PORTFOLIO MANAGEMENT: Four new crew cab trucks equipped with standard fire prevention tools are required for the additional project management and QA/QC team members needed for the increased electric system hardening work. Vehicles will be used by project managers to provide field support to electric system hardening work and will be used by the QA/QC advisors to provide field support with compliance and quality inspections on job sites.”

**Data Request Number:** TURN-SEU-041

**Proceeding Name:** A2205015\_016 - SoCalGas and SDGE 2024 GRC

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**Date Received:** 2/22/2023

**Date Responded:** 3/8/2023

**SDG&E Response 18 (Continued):**

Example 2: Clean Energy Innovations, Exhibit SDG&E-15 at FV35, line 6 – 18: "Fleet Vehicle Request - Vehicle Additions - Arthur Alvarez (Exhibit SDG&E-22-R, Fleet Services) O&M costs for the forecasted years 2022, 2023, and 2024 for Fleet Services that support additional fleet vehicles sponsored by Mr. Arthur Alvarez. The purpose for this section of my testimony is to provide the business justification for the additional fleet vehicles. Refer to Mr. Arthur Alvarez's workpapers (Ex. SDG&E-22-WP-R) for the basis of the costs. SDG&E's DER Engineer and ACT department staff manage multiple projects throughout SDG&E's service territory. The use of a company fleet vehicle, especially if multiple staff can carpool, is more efficient and can reduce GHG emissions. Additionally, SDG&E's capital projects are increasing in volume which increases the need for staff to be onsite to oversee interconnection-, engineering- or construction-related activities. As such, the DER Engineering department is requesting one fleet vehicle in 2022, and the ACT department is requesting one fleet vehicle in 2022 and 2023."

Example 3: Customer Services Field Operations, Exhibit SDG&E-17-R at DHT-16, line 12 – 20: "In addition to order volumes and customer growth, CFO field technician costs are driven by the length of time it takes to travel to customer premises (drive time); the length of time it takes to complete each type of work order (on-premise time); the amount of non-job time (e.g., start of day and end of day, breaks, other non-order activities); safety meetings; training; and vacation and sick time. Each CFO technician is assigned a vehicle to travel to the job sites and complete a work order. Therefore, an increase in the number of field technicians corresponds to an increase in the number of vehicles. The costs associated with incremental company fleet vehicles used by the CFO field technicians are covered in the Fleet Services testimony of (Ex. SDG&E-22-R)."

**Data Request Number:** TURN-SEU-041

**Proceeding Name:** A2205015\_016 - SoCalGas and SDGE 2024 GRC

**Publish To:** The Utility Reform Network

**Date Received:** 2/22/2023

**Date Responded:** 3/8/2023

20. Re. unit age, please provide tables of unit age (similar to Table MF-2 on p. MF-2 of Ex. SCG-18-R) that contain the following time points:

- i. Year-end 2021

**SDG&E Response 20a:**

<b>MAJOR GROUP</b>	<b># of Units</b>	<b>Average Age (months)</b>	<b>Max Age (months)</b>
1. AUTOMOBILES	53	120	167
2. COMPACT TRUCK VANS	214	144	288
3. LIGHT TRUCK VANS	822	99	259
4. MEDIUM DUTY TRUCK	385	88	255
5. HEAVY DUTY TRUCK	229	63	184
6. MECHANIZED TRAILER	103	140	391
7. NON MECHANIZED TRAILER	189	223	710
8. P.O.E. / M.W.E.	88	147	368
9. OTHER	33	133	133
<b>Grand Total</b>	<b>2,116</b>	<b>114</b>	<b>710</b>

**Data Request Number:** TURN-SEU-041

**Proceeding Name:** A2205015\_016 - SoCalGas and SDGE 2024 GRC

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**Date Received:** 2/22/2023

**Date Responded:** 3/8/2023

**Question 20 – Continued**

20. Re. unit age, please provide tables of unit age (similar to Table MF-2 on p. MF-2 of Ex. SCG-18-R) that contain the following time points:

- ii. Year-end 2016 (recorded).

**SDG&E Response 20b:**

<b>MAJOR GROUP</b>	<b># Units</b>	<b>Average Age (Months)</b>	<b>Maximum Age Per Group (Months)</b>
1. Automobiles	87	73	122
2. Compact Truck Vans	291	99	235
3. Light Truck Vans	749	68	242
4. Medium Duty Truck	368	79	206
5. Heavy Duty Truck	221	124	307
6. Mechanized Trailer	89	124	328
7. Non-Mechanized Trailer	233	216	652
8. P.O.E. / M.W.E.	66	147	304
9. Other	36	78	365
<b>Grand Total</b>	<b>2,140</b>	<b>112</b>	<b>652</b>

**Data Request Number:** TURN-SEU-041

**Proceeding Name:** A2205015\_016 - SoCalGas and SDGE 2024 GRC

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**Date Received:** 2/22/2023

**Date Responded:** 3/8/2023

**Question 20 – Continued**

20. Re. unit age, please provide tables of unit age (similar to Table MF-2 on p. MF-2 of Ex. SCG-18-R) that contain the following time points:

- iii. Year-end 2017 (recorded).

**SDG&E Response 20c:**

<b>MAJOR GROUP</b>	<b># Units</b>	<b>Average Age (Months)</b>	<b>Maximum Age Per Group (Months)</b>
1. Automobiles	88	83	119
2. Compact Truck Vans	264	106	247
3. Light Truck Vans	747	73	254
4. Medium Duty Truck	397	78	219
5. Heavy Duty Truck	247	121	320
6. Mechanized Trailer	98	115	341
7. Non-Mechanized Trailer	235	223	664
8. P.O.E. / M.W.E.	73	144	317
9. Other	36	90	377
<b>Grand Total</b>	<b>2,185</b>	<b>115</b>	<b>664</b>

**Data Request Number:** TURN-SEU-041

**Proceeding Name:** A2205015\_016 - SoCalGas and SDGE 2024 GRC

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**Question 20 – Continued**

20. Re. unit age, please provide tables of unit age (similar to Table MF-2 on p. MF-2 of Ex. SCG-18-R) that contain the following time points:

- iv. Year-end 2024 (forecasted).

**SDG&E Response 20d:**

<b>MAJOR GROUP</b>	<b># Units</b>	<b>Average Age (Months)</b>	<b>Maximum Age Per Group (Months)</b>
1. AUTOMOBILES	57	56	139
2. COMPACT TRUCK VANS	122	52	316
3. LIGHT TRUCK VANS	1,045	63	243
4. MEDIUM DUTY TRUCK	401	71	182
5. HEAVY DUTY TRUCK	231	79	194
6. MECHANIZED TRAILER	116	143	419
7. NON MECHANIZED TRAILER	193	191	738
8. P.O.E. / M.W.E.	92	87	384
9. OTHER	21	161	161
Grand Total	2,278	82	738

**Data Request Number:** TURN-SEU-041

**Proceeding Name:** A2205015\_016 - SoCalGas and SDGE 2024 GRC

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24. Re. fully amortized vehicles at YE 2021, please provide an Excel-formatted workpaper that contains the following fields and data for each fully amortized unit in SDG&E's fleet.

a. Unit #.

**SDG&E Response 24a:**

Please see attachment "TURN-SEU-041\_ATTCH\_Q24".

Note, some vehicles have multiple lease contracts. A duplicate unit # will show with a unique ILR# combination. For example, UNIT # B1004 has two lease contracts, ILR# 1004.1 and 1004.1U.



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**Question 24 – Continued**

24. Re. fully amortized vehicles at YE 2021, please provide an Excel-formatted workpaper that contains the following fields and data for each fully amortized unit in SDG&E's fleet.

- b. Year (that it was placed into service).

**SDG&E Response 24b:**

Please see attachment "TURN-SEU-041\_ATTCH\_Q24".

**Data Request Number:** TURN-SEU-041

**Proceeding Name:** A2205015\_016 - SoCalGas and SDGE 2024 GRC

**Publish To:** The Utility Reform Network

**Date Received:** 2/22/2023

**Date Responded:** 3/8/2023

**Question 24 – Continued**

24. Re. fully amortized vehicles at YE 2021, please provide an Excel-formatted workpaper that contains the following fields and data for each fully amortized unit in SDG&E's fleet.

c. Unit Model.

**SDG&E Response 24c:**

Please see attachment "TURN-SEU-041\_ATTCH\_Q24".

**Data Request Number:** TURN-SEU-041

**Proceeding Name:** A2205015\_016 - SoCalGas and SDGE 2024 GRC

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**Question 24 – Continued**

24. Re. fully amortized vehicles at YE 2021, please provide an Excel-formatted workpaper that contains the following fields and data for each fully amortized unit in SDG&E's fleet.

- d. Unit Description (with key to decode initials/acronyms).

**SDG&E Response 24d:**

Please see attachment "TURN-SEU-041\_ATTCH\_Q24".

**Data Request Number:** TURN-SEU-041

**Proceeding Name:** A2205015\_016 - SoCalGas and SDGE 2024 GRC

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**Question 24 – Continued**

24. Re. fully amortized vehicles at YE 2021, please provide an Excel-formatted workpaper that contains the following fields and data for each fully amortized unit in SDG&E's fleet.

- e. Unit Odometer (reading).

**SDG&E Response 24e:**

Please see attachment "TURN-SEU-041\_ATTCH\_Q24".

**Data Request Number:** TURN-SEU-041

**Proceeding Name:** A2205015\_016 - SoCalGas and SDGE 2024 GRC

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**Date Responded:** 3/8/2023

**Question 24 – Continued**

24. Re. fully amortized vehicles at YE 2021, please provide an Excel-formatted workpaper that contains the following fields and data for each fully amortized unit in SDG&E's fleet.

f. Unit Hour Meter.

**SDG&E Response 24f:**

Please see attachment "TURN-SEU-041\_ATTCH\_Q24".

**Data Request Number:** TURN-SEU-041

**Proceeding Name:** A2205015\_016 - SoCalGas and SDGE 2024 GRC

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**Date Responded:** 3/8/2023

30. Re. pp. AA-20 (starting at line 5), SDG&E discusses Vehicle Additions. Please identify the number of Vehicle Additions in each recorded year, 2017-2022.

**SDG&E Response 30:**

From 2017-2022 SDG&E added 277 assets.

	2017	2018	2019	2020	2021	2022	Grand Total
Vehicle Additions	37	70	26	26	88	30	277