

Company: San Diego Gas & Electric Company (U 902 M)
Proceeding: 2028 General Rate Case
Application: A.26-06- ____
Exhibit: SDGE-32

PREPARED DIRECT TESTIMONY OF RYAN HOM
(SUMMARY OF EARNINGS)

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



June 2026

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SUMMARY

- San Diego Gas & Electric (SDG&E) proposes \$3,759,719,000 for its Test Year (TY) 2028 General Rate Case (GRC) revenue requirement. The electric revenue requirement is \$2,859,374,000 and the gas revenue requirement is \$900,346,000.
- SDG&E proposes to amortize the \$258 million equity exclusion pursuant to Senate Bill 254 into the TY 2028 revenue requirement over twelve months.

**PREPARED DIRECT TESTIMONY OF RYAN HOM
(SUMMARY OF EARNINGS)**

I. INTRODUCTION

My testimony presents the results generated by the Results of Operations (RO) model for San Diego Gas & Electric Company (SDG&E). The RO model is designed to meet the requirements set forth in the California Public Utilities Commission’s (CPUC or Commission) Rate Case Plan¹ and prior GRC decisions. The RO model consolidates all cost estimates presented to the Commission in this proceeding into an income statement format to estimate the revenue necessary for SDG&E to recover its costs of providing service and to earn an authorized rate of return on its investment. The inputs used in the RO model include SDG&E’s forecasted expenses, taxes, depreciation, return, and rate base, which are provided in Tables RH-1 through 63 (*see* Appendix B). The results of the RO model culminate in the summary of earnings detailing the 2028 revenue requirement request.

SDG&E’s Test Year 2028 combined gas and electric revenue requirement request is \$3,759,719,000, as shown in Table RH-1, Line 3. Tables RH-2 and RH-5 provide separate summaries of earnings data for the Electric and Gas Departments, respectively. These tables summarize TY 2028 revenue and costs at both present and proposed rates. The revenue at present rates is the as-expected authorized base margin revenue effective as of January 1, 2027.² For details on gas revenues at present and proposed rates, please refer to the Gas Rates testimony (Ex. SCG-29/SDGE-34). Details on current and proposed electric revenue rates are included in the Electric Rates testimony (Ex. SDGE-35).

SDG&E forecasts these expenditures to continue to safely provide utility service to customers, maintain adequate system reliability, enable the clean energy transition, provide responsive customer services, and comply with governmental regulations and orders applicable to SDG&E, as discussed by various witnesses’ testimony. SDG&E also seeks to recover costs for taxes and depreciation associated with plant investments. The Tax and Depreciation

¹ See D.20-01-002.

² The as-expected 2027 base margin is based on revenues anticipated to be in rates as of January 1, 2027. This does not include revenue recovery of multi-year amortizations. Pursuant to the Rate Case Plan, SDG&E will submit testimony in January 2027 to update the present rate revenue amount to reflect the revenue that is actually in rates. See D.07-07-004, Appendix A at A-30.

1 testimonies (Ex. SCG-25/SDGE-30 and Ex. SDGE-29), respectively, provide details. In
2 addition, this request includes the revenue necessary to compensate investors for their capital
3 investment in the utility at the authorized levels adopted in the Cost of Capital proceeding.³

4 **II. SCOPE**

5 Accumulated balances for regulatory accounts (balancing, tracking, or memorandum)
6 discussed in the Regulatory Accounts testimony (Ex. SDGE-26) are not included in the TY 2028
7 revenue requirement described in my testimony. There are no deferred revenues included in the
8 TY 2028 estimates. Commodity costs for natural gas and electricity, as well as the recovery of
9 electric transmission-related costs under the jurisdiction of the Federal Energy Regulatory
10 Commission (FERC), are not addressed in the GRC.

11 SDG&E is presenting this Application in an unbundled format, consistent with its most
12 recent 2024 GRC Decision (D.) 24-12-074; all common costs and costs that benefit both electric
13 and gas have been separated into Unbundled Cost Categories.

14 SDG&E also wholly owns and operates electric generation facilities: Palomar, Miramar,
15 Cuyamaca, and Desert Star. Cost for these generation facilities is included in the Electric
16 Department summaries located in Appendix B, Table RH-32.

17 **III. ELEMENTS OF THE RO CALCULATION**

18 **A. Revenue Requirement**

19 The total operations and maintenance (O&M) and capital-related costs necessary to
20 support SDG&E's rate base, which is put into rates, are called a revenue requirement. The
21 revenue requirement is collected in two components: (1) miscellaneous revenues, discussed
22 below, and (2) base margin. The electric base margin portion of the revenue requirement is
23 collected in electric distribution and electric generation revenues, and the gas base margin is
24 collected in gas transportation service revenues. Both base margins are collected from SDG&E's
25 ratepayers.

26 **B. Miscellaneous Revenues**

27 Miscellaneous revenues consist of fees and revenues collected by SDG&E for the
28 provision of specific products or services from non-rate sources, as well as any revenues returned

³ See D.25-12-043.

1 to ratepayers pursuant to previous Commission decisions.⁴ Miscellaneous revenues reduce the
2 amount of electric and gas sales revenues to be collected from customers for electric and gas
3 utility services (*i.e.*, base margin), as explained by the Miscellaneous Revenues testimony (Ex.
4 SDGE-31).

5 **C. O&M Expense Estimates**

6 The testimonies addressing operating expenses in this Application describe the estimating
7 methods used and the significant events reflected in forecasts for each expense area. This
8 Application uses cost center and project structures consistent with internal budgeting methods to
9 develop the test year revenue requirement. All summary tables for O&M are presented using a
10 cost center format.⁵

11 For purposes of calculating overheads and escalation, operating expenses are categorized
12 in the RO model calculations between (i) labor expense and (ii) materials and services (also
13 known as non-labor) expense.

14 O&M expense estimates for each category of expense are summarized for the 2025
15 recorded and 2028 estimated years in constant 2025 dollars. Constant dollars refer to unadjusted
16 costs for inflation. As described in the Escalation & Gas Customer Forecast testimony (Ex.
17 SCG-20/SDGE-24), labor and non-labor escalation rates were applied to the 2025 constant dollar
18 estimates to determine the estimated test year O&M expense in 2028 dollar terms. Certain non-
19 labor O&M expense estimates are not subject to escalation rates and are presented in nominal
20 dollars. These costs are referred to throughout this Application as “Non-Standard Escalation”
21 (NSE). An example of NSE costs is certain contractual costs contained in existing agreements.

22 O&M expense forecasts are presented in testimonies in two groupings: Shared Services
23 (SS) and Non-Shared Services (NSS). SS are O&M expenses incurred by SDG&E and billed to
24 Southern California Gas Company (SoCalGas) or Corporate Center,⁶ as the entity or entities
25 receiving those services (or SS can be billed to SDG&E if SoCalGas incurs O&M expenses for
26 the benefit of SDG&E). The second group of O&M expenses is NSS, which includes SDG&E

⁴ D.24-12-074 at 845.

⁵ D.08-07-046, Ordering Paragraph (OP) 22 at 106.

⁶ Corporate Center refers to the parent company, Sempra Energy, and its centralized corporate functions that provide governance, administrative, and shared services to its utility subsidiaries, including SoCalGas and SDG&E.

1 expenses that are not subject to billing. Costs have been separated in this manner so that cross-
2 company billings include appropriate overheads and are properly allocated. The O&M SS
3 billings and policy are explained in the joint Shared Services testimony (Ex. SCG-22/SDGE-27).
4 In the Summary of Earnings tables of my testimony, O&M expenses summarized on Line 22 of
5 Table RH-1 include SS and NSS. Details of NSS and SS costs are found in Table RH-6.

6 As stated earlier, SDG&E expense forecasts are presented in cost-center format.⁷ For
7 purposes of allocating O&M costs between the electric distribution, electric generation, and gas
8 unbundled cost categories, between expense and capital, and between CPUC and FERC
9 jurisdictions, cost center forecasts are converted to the FERC Uniform System of Accounts
10 format. The translation is based on 2025 recorded FERC settlements with adjustments made by
11 various witnesses to reflect 2028 forecasted O&M activities. The finalized cost center factors
12 are used to appropriately map O&M cost center forecasts to FERC accounts, providing the basis
13 for applying segmentation and reassignment ratios. Please see Appendix C for a Cost Center to
14 FERC mapping, which provides the ratio of each cost center's O&M forecast allocation to a
15 FERC account. Please see the joint Shared Services testimony (Ex. SCG-22/SDGE-27) for
16 details on the development of reassignment and segmentation factors.

17 **D. Capital-Related Costs**

18 Capital-related costs include depreciation, income taxes, ad valorem taxes, payroll taxes,
19 and return on investment. The driver of these costs is the capital investment in the utility rate
20 base. Capital investment forecasts are sponsored by various SDG&E witnesses. The utility rate
21 base is presented in the Rate Base testimony (Ex. SDGE-28).

22 On September 19, 2025, Governor Gavin Newsom signed Senate Bill (SB) 254 into law.
23 Similar to Assembly (AB) 1054, SB 254 includes a provision that prohibits utilities from
24 including their allocated share of fire risk mitigation capital expenditures in equity rate base.
25 Specifically, SB 254 added Section (§) 8386.10 to the Public Utilities Code (Pub. Util. Code),
26 which states:

27 The commission shall not allow a large electrical corporation to include in
28 its equity rate base its share, as determined pursuant to the Wildfire Fund
29 allocation metric specified in Section 3280, of the six billion dollars
30 (\$6,000,000,000) that the large electrical corporations collectively first
31 expend on fire risk mitigation capital expenditures approved by the

⁶ D.08-07-046, OP 22 at 106.

1 commission on or after January 1, 2026. These amounts are in addition to
2 the amounts the large electrical corporations shall not include in their
3 equity rate base pursuant to subdivision (e) of Section 8386.3. An
4 electrical corporation's share of the fire risk mitigation capital
5 expenditures and the debt financing costs of these fire risk mitigation
6 capital expenditures may be financed through a financing order pursuant
7 to Section 850.1, subject to the requirements of that financing order.⁸

8 Additionally, Pub. Util. Code § 3280(p) specifies a Wildfire Fund allocation metric of
9 4.3% of the \$6 billion aggregate capital amount for SDG&E.

10 According to these statutory requirements, SDG&E has adjusted its revenue requirement
11 to exclude \$258 million (SDG&E's portion of the \$6 billion) of requested fire risk mitigation
12 capital expenditures from equity ratebase. SDG&E proposes to amortize the net present value
13 (NPV) of the full revenue requirement for this equity exclusion over test year 2028, the 12-
14 month period.⁹ Applying the equity exclusion to the test year revenue requirement results in a
15 decrease in 2028. 2029 will also be impacted when the amortization is complete and rolls off.
16 This impact can be seen in the 2028 to 2029 increase calculated in the Post-Test Year testimony
17 (Ex. SDGE-33).

18 **E. Rate of Return**

19 The TY 2028 revenues at Proposed Rates reflect an authorized rate of return of 7.41%
20 based on 9.93% return on equity (ROE).¹⁰ The authorized rate of return and ROE are not
21 decided in the instant proceeding but rather are determined through a separate proceeding before
22 the CPUC – *i.e.*, the Cost of Capital proceeding – and are inputs into the revenue requirement
23 calculation. To the extent SDG&E's rate of return and/or ROE changes in the Cost of Capital
24 proceeding,¹¹ such updates will be reflected in the calculations for the final revenue requirement
25 in this proceeding.

⁸ Pub. Util. Code § 8386.10(a).

⁹ See Appendix B, Table RH-3 and Appendix D, WMP Equity Exclusion Table for additional details. This WMP equity exclusion appears as \$96 million in Appendix B and D because it represents the Net Present Value (NPV) of the revenue requirement of the \$258 million in requested direct capital expenditures.

¹⁰ See D.25-12-043, OP 4 at 72.

¹¹ Application (A.) 22-04-012, Test Year 2023 Cost of Capital Application of SDG&E (April 20, 2022).

1 **IV. RECORDED DATA**

2 Recorded data is an input into the RO modeling process. Adjustments have been made to
3 the 2025 financial data to exclude all revenues and expenses that are recovered through separate
4 filings before the Commission or the FERC. Examples of excluded costs include Demand Side
5 Management (DSM), Energy Savings Assistance Program (ESAP), and California Alternate
6 Rates for Energy (CARE). Recorded below-the-line (BTL) costs that should not be included in
7 the revenue requirement request, such as costs pertaining to SB 901 and AB 1167, have also
8 been removed. Accordingly, SDG&E's witnesses present adjusted-recorded data.

9 **V. RO MODEL ENHANCEMENTS**

10 For the TY 2028 GRC, SDG&E implemented three major enhancements to the RO model
11 to improve regulatory compliance, transparency, and alignment with Commission guidance.
12 First, a Capital Overhead Pools Dynamic Adjustment mechanism was introduced to
13 proportionally scale overhead pools in direct relation to changes in the capital base, validating
14 overhead allocations remain accurate and consistent as capital activity fluctuates, consistent with
15 Commission direction from the 2024 GRC.¹² Second, the RO model was updated for FERC
16 Order 898 Compliance, including the addition of new subfunctions such as Solar Production,
17 Other Renewable Production, and Energy Storage, and new IT and communications equipment
18 accounts for SDG&E, enabling plant data to be mapped to the appropriate FERC accounts and
19 asset identifiers in accordance with the federal final rule effective January 1, 2025.¹³ Finally,
20 SDG&E is implementing Post-Test Year Forecast Integration, which will incorporate forecasted
21 costs and revenue requirements beyond the test year into the RO model, consistent with
22 Commission direction. SDG&E expects to finish this implementation in 2027.

23 **VI. CONCLUSION**

24 The RO model and processes utilized by SDG&E to calculate the revenue requirement in
25 this Application are designed to meet the requirements of the Commission's Rate Case Plan and
26 are consistent with prior GRCs.

27 This concludes my prepared direct testimony.

¹² See D.24-12-074, OP 38 at 1098.

¹³ Effective January 1, 2025, FERC Order 898 creates new plant accounts to improve regulatory reporting transparency (see <https://www.ferc.gov/media/order-no-898>).

1 **VII. WITNESS QUALIFICATIONS**

2 My name is Ryan Hom. My business address is 555 West Fifth Street, Los Angeles,
3 California, 90013-1011. I am currently employed by SoCalGas as a Manager in the GRC
4 Financial Analysis group, responsible for developing the revenue requirement forecasts for both
5 SDG&E and SoCalGas.

6 I received a Bachelor of Science Degree in Economics and a minor in Management from
7 the University of California, Irvine. I was first employed by SoCalGas in 2006 and have held
8 various positions in the Customer Services, Regulatory Affairs, and Accounting and Finance
9 areas of the Company.

10 I have previously testified before the Commission.

APPENDIX A

GLOSSARY OF TERMS

APPENDIX A - GLOSSARY OF TERMS

ACRONYM	DEFINITION
AB	Assembly Bill
CARE	California Alternate Rates for Energy
CPUC or Commission	California Public Utilities Commission
D.	Decision
DSM	Demand Side Management
ESAP	Energy Savings Assistance Program
FERC	Federal Energy Regulatory Commission
GRC	General Rate Case
NSE	Non-Standard Escalation
NSS	Non-Shared Services
O&M	Operations and Maintenance
RO	Results of Operations
ROE	Return on Equity
SB	Senate Bill
SS	Shared Services
SDG&E	San Diego Gas & Electric Company
SoCalGas	Southern California Gas Company
SONGS	San Onofre Nuclear Generating Station
TY	Test Year

APPENDIX B

SUMMARY OF EARNINGS TABLES

Table RH-1
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
COMBINED SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description	2028		2028	
		Present Rates (2028\$)	Proposed Rates (2028\$)	SB 254 Equity Exclusion ¹ (2028\$)	Adjusted Proposed Rates (2028\$)
1	Base Margin	\$ 3,442,191	\$ 3,812,211	\$ (96,046)	\$ 3,716,166
2	Miscellaneous Revenues	37,082	43,554	-	43,554
3	Revenue Requirement	\$ 3,479,273	\$ 3,855,765	\$ (96,046)	\$ 3,759,719
<u>OPERATING & MAINTENANCE EXPENSES</u>					
4	Distribution	183,896	183,896	-	183,896
5	Wildfire Mitigation & Vegetation Management	175,545	175,545	-	175,545
6	Gas Engineering & System Integrity	2,653	2,653	-	2,653
7	Gas Transmission	6,541	6,541	-	6,541
8	Gas Major Projects	37,895	37,895	-	37,895
9	Generation	48,696	48,696	-	48,696
10	Procurement	12,678	12,678	-	12,678
11	Customer Services	95,338	95,338	-	95,338
12	Information Technology & Cybersecurity	117,082	117,082	-	117,082
13	Support Services	147,800	147,800	-	147,800
14	Administrative and General	683,102	683,102	-	683,102
15	Subtotal (2025\$)	1,511,226	1,511,226	-	1,511,226
16	Shared Services Adjustments	8,384	8,384	-	8,384
17	Reassignments	(264,148)	(264,148)	-	(264,148)
18	FERC Transmission Costs	(119,052)	(119,052)	-	(119,052)
19	Escalation	48,633	48,633	-	48,633
20	Uncollectibles	19,448	21,539	(519)	21,020
21	Franchise Fees	102,753	112,235	(2,953)	109,282
22	Total O&M (2028\$)	1,307,245	1,318,817	(3,472)	1,315,345
23	Depreciation & Amortization	1,071,124	1,071,124	-	1,071,124
24	Taxes on Income	76,755	185,617	(39,350)	146,267
25	Taxes Other Than on Income	288,623	288,623	-	288,623
26	Total Operating Expenses	\$ 2,743,747	\$ 2,864,181	\$ (42,822)	\$ 2,821,359
27	Return	735,526	991,584	(53,224)	938,360
28	Rate Base	13,376,756	13,381,701	-	13,381,701
29	Rate of Return	5.50%	7.41%	0.00%	7.41%

Notes:

¹ One-time adjustment to incorporate the SB 254 Equity Exclusion in Test Year 2028.

Table RH-2
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
ELECTRIC SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description	2028	2028	2028	2028
		Present Rates (2028\$)	Proposed Rates (2028\$)	SB 254 Equity Exclusion ¹ (2028\$)	Adjusted Proposed Rates (2028\$)
1	Base Margin	\$ 2,756,707	\$ 2,919,181	\$ (96,046)	\$ 2,823,136
2	Miscellaneous Revenues	30,611	36,238	-	36,238
3	Revenue Requirement	\$ 2,787,318	\$ 2,955,419	\$ (96,046)	\$ 2,859,374
<u>OPERATING & MAINTENANCE EXPENSES</u>					
4	Distribution	138,291	138,291	-	138,291
5	Wildfire Mitigation & Vegetation Management	170,577	170,577	-	170,577
6	Gas Engineering & System Integrity	981	981	-	981
7	Gas Transmission	159	159	-	159
8	Gas Major Projects	-	-	-	-
9	Generation	48,696	48,696	-	48,696
10	Procurement	11,769	11,769	-	11,769
11	Customer Services	56,071	56,071	-	56,071
12	Information Technology & Cybersecurity	82,032	82,032	-	82,032
13	Support Services	110,175	110,175	-	110,175
14	Administrative and General	537,522	537,522	-	537,522
15	Subtotal (2025\$)	1,156,274	1,156,274	-	1,156,274
16	Shared Services Adjustments	(1,537)	(1,537)	-	(1,537)
17	Reassignments	(196,557)	(196,557)	-	(196,557)
18	FERC Transmission Costs	(119,052)	(119,052)	-	(119,052)
19	Escalation	32,071	32,071	-	32,071
20	Uncollectibles (0.565%)	15,575	16,493	(519)	15,975
21	Franchise Fees (3.2177%)	88,703	93,930	(2,953)	90,977
22	Total O&M (2028\$)	975,477	981,623	(3,472)	978,151
23	Depreciation & Amortization	845,780	845,780	-	845,780
24	Taxes on Income	122,504	170,814	(39,350)	131,464
25	Taxes Other Than on Income	214,318	214,318	-	214,318
26	Total Operating Expenses	\$ 2,158,079	\$ 2,212,535	\$ (42,822)	\$ 2,169,713
27	Return	629,239	742,884	(53,224)	689,660
28	Rate Base	10,022,590	10,025,430	-	10,025,430
29	Rate of Return	6.28%	7.41%	0.00%	7.41%

Notes:

¹ One-time adjustment to incorporate the SB 254 Equity Exclusion in Test Year 2028.

Table RH-3
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
ELECTRIC DISTRIBUTION SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description	2028	2028	2028	2028
		Present Rates (2028\$)	Proposed Rates (2028\$)	SB 254 Equity Exclusion ¹ (2028\$)	Adjusted Proposed Rates (2028\$)
1	Base Margin	\$ 2,519,267	\$ 2,693,011	\$ (96,046)	\$ 2,596,965
2	Miscellaneous Revenues	30,611	36,238	-	36,238
3	Revenue Requirement	\$ 2,549,878	\$ 2,729,249	\$ (96,046)	\$ 2,633,204
<u>OPERATING & MAINTENANCE EXPENSES</u>					
4	Distribution	137,258	137,258	-	137,258
5	Wildfire Mitigation & Vegetation Management	170,289	170,289	-	170,289
6	Gas Engineering & System Integrity	976	976	-	976
7	Gas Transmission	156	156	-	156
8	Gas Major Projects	-	-	-	-
9	Generation	-	-	-	-
10	Procurement	1,974	1,974	-	1,974
11	Customer Services	55,829	55,829	-	55,829
12	Information Technology & Cybersecurity	77,170	77,170	-	77,170
13	Support Services	106,260	106,260	-	106,260
14	Administrative and General	504,521	504,521	-	504,521
15	Subtotal (2025\$)	1,054,433	1,054,433	-	1,054,433
16	Shared Services Adjustments	(1,498)	(1,498)	-	(1,498)
17	Reassignments	(188,049)	(188,049)	-	(188,049)
18	FERC Transmission Costs	(119,052)	(119,052)	-	(119,052)
19	Escalation	27,775	27,775	-	27,775
20	Uncollectibles	14,234	15,216	(519)	14,697
21	Franchise Fees	81,062	86,653	(2,953)	83,700
22	Total O&M (2028\$)	868,906	875,478	(3,472)	872,006
23	Depreciation & Amortization	784,324	784,324	-	784,324
24	Taxes on Income	100,286	151,831	(39,350)	112,481
25	Taxes Other Than on Income	203,609	203,609	-	203,609
26	Total Operating Expenses	\$ 1,957,125	\$ 2,015,243	\$ (42,822)	\$ 1,972,421
27	Return	592,753	714,007	(53,224)	660,783
28	Rate Base	\$ 9,632,692	\$ 9,635,718	-	9,635,718
29	Rate of Return	6.15%	7.41%	0.00%	7.41%

Notes:

¹ One-time adjustment to incorporate the SB 254 Equity Exclusion in Test Year 2028.

Table RH-4
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GENERATION SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description	2028 Present Rates (2028\$)	2028 Proposed Rates (2028\$)
1	Base Margin	\$ 237,440	\$ 226,170
2	Miscellaneous Revenues	-	-
3	Revenue Requirement	\$ 237,440	\$ 226,170
<u>OPERATING & MAINTENANCE EXPENSES</u>			
4	Distribution	1,033	1,033
5	Wildfire Mitigation & Vegetation Management	288	288
6	Gas Engineering & System Integrity	5	5
7	Gas Transmission	4	4
8	Gas Major Projects	-	-
9	Generation	48,696	48,696
10	Procurement	9,795	9,795
11	Customer Services	242	242
12	Information Technology & Cybersecurity	4,863	4,863
13	Support Services	3,915	3,915
14	Administrative and General	33,001	33,001
15	Subtotal (2025\$)	101,841	101,841
16	Shared Services Adjustments	(39)	(39)
17	Reassignments	(8,508)	(8,508)
18	FERC Transmission Costs	-	-
19	Escalation	4,295	4,295
20	Uncollectibles	1,342	1,278
21	Franchise Fees	7,640	7,277
22	Total O&M (2028\$)	106,571	106,145
23	Depreciation & Amortization	61,455	61,455
24	Taxes on Income	22,219	18,983
25	Taxes Other Than on Income	10,709	10,709
26	Total Operating Expenses	\$ 200,954	\$ 197,292
27	Return	36,486	28,878
28	Rate Base	\$ 389,899	\$ 389,712
29	Rate of Return	9.36%	7.41%

Table RH-5
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GAS SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description	2028	2028
		Present Rates (2028\$)	Proposed Rates (2028\$)
1	Base Margin	\$ 685,484	\$ 893,030
2	Miscellaneous Revenues	6,471	7,316
3	Revenue Requirement	\$ 691,955	\$ 900,346
<u>OPERATING & MAINTENANCE EXPENSES</u>			
4	Distribution	45,605	45,605
5	Wildfire Mitigation & Vegetation Management	4,968	4,968
6	Gas Engineering & System Integrity	1,672	1,672
7	Gas Transmission	6,382	6,382
8	Gas Major Projects	37,895	37,895
9	Generation	-	-
10	Procurement	909	909
11	Customer Services	39,267	39,267
12	Information Technology & Cybersecurity	35,049	35,049
13	Support Services	37,625	37,625
14	Administrative and General	145,580	145,580
15	Subtotal (2025\$)	354,952	354,952
16	Shared Services Adjustments	9,921	9,921
17	Reassignments	(67,591)	(67,591)
18	FERC Transmission Costs		
19	Escalation	16,562	16,562
20	Uncollectibles (0.565%)	3,873	5,046
21	Franchise Fees (2.0497%)	14,050	18,304
22	Total O&M (2028\$)	331,768	337,194
23	Depreciation & Amortization	225,345	225,345
24	Taxes on Income	(45,749)	14,802
25	Taxes Other Than on Income	74,305	74,305
26	Total Operating Expenses	\$ 585,668	\$ 651,646
27	Return	106,287	248,700
28	Rate Base	3,354,166	3,356,270
29	Rate of Return	3.17%	7.41%

Table RH-6
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028

(Thousands of Dollars)

Line No.	Description	2028	2028	2028
		Non-Shared Services Proposed Rates (2025\$)	Shared Services Proposed Rates (2025\$)	Total Proposed Rates (2025\$)
1	Base Margin			
2	Miscellaneous Revenues			
3	Revenue Requirement			
	<u>OPERATING & MAINTENANCE EXPENSES</u>			
4	Distribution	183,896	-	183,896
5	Wildfire Mitigation & Vegetation Management	175,545	-	175,545
6	Gas Engineering & System Integrity	2,653	-	2,653
7	Gas Transmission	6,541	-	6,541
8	Gas Major Projects	37,895	-	37,895
9	Generation	48,696	-	48,696
10	Procurement	12,678	-	12,678
11	Customer Services	94,835	503	95,338
12	Information Technology & Cybersecurity	31,822	85,260	117,082
13	Support Services	106,759	41,041	147,800
14	Administrative and General	667,203	15,899	683,102
15	Subtotal (2025\$)	1,368,523	142,703	1,511,226
A	Shared Services Billed Out	0	(57,239)	(57,239)
B	Shared Services Billed In	0	22,122	22,122
C	Shared Services Overhead Credit	0	(26,542)	(26,542)
D	Shared Services Billed In Overheads	0	12,148	12,148
E	Corporate Reallocation	3,234	-	3,234
F	Subtotal	3,234	(49,510)	(46,276)
G	Shared Asset Expense	102,705	-	102,705
H	Billed Capital Overhead Credit	0	(49,137)	(49,137)
I	SOP 98 Expense	1,092	0	1,092
16	Total Shared Service Adjustments	107,031	(98,647)	8,384

Table RH-7
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
DISTRIBUTION COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025	2028	2028
			Adjusted-Recorded (2025\$)	Estimated (2025\$)	Estimated (2028\$)
Sneha R. Parmar	1ED001	Distribution Design and Project Management	1,225	1,231	1,306
Sneha R. Parmar	1ED002	Construction Management	2,136	2,136	2,230
Sneha R. Parmar	1ED003	Electric Engineering	1,547	1,585	1,712
Sneha R. Parmar	1ED004	Electric System Operations	5,166	6,689	7,265
Sneha R. Parmar	1ED005	Electric Regional Operations	37,676	39,002	42,118
Sneha R. Parmar	1ED006	Materials and Inventory	37,715	37,715	39,420
Sneha R. Parmar	1ED007	Electric Regional Operations Troubleshooters	12,369	12,772	13,968
Sneha R. Parmar	1ED008	Service Order Team	7,197	7,959	8,426
Sneha R. Parmar	1ED009	Electric Assets and Compliance Management	3,213	5,385	5,753
Sneha R. Parmar	1ED010	Electric Transmission & Distribution: Operations Services	3,759	4,055	4,400
Sneha R. Parmar	1ED011	Electric Transmission & Distribution: Substation Construction &	12,248	13,060	14,099
Sneha R. Parmar	1ED012	Portfolio and Project Management	581	582	612
Sneha R. Parmar	1ED013	System Planning Reliability and Data Governance	2,760	3,570	3,851
Sneha R. Parmar	1ED014	Officer	974	988	1,078
Sneha R. Parmar	1ED015	Climate Adaptation Vulnerability Assessment	1,676	1,680	1,765
		Total	130,242	138,409	148,003
TaShonda Taylor	1GD000	Field O&M - Infrastructure Patrol & Inspection	23,854	25,789	28,085
TaShonda Taylor	1GD001	Distribution Technical Services	2,541	2,575	2,800
TaShonda Taylor	1GD002	Measurement & Regulation	5,613	5,697	6,194
TaShonda Taylor	1GD003	Cathodic Protection	2,297	2,332	2,547
TaShonda Taylor	1GD004	Operations & Management	5,605	5,688	6,204
TaShonda Taylor	1GD005	Training	2,932	2,971	3,232
TaShonda Taylor	1GD007	Gas Decarbonization	428	435	476
		Total	43,270	45,487	49,538
		Total NSS	173,512	183,896	197,541
		Total SS	-	-	-
		Total Distribution	<u>\$ 173,512</u>	<u>\$ 183,896</u>	<u>\$ 197,541</u>

Table RH-8
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
DISTRIBUTION ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025	2028	2028
			Adjusted-Recorded (2025\$)	Estimated (2025\$)	Estimated (2028\$)
Sneha R. Parmar	1ED001	Distribution Design and Project Management	1,225	1,231	1,306
Sneha R. Parmar	1ED002	Construction Management	2,136	2,136	2,230
Sneha R. Parmar	1ED003	Electric Engineering	1,500	1,537	1,660
Sneha R. Parmar	1ED004	Electric System Operations	5,166	6,689	7,265
Sneha R. Parmar	1ED005	Electric Regional Operations	36,244	37,519	40,509
Sneha R. Parmar	1ED006	Materials and Inventory	33,068	33,068	34,507
Sneha R. Parmar	1ED007	Electric Regional Operations Troubleshooters	12,369	12,772	13,968
Sneha R. Parmar	1ED008	Service Order Team	7,197	7,959	8,426
Sneha R. Parmar	1ED009	Electric Assets and Compliance Management	3,213	5,385	5,753
Sneha R. Parmar	1ED010	Electric Transmission & Distribution: Operations Services	3,013	3,250	3,525
Sneha R. Parmar	1ED011	Electric Transmission & Distribution: Substation Construction &	12,009	12,806	13,823
Sneha R. Parmar	1ED012	Portfolio and Project Management	581	582	612
Sneha R. Parmar	1ED013	System Planning Reliability and Data Governance	2,760	3,570	3,851
Sneha R. Parmar	1ED014	Officer	684	694	756
Sneha R. Parmar	1ED015	Climate Adaptation Vulnerability Assessment	1,676	1,680	1,765
		Total	122,841	130,878	139,955
TaShonda Taylor	1GD000	Field O&M - Infrastructure Patrol & Inspection	6,141	6,490	7,036
TaShonda Taylor	1GD001	Distribution Technical Services	132	133	145
TaShonda Taylor	1GD002	Measurement & Regulation	-	-	-
TaShonda Taylor	1GD003	Cathodic Protection	-	-	-
TaShonda Taylor	1GD004	Operations & Management	307	311	339
TaShonda Taylor	1GD005	Training	146	148	160
TaShonda Taylor	1GD007	Gas Decarbonization	325	331	362
		Total	7,051	7,413	8,041
		Total NSS	129,892	138,291	147,997
		Total SS	-	-	-
		Total Distribution Electric Department	\$ 129,892	\$ 138,291	\$ 147,997

Table RH-9
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
DISTRIBUTION ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025	2028	2028
			Adjusted-Recorded (2025\$)	Estimated (2025\$)	Estimated (2028\$)
Sneha R. Parmar	1ED001	Distribution Design and Project Management	1,225	1,231	1,306
Sneha R. Parmar	1ED002	Construction Management	2,136	2,136	2,230
Sneha R. Parmar	1ED003	Electric Engineering	1,493	1,529	1,652
Sneha R. Parmar	1ED004	Electric System Operations	5,166	6,689	7,265
Sneha R. Parmar	1ED005	Electric Regional Operations	36,017	37,284	40,256
Sneha R. Parmar	1ED006	Materials and Inventory	32,576	32,576	33,993
Sneha R. Parmar	1ED007	Electric Regional Operations Troubleshooters	12,369	12,772	13,968
Sneha R. Parmar	1ED008	Service Order Team	7,197	7,959	8,426
Sneha R. Parmar	1ED009	Electric Assets and Compliance Management	3,213	5,385	5,753
Sneha R. Parmar	1ED010	Electric Transmission & Distribution: Operations Services	2,895	3,123	3,387
Sneha R. Parmar	1ED011	Electric Transmission & Distribution: Substation Construction &	11,972	12,765	13,780
Sneha R. Parmar	1ED012	Portfolio and Project Management	581	582	612
Sneha R. Parmar	1ED013	System Planning Reliability and Data Governance	2,760	3,570	3,851
Sneha R. Parmar	1ED014	Officer	643	652	711
Sneha R. Parmar	1ED015	Climate Adaptation Vulnerability Assessment	1,676	1,680	1,765
		Total	121,919	129,935	138,954
TaShonda Taylor	1GD000	Field O&M - Infrastructure Patrol & Inspection	6,070	6,419	6,961
TaShonda Taylor	1GD001	Distribution Technical Services	132	133	145
TaShonda Taylor	1GD002	Measurement & Regulation	-	-	-
TaShonda Taylor	1GD003	Cathodic Protection	-	-	-
TaShonda Taylor	1GD004	Operations & Management	289	293	319
TaShonda Taylor	1GD005	Training	146	148	160
TaShonda Taylor	1GD007	Gas Decarbonization	325	331	362
		Total	6,962	7,323	7,946
		Total NSS	128,880	137,258	146,900
		Total SS	-	-	-
		Total Distribution Electric Distribution	\$ 128,880	\$ 137,258	\$ 146,900

Table RH-10
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
DISTRIBUTION GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025	2028	2028
			Adjusted-Recorded (2025\$)	Estimated (2025\$)	Estimated (2028\$)
Sneha R. Parmar	1ED001	Distribution Design and Project Management	-	-	-
Sneha R. Parmar	1ED002	Construction Management	-	-	-
Sneha R. Parmar	1ED003	Electric Engineering	7	7	8
Sneha R. Parmar	1ED004	Electric System Operations	-	-	-
Sneha R. Parmar	1ED005	Electric Regional Operations	227	235	253
Sneha R. Parmar	1ED006	Materials and Inventory	492	492	513
Sneha R. Parmar	1ED007	Electric Regional Operations Troubleshooters	-	-	-
Sneha R. Parmar	1ED008	Service Order Team	-	-	-
Sneha R. Parmar	1ED009	Electric Assets and Compliance Management	-	-	-
Sneha R. Parmar	1ED010	Electric Transmission & Distribution: Operations Services	118	127	138
Sneha R. Parmar	1ED011	Electric Transmission & Distribution: Substation Construction & Portfolio and Project Management	38	40	43
Sneha R. Parmar	1ED012	Portfolio and Project Management	-	-	-
Sneha R. Parmar	1ED013	System Planning Reliability and Data Governance	-	-	-
Sneha R. Parmar	1ED014	Officer	41	41	45
Sneha R. Parmar	1ED015	Climate Adaptation Vulnerability Assessment	-	-	-
		Total	922	943	1,001
TaShonda Taylor	1GD000	Field O&M - Infrastructure Patrol & Inspection	71	71	75
TaShonda Taylor	1GD001	Distribution Technical Services	-	-	-
TaShonda Taylor	1GD002	Measurement & Regulation	-	-	-
TaShonda Taylor	1GD003	Cathodic Protection	-	-	-
TaShonda Taylor	1GD004	Operations & Management	18	19	20
TaShonda Taylor	1GD005	Training	-	-	-
TaShonda Taylor	1GD007	Gas Decarbonization	-	-	-
		Total	89	90	95
		Total NSS	1,012	1,033	1,097
		Total SS	-	-	-
		Total Distribution Generation	<u>\$ 1,012</u>	<u>\$ 1,033</u>	<u>\$ 1,097</u>

Table RH-11
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
DISTRIBUTION GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025	2028	2028
			Adjusted-Recorded (2025\$)	Estimated (2025\$)	Estimated (2028\$)
Sneha R. Parmar	1ED001	Distribution Design and Project Management	-	-	-
Sneha R. Parmar	1ED002	Construction Management	-	-	-
Sneha R. Parmar	1ED003	Electric Engineering	47	48	52
Sneha R. Parmar	1ED004	Electric System Operations	-	-	-
Sneha R. Parmar	1ED005	Electric Regional Operations	1,432	1,483	1,609
Sneha R. Parmar	1ED006	Materials and Inventory	4,647	4,647	4,914
Sneha R. Parmar	1ED007	Electric Regional Operations Troubleshooters	-	-	-
Sneha R. Parmar	1ED008	Service Order Team	-	-	-
Sneha R. Parmar	1ED009	Electric Assets and Compliance Management	-	-	-
Sneha R. Parmar	1ED010	Electric Transmission & Distribution: Operations Services	746	805	876
Sneha R. Parmar	1ED011	Electric Transmission & Distribution: Substation Construction &	239	254	276
Sneha R. Parmar	1ED012	Portfolio and Project Management	-	-	-
Sneha R. Parmar	1ED013	System Planning Reliability and Data Governance	-	-	-
Sneha R. Parmar	1ED014	Officer	290	294	322
Sneha R. Parmar	1ED015	Climate Adaptation Vulnerability Assessment	-	-	-
Total			7,401	7,531	8,048
TaShonda Taylor	1GD000	Field O&M - Infrastructure Patrol & Inspection	17,713	19,299	21,049
TaShonda Taylor	1GD001	Distribution Technical Services	2,409	2,442	2,656
TaShonda Taylor	1GD002	Measurement & Regulation	5,613	5,697	6,194
TaShonda Taylor	1GD003	Cathodic Protection	2,297	2,332	2,547
TaShonda Taylor	1GD004	Operations & Management	5,298	5,377	5,865
TaShonda Taylor	1GD005	Training	2,786	2,823	3,071
TaShonda Taylor	1GD007	Gas Decarbonization	103	104	115
Total			36,219	38,074	41,496
Total NSS			43,620	45,605	49,544
Total SS			-	-	-
Total Distribution Gas			\$ 43,620	\$ 45,605	\$ 49,544

Table RH-12
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
WILDFIRE MITIGATION & VEGETATION MANAGEMENT COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025	2028	2028
			Adjusted-Recorded (2025\$)	Estimated (2025\$)	Estimated (2028\$)
Jonathan Woldemariam	1WM001	Capacitor Maintenance and Replacement Program (SCADA)	48,439	36,050	37,788
Jonathan Woldemariam	1WM002	Off-Cycle Patrol	52,180	76,767	77,576
Jonathan Woldemariam	1WM003	Fire Potential Index	3,651	4,186	4,453
Jonathan Woldemariam	1WM004	Engagement with AFN Populations	44,751	44,772	47,259
Jonathan Woldemariam	1WM005	Enterprise Data Foundation	-	2,564	2,676
Jonathan Woldemariam	1WM006	Wildfire Mitigation Strategy Development	3,929	3,821	4,090
Jonathan Woldemariam	1WM007	Risk Methodology and Assessment	4,733	7,385	7,759
		Total	157,683	175,545	181,600
		Total NSS	157,683	175,545	181,600
		Total SS	-	-	-
		Total Wildfire & Veg Mgmt Combined	\$ 157,683	\$ 175,545	\$ 181,600

Table RH-13
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
WILDFIRE MITIGATION & VEGETATION MANAGEMENT ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025	2028	2028
			Adjusted-Recorded (2025\$)	Estimated (2025\$)	Estimated (2028\$)
Jonathan Woldemariam	1WM001	Capacitor Maintenance and Replacement Program (SCADA)	47,637	34,366	36,006
Jonathan Woldemariam	1WM002	Off-Cycle Patrol	52,176	76,767	77,576
Jonathan Woldemariam	1WM003	Fire Potential Index	3,651	4,186	4,453
Jonathan Woldemariam	1WM004	Engagement with AFN Populations	41,413	41,489	43,761
Jonathan Woldemariam	1WM005	Enterprise Data Foundation	-	2,564	2,676
Jonathan Woldemariam	1WM006	Wildfire Mitigation Strategy Development	3,929	3,821	4,090
Jonathan Woldemariam	1WM007	Risk Methodology and Assessment	4,733	7,385	7,759
		Total	153,539	170,577	176,321
		Total NSS	153,539	170,577	176,321
		Total SS	-	-	-
		Total Wildfire & Veg Mgmt Electric Department	\$ 153,539	\$ 170,577	\$ 176,321

Table RH-14
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
WILDFIRE MITIGATION & VEGETATION MANAGEMENT ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025	2028	2028
			Adjusted-Recorded (2025\$)	Estimated (2025\$)	Estimated (2028\$)
Jonathan Woldemariam	1WM001	Capacitor Maintenance and Replacement Program (SCADA)	47,637	34,366	36,006
Jonathan Woldemariam	1WM002	Off-Cycle Patrol	52,176	76,767	77,576
Jonathan Woldemariam	1WM003	Fire Potential Index	3,651	4,186	4,453
Jonathan Woldemariam	1WM004	Engagement with AFN Populations	41,127	41,201	43,458
Jonathan Woldemariam	1WM005	Enterprise Data Foundation	-	2,564	2,676
Jonathan Woldemariam	1WM006	Wildfire Mitigation Strategy Development	3,929	3,821	4,090
Jonathan Woldemariam	1WM007	Risk Methodology and Assessment	4,733	7,385	7,759
		Total	153,253	170,289	176,017
		Total NSS	153,253	170,289	176,017
		Total SS	-	-	-
		Total Wildfire & Veg Mgmt Electric Distribution	\$ 153,253	\$ 170,289	\$ 176,017

Table RH-15
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
WILDFIRE MITIGATION & VEGETATION MANAGEMENT GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Jonathan Woldemariam	1WM001	Capacitor Maintenance and Replacement Program (SCADA)	-	-	-
Jonathan Woldemariam	1WM002	Off-Cycle Patrol	0	-	-
Jonathan Woldemariam	1WM003	Fire Potential Index	-	-	-
Jonathan Woldemariam	1WM004	Engagement with AFN Populations	286	288	304
Jonathan Woldemariam	1WM005	Enterprise Data Foundation	-	-	-
Jonathan Woldemariam	1WM006	Wildfire Mitigation Strategy Development	-	-	-
Jonathan Woldemariam	1WM007	Risk Methodology and Assessment	-	-	-
		Total	<u>286</u>	<u>288</u>	<u>304</u>
		Total NSS	<u>286</u>	<u>288</u>	<u>304</u>
		Total SS	-	-	-
		Total Wildfire & Veg Mgmt Generation	<u>\$ 286</u>	<u>\$ 288</u>	<u>\$ 304</u>

Table RH-16
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
WILDFIRE MITIGATION & VEGETATION MANAGEMENT GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025	2028	2028
			Adjusted-Recorded (2025\$)	Estimated (2025\$)	Estimated (2028\$)
Jonathan Woldemariam	1WM001	Capacitor Maintenance and Replacement Program (SCADA)	802	1,684	1,782
Jonathan Woldemariam	1WM002	Off-Cycle Patrol	4	-	-
Jonathan Woldemariam	1WM003	Fire Potential Index	-	-	-
Jonathan Woldemariam	1WM004	Engagement with AFN Populations	3,338	3,283	3,497
Jonathan Woldemariam	1WM005	Enterprise Data Foundation	-	-	-
Jonathan Woldemariam	1WM006	Wildfire Mitigation Strategy Development	-	-	-
Jonathan Woldemariam	1WM007	Risk Methodology and Assessment	-	-	-
Total			4,144	4,968	5,279
Total NSS			4,144	4,968	5,279
Total SS			-	-	-
Total Wildfire & Veg Mgmt Gas			\$ 4,144	\$ 4,968	\$ 5,279

Table RH-17
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GAS TRANSMISSION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025	2028	2028
			Adjusted-Recorded (2025\$)	Estimated (2025\$)	Estimated (2028\$)
Gina Orozco-Mejia	1GT000	Pipeline & Instrumentation Operations	1,969	2,352	2,554
Gina Orozco-Mejia	1GT001	Compressor Station Operations	3,539	3,717	4,028
Gina Orozco-Mejia	1GT003	Technical Services	-	(14)	(16)
Gina Orozco-Mejia	1GT004	Gas Transmission PMO	-	44	46
Gina Orozco-Mejia	1GT005	Gas Transmission Operations	240	241	258
Gina Orozco-Mejia	1GT006	Environmental Regulations	857	201	215
		Total	6,605	6,541	7,086
		Total NSS	6,605	6,541	7,086
		Total SS	-	-	-
		Total Transmission Combined	\$ 6,605	\$ 6,541	\$ 7,086

Table RH-18
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GAS TRANSMISSION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Gina Orozco-Mejia	1GT000	Pipeline & Instrumentation Operations	-	-	-
Gina Orozco-Mejia	1GT001	Compressor Station Operations	-	-	-
Gina Orozco-Mejia	1GT003	Technical Services	-	-	-
Gina Orozco-Mejia	1GT004	Gas Transmission PMO	-	43	46
Gina Orozco-Mejia	1GT005	Gas Transmission Operations	116	116	124
Gina Orozco-Mejia	1GT006	Environmental Regulations	-	-	-
		Total	116	159	169
		Total NSS	116	159	169
		Total SS	-	-	-
		Total Transmission Electric Department	\$ 116	\$ 159	\$ 169

Table RH-19
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GAS TRANSMISSION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025	2028	2028
			Adjusted-Recorded (2025\$)	Estimated (2025\$)	Estimated (2028\$)
Gina Orozco-Mejia	1GT000	Pipeline & Instrumentation Operations	-	-	-
Gina Orozco-Mejia	1GT001	Compressor Station Operations	-	-	-
Gina Orozco-Mejia	1GT003	Technical Services	-	-	-
Gina Orozco-Mejia	1GT004	Gas Transmission PMO	-	43	46
Gina Orozco-Mejia	1GT005	Gas Transmission Operations	112	112	120
Gina Orozco-Mejia	1GT006	Environmental Regulations	-	-	-
		Total	112	156	165
		Total NSS	112	156	165
		Total SS	-	-	-
		Total Transmission Electric Distribution	\$ 112	\$ 156	\$ 165

Table RH-20
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GAS TRANSMISSION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025	2028	2028
			Adjusted-Recorded (2025\$)	Estimated (2025\$)	Estimated (2028\$)
Gina Orozco-Mejia	1GT000	Pipeline & Instrumentation Operations	-	-	-
Gina Orozco-Mejia	1GT001	Compressor Station Operations	-	-	-
Gina Orozco-Mejia	1GT003	Technical Services	-	-	-
Gina Orozco-Mejia	1GT004	Gas Transmission PMO	-	0	0
Gina Orozco-Mejia	1GT005	Gas Transmission Operations	4	4	4
Gina Orozco-Mejia	1GT006	Environmental Regulations	-	-	-
		Total	4	4	4
		Total NSS	4	4	4
		Total SS	-	-	-
		Total Transmission Generation	\$ 4	\$ 4	\$ 4

Table RH-21
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GAS TRANSMISSION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025	2028	2028
			Adjusted-Recorded (2025\$)	Estimated (2025\$)	Estimated (2028\$)
Gina Orozco-Mejia	1GT000	Pipeline & Instrumentation Operations	1,969	2,352	2,554
Gina Orozco-Mejia	1GT001	Compressor Station Operations	3,539	3,717	4,028
Gina Orozco-Mejia	1GT003	Technical Services	-	(14)	(16)
Gina Orozco-Mejia	1GT004	Gas Transmission PMO	-	1	1
Gina Orozco-Mejia	1GT005	Gas Transmission Operations	124	125	134
Gina Orozco-Mejia	1GT006	Environmental Regulations	857	201	215
		Total	6,489	6,382	6,917
		Total NSS	6,489	6,382	6,917
		Total SS	-	-	-
		Total Transmission Gas	\$ 6,489	\$ 6,382	\$ 6,917

Table RH-22
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GAS MAJOR PROJECTS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Devin K. Zornizer	1MP002	TIMP Execution	30,786	37,895	40,154
		Total	30,786	37,895	40,154
		Total NSS	30,786	37,895	40,154
		Total SS	-	-	-
		Total Major Projects Combined	<u>\$ 30,786</u>	<u>\$ 37,895</u>	<u>\$ 40,154</u>

Table RH-23
 SAN DIEGO GAS & ELECTRIC COMPANY
 TEST YEAR 2028
 GAS MAJOR PROJECTS
 (Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Devin K. Zornizer	1MP002	TIMP Execution	-	-	-
		Total	-	-	-
		Total NSS	-	-	-
		Total SS	-	-	-
		Total Major Projects Electric Department	\$ -	\$ -	\$ -

Table RH-24
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GAS MAJOR PROJECTS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Devin K. Zornizer	1MP002	TIMP Project Execution	-	-	-
		Total	-	-	-
		Total NSS	-	-	-
		Total SS	-	-	-
		Total Major Projects Electric Distribution	\$ -	\$ -	\$ -

Table RH-25
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GAS MAJOR PROJECTS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Devin K. Zornizer	1MP002	TIMP Project Execution	-	-	-
		Total	-	-	-
		Total NSS	-	-	-
		Total SS	-	-	-
		Total Major Projects Generation	\$ -	\$ -	\$ -

Table RH-26
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GAS MAJOR PROJECTS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Devin K. Zornizer	1MP002	TIMP Project Execution	30,786	37,895	40,154
		Total	30,786	37,895	40,154
		Total NSS	30,786	37,895	40,154
		Total SS	-	-	-
		Total Major Projects Gas	<u>\$ 30,786</u>	<u>\$ 37,895</u>	<u>\$ 40,154</u>

Table RH-27
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GAS ENGINEERING & SYSTEM INTEGRITY
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025	2028	2028
			Adjusted-Recorded (2025\$)	Estimated (2025\$)	Estimated (2028\$)
Amy Kitson	1EN000	SDG&E PUBLIC AWARENESS	358	1,010	1,057
Amy Kitson	1EN001	EMISSIONS STRATEGY PROGRAM	174	183	200
Amy Kitson	1EN003	DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM	425	707	761
Amy Kitson	1EN004	TRANSMISSION INTEGRITY MANAGEMENT PROGRAM	215	641	684
Amy Kitson	1EN005	PIPELINE SAFETY ASSURANCE	106	112	123
		Total	1,278	2,653	2,824
		Total NSS	1,278	2,653	2,824
		Total SS	-	-	-
		Total Gas Engineering & System Integrity Combined	\$ 1,278	\$ 2,653	\$ 2,824

Table RH-28
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GAS ENGINEERING & SYSTEM INTEGRITY
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025	2028	2028
			Adjusted-Recorded (2025\$)	Estimated (2025\$)	Estimated (2028\$)
Amy Kitson	1EN000	SDG&E PUBLIC AWARENESS	308	870	908
Amy Kitson	1EN001	EMISSIONS STRATEGY PROGRAM	31	33	36
Amy Kitson	1EN003	DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM	-	-	-
Amy Kitson	1EN004	TRANSMISSION INTEGRITY MANAGEMENT PROGRAM	-	-	-
Amy Kitson	1EN005	PIPELINE SAFETY ASSURANCE	74	79	86
		Total	414	981	1,030
		Total NSS	414	981	1,030
		Total SS	-	-	-
		Total Gas Engineering & System Integrity Electric Department	\$ 414	\$ 981	\$ 1,030

Table RH-29
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GAS ENGINEERING & SYSTEM INTEGRITY
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025	2028	2028
			Adjusted-Recorded (2025\$)	Estimated (2025\$)	Estimated (2028\$)
Amy Kitson	1EN000	SDG&E PUBLIC AWARENESS	308	870	908
Amy Kitson	1EN001	EMISSIONS STRATEGY PROGRAM	31	33	36
Amy Kitson	1EN003	DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM	-	-	-
Amy Kitson	1EN004	TRANSMISSION INTEGRITY MANAGEMENT PROGRAM	-	-	-
Amy Kitson	1EN005	PIPELINE SAFETY ASSURANCE	70	74	81
		Total	409	976	1,024
		Total NSS	409	976	1,024
		Total SS	-	-	-
		Total Gas Engineering & System Integrity Electric Distribution	\$ 409	\$ 976	\$ 1,024

Table RH-30
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GAS ENGINEERING & SYSTEM INTEGRITY
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025	2028	2028
			Adjusted-Recorded (2025\$)	Estimated (2025\$)	Estimated (2028\$)
Amy Kitson	1EN000	SDG&E PUBLIC AWARENESS	-	-	-
Amy Kitson	1EN001	EMISSIONS STRATEGY PROGRAM	-	-	-
Amy Kitson	1EN003	DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM	-	-	-
Amy Kitson	1EN004	TRANSMISSION INTEGRITY MANAGEMENT PROGRAM	-	-	-
Amy Kitson	1EN005	PIPELINE SAFETY ASSURANCE	4	5	5
		Total	4	5	5
		Total NSS	4	5	5
		Total SS	-	-	-
		Total Gas Engineering & System Integrity Generation	\$ 4	\$ 5	\$ 5

Table RH-31
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GAS ENGINEERING & SYSTEM INTEGRITY
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025	2028	2028
			Adjusted-Recorded (2025\$)	Estimated (2025\$)	Estimated (2028\$)
Amy Kitson	1EN000	SDG&E PUBLIC AWARENESS	50	140	149
Amy Kitson	1EN001	EMISSIONS STRATEGY PROGRAM	143	150	165
Amy Kitson	1EN003	DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM	425	707	761
Amy Kitson	1EN004	TRANSMISSION INTEGRITY MANAGEMENT PROGRAM	215	641	684
Amy Kitson	1EN005	PIPELINE SAFETY ASSURANCE	32	33	37
		Total	864	1,672	1,795
		Total NSS	864	1,672	1,795
		Total SS	-	-	-
		Total Gas Engineering & System Integrity Gas	\$ 864	\$ 1,672	\$ 1,795

Table RH-32
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GENERATION COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Darren Weim	1EG001	Generation Plant - Admin	234	249	274
Darren Weim	1EG002	Generation Plant Miramar	1,216	1,221	1,294
Darren Weim	1EG003	Generation Plant Palomar	22,889	27,012	28,639
Darren Weim	1EG004	Generation Plant Cuyamaca Peak	1,445	1,450	1,531
Darren Weim	1EG005	Generation Plant Desert Star	10,922	17,272	18,032
Darren Weim	1EG006	Generation Distributed Energy Facilities	1,469	1,492	1,591
		Total	<u>38,175</u>	<u>48,696</u>	<u>51,361</u>
		Total NSS	<u>38,175</u>	<u>48,696</u>	<u>51,361</u>
		Total SS	-	-	-
		Total Generation Combined	<u>\$ 38,175</u>	<u>\$ 48,696</u>	<u>\$ 51,361</u>

Table RH-33
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GENERATION ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Darren Weim	1EG001	Generation Plant - Admin	234	249	274
Darren Weim	1EG002	Generation Plant Miramar	1,216	1,221	1,294
Darren Weim	1EG003	Generation Plant Palomar	22,889	27,012	28,639
Darren Weim	1EG004	Generation Plant Cuyamaca Peak	1,445	1,450	1,531
Darren Weim	1EG005	Generation Plant Desert Star	10,922	17,272	18,032
Darren Weim	1EG006	Generation Distributed Energy Facilities	1,469	1,492	1,591
		Total	<u>38,175</u>	<u>48,696</u>	<u>51,361</u>
		Total NSS	<u>38,175</u>	<u>48,696</u>	<u>51,361</u>
		Total SS	-	-	-
		Total Generation Electric Department	<u>\$ 38,175</u>	<u>\$ 48,696</u>	<u>\$ 51,361</u>

Table RH-34
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GENERATION ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Darren Weim	1EG001	Generation Plant - Admin	-	-	-
Darren Weim	1EG002	Generation Plant Miramar	-	-	-
Darren Weim	1EG003	Generation Plant Palomar	-	-	-
Darren Weim	1EG004	Generation Plant Cuyamaca Peak	-	-	-
Darren Weim	1EG005	Generation Plant Desert Star	-	-	-
Darren Weim	1EG006	Generation Distributed Energy Facilities	-	-	-
		Total	-	-	-
		Total NSS	-	-	-
		Total SS	-	-	-
		Total Generation Electric Distribution	\$ -	\$ -	\$ -

Table RH-35
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Darren Weim	1EG001	Generation Plant - Admin	234	249	274
Darren Weim	1EG002	Generation Plant Miramar	1,216	1,221	1,294
Darren Weim	1EG003	Generation Plant Palomar	22,889	27,012	28,639
Darren Weim	1EG004	Generation Plant Cuyamaca Peak	1,445	1,450	1,531
Darren Weim	1EG005	Generation Plant Desert Star	10,922	17,272	18,032
Darren Weim	1EG006	Generation Distributed Energy Facilities	1,469	1,492	1,591
		Total	<u>38,175</u>	<u>48,696</u>	<u>51,361</u>
		Total NSS	<u>38,175</u>	<u>48,696</u>	<u>51,361</u>
		Total SS	-	-	-
		Total Generation Gen	<u>\$ 38,175</u>	<u>\$ 48,696</u>	<u>\$ 51,361</u>

Table RH-36
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GENERATION GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Darren Weim	1EG001	Generation Plant - Admin	-	-	-
Darren Weim	1EG002	Generation Plant Miramar	-	-	-
Darren Weim	1EG003	Generation Plant Palomar	-	-	-
Darren Weim	1EG004	Generation Plant Cuyamaca Peak	-	-	-
Darren Weim	1EG005	Generation Plant Desert Star	-	-	-
Darren Weim	1EG006	Generation Distributed Energy	-	-	-
		Total	-	-	-
		Total NSS	-	-	-
		Total SS	-	-	-
		Total Generation Gas	\$ -	\$ -	\$ -

Table RH-37
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
PROCUREMENT COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Aaron Franz	1EP001	Origination Analytics and Energy Origination	1,488	1,744	1,914
Aaron Franz	1EP002	Energy Procurement and Trading/Market	2,279	2,576	2,834
Aaron Franz	1EP003	Energy Portfolio Management/Settlements and	4,888	6,111	6,564
Aaron Franz	1EP004	Integrated Resource Planning and Policy	1,372	2,247	2,464
		Total	<u>10,027</u>	<u>12,678</u>	<u>13,777</u>
		Total NSS	<u>10,027</u>	<u>12,678</u>	<u>13,777</u>
		Total SS	-	-	-
		Total Procurement Combined	<u>\$ 10,027</u>	<u>\$ 12,678</u>	<u>\$ 13,777</u>

Table RH-38
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
PROCUREMENT ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Aaron Franz	1EP001	Origination Analytics and Energy Origination	1,344	1,575	1,729
Aaron Franz	1EP002	Energy Procurement and Trading/Market	2,217	2,505	2,757
Aaron Franz	1EP003	Energy Portfolio Management/Settlements and	4,888	6,111	6,564
Aaron Franz	1EP004	Integrated Resource Planning and Policy	963	1,577	1,729
		Total	<u>9,412</u>	<u>11,769</u>	<u>12,779</u>
		Total NSS	<u>9,412</u>	<u>11,769</u>	<u>12,779</u>
		Total SS	-	-	-
		Total Procurement Electric Department	<u>\$ 9,412</u>	<u>\$ 11,769</u>	<u>\$ 12,779</u>

Table RH-39
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
PROCUREMENT ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Aaron Franz	1EP001	Origination Analytics and Energy Origination	319	374	410
Aaron Franz	1EP002	Energy Procurement and Trading/Market	104	118	129
Aaron Franz	1EP003	Energy Portfolio Management/Settlements and	-	-	-
Aaron Franz	1EP004	Integrated Resource Planning and Policy	906	1,483	1,626
		Total	<u>1,328</u>	<u>1,974</u>	<u>2,165</u>
		Total NSS	<u>1,328</u>	<u>1,974</u>	<u>2,165</u>
		Total SS	-	-	-
		Total Procurement Electric Distribution	<u>\$ 1,328</u>	<u>\$ 1,974</u>	<u>\$ 2,165</u>

Table RH-40
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
PROCUREMENT GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Aaron Franz	1EP001	Origination Analytics and Energy Origination	1,025	1,202	1,319
Aaron Franz	1EP002	Energy Procurement and Trading/Market	2,113	2,388	2,627
Aaron Franz	1EP003	Energy Portfolio Management/Settlements and	4,888	6,111	6,564
Aaron Franz	1EP004	Integrated Resource Planning and Policy	58	94	103
		Total	<u>8,084</u>	<u>9,795</u>	<u>10,614</u>
		Total NSS	<u>8,084</u>	<u>9,795</u>	<u>10,614</u>
		Total SS	-	-	-
		Total Procurement Generation	<u>\$ 8,084</u>	<u>\$ 9,795</u>	<u>\$ 10,614</u>

Table RH-41
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
PROCUREMENT GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Aaron Franz	1EP001	Origination Analytics and Energy Origination	144	169	185
Aaron Franz	1EP002	Energy Procurement and Trading/Market	62	71	78
Aaron Franz	1EP003	Energy Portfolio Management/Settlements and	-	-	-
Aaron Franz	1EP004	Integrated Resource Planning and Policy	409	670	735
		Total	615	909	998
		Total NSS	615	909	998
		Total SS	-	-	-
		Total Procurement Gas	<u>\$ 615</u>	<u>\$ 909</u>	<u>\$ 998</u>

Table RH-42
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
CUSTOMER SERVICES COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Brittany A. Syz	1FC002	Marketing Communications Research & Analytics	5,198	5,874	6,352
Brittany A. Syz	1FC003	Regional Public Affairs	1,769	2,288	2,514
Brittany A. Syz	1FC005	RAMP-Safety Campaign	876	1,132	1,191
Brittany A. Syz	1FC006	Community Relations	1,015	1,038	1,137
		Total	<u>8,858</u>	<u>10,332</u>	<u>11,194</u>
Sabrina K. Butler	100000	Customer Care	19,480	20,209	22,168
Sabrina K. Butler	100001	Customer Operations	14,893	11,391	11,872
Sabrina K. Butler	100002	Customer Programs	4,810	6,137	6,580
Sabrina K. Butler	100003	Customer Field Operations	22,998	23,939	26,268
Sabrina K. Butler	100004	Customer Field Supervision & Operations Support	3,834	3,982	4,375
Sabrina K. Butler	100005	Customer Field Support Services	3,171	3,431	3,771
Sabrina K. Butler	100006	Metering Operations	3,671	3,816	4,196
Sabrina K. Butler	100007	Customer Engagement	4,543	5,540	6,084
Sabrina K. Butler	100008	Customer Services Support	5,758	6,058	6,607
		Total	<u>83,158</u>	<u>84,503</u>	<u>91,920</u>
		Total NSS	<u>92,016</u>	<u>94,835</u>	<u>103,115</u>
Brittany A. Syz	2100-4259	Communications & Stakeholder Engagement	-	503	538
		Total	<u>-</u>	<u>503</u>	<u>538</u>
		Total SS	<u>-</u>	<u>503</u>	<u>538</u>
		Total Customer Services Electric Distribution	<u>\$ 92,016</u>	<u>\$ 95,338</u>	<u>\$ 103,652</u>

Table RH-43
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
CUSTOMER SERVICES ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025	2028	2028
			Adjusted-Recorded (2025\$)	Estimated (2025\$)	Estimated (2028\$)
Brittany A. Syz	1FC002	Marketing Communications Research & Analytics	4,271	4,826	5,215
Brittany A. Syz	1FC003	Regional Public Affairs	1,242	1,606	1,765
Brittany A. Syz	1FC005	RAMP-Safety Campaign	754	975	1,024
Brittany A. Syz	1FC006	Community Relations	713	729	798
		Total	6,980	8,136	8,801
Sabrina K. Butler	100000	Customer Care	12,175	12,631	13,850
Sabrina K. Butler	100001	Customer Operations	9,308	7,119	7,403
Sabrina K. Butler	100002	Customer Programs	4,585	5,845	6,267
Sabrina K. Butler	100003	Customer Field Operations	5,766	6,002	6,582
Sabrina K. Butler	100004	Customer Field Supervision & Operations Support	1,438	1,493	1,640
Sabrina K. Butler	100005	Customer Field Support Services	1,601	1,732	1,903
Sabrina K. Butler	100006	Metering Operations	3,361	3,494	3,842
Sabrina K. Butler	100007	Customer Engagement	3,912	4,770	5,238
Sabrina K. Butler	100008	Customer Services Support	4,272	4,495	4,899
		Total	46,418	47,582	51,623
		Total NSS	53,397	55,718	60,425
Brittany A. Syz	2100-4259	Communications & Stakeholder Engagement	-	353	377
		Total	-	353	377
		Total SS	-	353	377
		Total Customer Services Electric Distribution	\$ 53,397	\$ 56,071	\$ 60,802

Table RH-44
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
CUSTOMER SERVICES ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025	2028	2028
			Adjusted-Recorded (2025\$)	Estimated (2025\$)	Estimated (2028\$)
Brittany A. Syz	1FC002	Marketing Communications Research & Analytics	4,217	4,765	5,149
Brittany A. Syz	1FC003	Regional Public Affairs	1,168	1,510	1,659
Brittany A. Syz	1FC005	RAMP-Safety Campaign	754	975	1,024
Brittany A. Syz	1FC006	Community Relations	670	685	750
		Total	6,809	7,935	8,582
Sabrina K. Butler	100000	Customer Care	12,175	12,631	13,850
Sabrina K. Butler	100001	Customer Operations	9,308	7,119	7,403
Sabrina K. Butler	100002	Customer Programs	4,585	5,845	6,267
Sabrina K. Butler	100003	Customer Field Operations	5,766	6,002	6,582
Sabrina K. Butler	100004	Customer Field Supervision & Operations Support	1,438	1,493	1,640
Sabrina K. Butler	100005	Customer Field Support Services	1,601	1,732	1,903
Sabrina K. Butler	100006	Metering Operations	3,361	3,494	3,842
Sabrina K. Butler	100007	Customer Engagement	3,912	4,770	5,238
Sabrina K. Butler	100008	Customer Services Support	4,253	4,475	4,877
		Total	46,399	47,561	51,601
		Total NSS	53,207	55,497	60,183
Brittany A. Syz	2100-4259	Communications & Stakeholder Engagement	-	332	355
		Total	-	332	355
		Total SS	-	332	355
		Total Customer Services Electric Distribution	\$ 53,207	\$ 55,829	\$ 60,538

Table RH-45
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
CUSTOMER SERVICES GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025	2028	2028
			Adjusted-Recorded (2025\$)	Estimated (2025\$)	Estimated (2028\$)
Brittany A. Syz	1FC002	Marketing Communications Research & Analytics	54	61	66
Brittany A. Syz	1FC003	Regional Public Affairs	74	96	106
Brittany A. Syz	1FC005	RAMP-Safety Campaign	-	-	-
Brittany A. Syz	1FC006	Community Relations	43	44	48
		Total	<u>171</u>	<u>201</u>	<u>219</u>
Sabrina K. Butler	100000	Customer Care	-	-	-
Sabrina K. Butler	100001	Customer Operations	-	-	-
Sabrina K. Butler	100002	Customer Programs	-	-	-
Sabrina K. Butler	100003	Customer Field Operations	-	-	-
Sabrina K. Butler	100004	Customer Field Supervision & Operations Support	-	-	-
Sabrina K. Butler	100005	Customer Field Support Services	-	-	-
Sabrina K. Butler	100006	Metering Operations	-	-	-
Sabrina K. Butler	100007	Customer Engagement	-	-	-
Sabrina K. Butler	100008	Customer Services Support	19	20	22
		Total	<u>19</u>	<u>20</u>	<u>22</u>
		Total NSS	<u>190</u>	<u>221</u>	<u>241</u>
Brittany A. Syz	2100-4259	Communications & Stakeholder Engagement	-	21	23
		Total	<u>-</u>	<u>21</u>	<u>23</u>
		Total SS	<u>-</u>	<u>21</u>	<u>23</u>
		Total Customer Services Generation	<u>\$ 190</u>	<u>\$ 242</u>	<u>\$ 264</u>

Table RH-46
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
CUSTOMER SERVICES GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025	2028	2028
			Adjusted-Recorded (2025\$)	Estimated (2025\$)	Estimated (2028\$)
Brittany A. Syz	1FC002	Marketing Communications Research & Analytics	927	1,048	1,137
Brittany A. Syz	1FC003	Regional Public Affairs	527	682	749
Brittany A. Syz	1FC005	RAMP-Safety Campaign	122	157	167
Brittany A. Syz	1FC006	Community Relations	302	309	339
		Total	<u>1,878</u>	<u>2,196</u>	<u>2,393</u>
Sabrina K. Butler	100000	Customer Care	7,305	7,578	8,318
Sabrina K. Butler	100001	Customer Operations	5,585	4,272	4,469
Sabrina K. Butler	100002	Customer Programs	225	292	313
Sabrina K. Butler	100003	Customer Field Operations	17,232	17,937	19,686
Sabrina K. Butler	100004	Customer Field Supervision & Operations Support	2,396	2,489	2,735
Sabrina K. Butler	100005	Customer Field Support Services	1,570	1,699	1,868
Sabrina K. Butler	100006	Metering Operations	310	322	354
Sabrina K. Butler	100007	Customer Engagement	631	770	846
Sabrina K. Butler	100008	Customer Services Support	1,486	1,563	1,708
		Total	<u>36,740</u>	<u>36,921</u>	<u>40,297</u>
		Total NSS	<u>38,619</u>	<u>39,117</u>	<u>42,690</u>
Brittany A. Syz	2100-4259	Communications & Stakeholder Engagement	-	150	160
		Total	<u>-</u>	<u>150</u>	<u>160</u>
		Total SS	<u>-</u>	<u>150</u>	<u>160</u>
		Total Customer Services Gas	<u>\$ 38,619</u>	<u>\$ 39,267</u>	<u>\$ 42,850</u>

Table RH-47
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
INFORMATION TECHNOLOGY & CYBERSECURITY COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
William J. Exon	1IT002	NON-SHARED IT - OPERATIONAL APPLICATIONS	106	111	122
William J. Exon	1IT004	NON-SHARED IT - OPERATIONAL INFRASTRUCTURE	6,784	6,784	7,107
William J. Exon	1IT005	NON-SHARED IT - CUSTOMER	13,206	17,353	18,367
William J. Exon	1IT006	NON-SHARED IT - DIGITAL	225	222	244
William J. Exon	1IT007	NON-SHARED IT - UTILITY OPERATIONS	5,352	6,030	6,467
		Total	<u>25,673</u>	<u>30,500</u>	<u>32,307</u>
Omar Zevallos	1CS001	NON-SHARED SERVICE CYBERSECURITY -	85	19	20
Omar Zevallos	1CS002	NON-SHARED SERVICE CYBERSECURITY - INTERNAL	1,245	1,245	1,304
Omar Zevallos	1CS003	NON-SHARED SERVICE CYBERSECURITY - SENSITIVE	55	58	64
		Total	<u>1,385</u>	<u>1,322</u>	<u>1,389</u>
		Total NSS	<u>27,058</u>	<u>31,822</u>	<u>33,696</u>
William J. Exon	2100-0207	SHARED OPERATIONAL INFRASTRUCTURE	28,816	33,916	36,256
William J. Exon	2100-0460	SHARED OPERATIONAL SUPPORT	4,488	4,541	4,855
William J. Exon	2100-3071	SHARED APPLICATIONS	14,975	14,652	15,663
William J. Exon	2100-3073	SHARED OPERATIONAL APPLICATIONS	7,107	8,248	8,817
William J. Exon	2100-3074	SHARED UTILITY OPERATIONS	-	(133)	(142)
William J. Exon	2100-3089	SHARED DIGITAL	-	324	346
William J. Exon	2100-3097	SHARED INFRASTRUCTURE	3,839	4,521	4,833
William J. Exon	2100-3172	SHARED SUPPORT	4,558	6,794	7,262
		Total	<u>63,783</u>	<u>72,863</u>	<u>77,891</u>
Omar Zevallos	2100-3101	SHARED INTERNAL DEFENSES	7,062	9,978	10,666
Omar Zevallos	2100-3763	SHARED PERIMETER DEFENSES	2,980	1,870	1,999
Omar Zevallos	2100-4128	SHARED SENSITIVE DATA PROTECTION	524	549	587
		Total	<u>10,566</u>	<u>12,397</u>	<u>13,252</u>
		Total SS	<u>74,349</u>	<u>85,260</u>	<u>91,143</u>
		Total IT & Cybersecurity	<u>\$ 101,407</u>	<u>\$ 117,082</u>	<u>\$ 124,838</u>

Table RH-48
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
INFORMATION TECHNOLOGY & CYBERSECURITY ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
William J. Exon	1IT002	NON-SHARED IT - OPERATIONAL APPLICATIONS	11	12	13
William J. Exon	1IT004	NON-SHARED IT - OPERATIONAL INFRASTRUCTURE	4,762	4,762	4,970
William J. Exon	1IT005	NON-SHARED IT - CUSTOMER	9,271	12,182	12,853
William J. Exon	1IT006	NON-SHARED IT - DIGITAL	158	156	171
William J. Exon	1IT007	NON-SHARED IT - UTILITY OPERATIONS	3,675	4,141	4,431
		Total	17,877	21,252	22,438
Omar Zevallos	1CS001	NON-SHARED SERVICE CYBERSECURITY -	60	13	14
Omar Zevallos	1CS002	NON-SHARED SERVICE CYBERSECURITY - INTERNAL	874	874	912
Omar Zevallos	1CS003	NON-SHARED SERVICE CYBERSECURITY - SENSITIVE	39	41	45
		Total	972	928	971
		Total NSS	18,849	22,180	23,409
William J. Exon	2100-0207	SHARED OPERATIONAL INFRASTRUCTURE	20,229	23,809	25,452
William J. Exon	2100-0460	SHARED OPERATIONAL SUPPORT	3,151	3,188	3,408
William J. Exon	2100-3071	SHARED APPLICATIONS	10,512	10,286	10,996
William J. Exon	2100-3073	SHARED OPERATIONAL APPLICATIONS	4,989	5,790	6,190
William J. Exon	2100-3074	SHARED UTILITY OPERATIONS	-	(93)	(100)
William J. Exon	2100-3089	SHARED DIGITAL	-	227	243
William J. Exon	2100-3097	SHARED INFRASTRUCTURE	2,695	3,174	3,393
William J. Exon	2100-3172	SHARED SUPPORT	3,200	4,769	5,098
		Total	44,776	51,150	54,679
Omar Zevallos	2100-3101	SHARED INTERNAL DEFENSES	4,958	7,004	7,487
Omar Zevallos	2100-3763	SHARED PERIMETER DEFENSES	2,092	1,313	1,403
Omar Zevallos	2100-4128	SHARED SENSITIVE DATA PROTECTION	368	386	412
		Total	7,417	8,702	9,303
		Total SS	52,193	59,852	63,982
		Total IT & Cybersecurity Electric Department	<u>\$ 71,042</u>	<u>\$ 82,032</u>	<u>\$ 87,391</u>

Table RH-49
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
INFORMATION TECHNOLOGY & CYBERSECURITY ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
William J. Exon	1IT002	NON-SHARED IT - OPERATIONAL APPLICATIONS	11	11	12
William J. Exon	1IT004	NON-SHARED IT - OPERATIONAL INFRASTRUCTURE	4,477	4,477	4,672
William J. Exon	1IT005	NON-SHARED IT - CUSTOMER	8,716	11,453	12,084
William J. Exon	1IT006	NON-SHARED IT - DIGITAL	149	147	161
William J. Exon	1IT007	NON-SHARED IT - UTILITY OPERATIONS	3,495	3,938	4,214
		Total	<u>16,848</u>	<u>20,026</u>	<u>21,144</u>
Omar Zevallos	1CS001	NON-SHARED SERVICE CYBERSECURITY -	56	13	13
Omar Zevallos	1CS002	NON-SHARED SERVICE CYBERSECURITY - INTERNAL	822	822	857
Omar Zevallos	1CS003	NON-SHARED SERVICE CYBERSECURITY - SENSITIVE	36	38	42
		Total	<u>914</u>	<u>873</u>	<u>913</u>
		Total NSS	<u>17,762</u>	<u>20,898</u>	<u>22,057</u>
William J. Exon	2100-0207	SHARED OPERATIONAL INFRASTRUCTURE	19,019	22,384	23,929
William J. Exon	2100-0460	SHARED OPERATIONAL SUPPORT	2,962	2,997	3,204
William J. Exon	2100-3071	SHARED APPLICATIONS	9,884	9,671	10,338
William J. Exon	2100-3073	SHARED OPERATIONAL APPLICATIONS	4,691	5,444	5,819
William J. Exon	2100-3074	SHARED UTILITY OPERATIONS	-	(88)	(94)
William J. Exon	2100-3089	SHARED DIGITAL	-	214	229
William J. Exon	2100-3097	SHARED INFRASTRUCTURE	2,534	2,984	3,190
William J. Exon	2100-3172	SHARED SUPPORT	3,008	4,484	4,793
		Total	<u>42,097</u>	<u>48,090</u>	<u>51,408</u>
Omar Zevallos	2100-3101	SHARED INTERNAL DEFENSES	4,661	6,585	7,040
Omar Zevallos	2100-3763	SHARED PERIMETER DEFENSES	1,967	1,234	1,319
Omar Zevallos	2100-4128	SHARED SENSITIVE DATA PROTECTION	346	362	387
		Total	<u>6,974</u>	<u>8,182</u>	<u>8,746</u>
		Total SS	<u>49,070</u>	<u>56,271</u>	<u>60,154</u>
Total IT & Cybersecurity Electric Distribution			<u>\$ 66,832</u>	<u>\$ 77,170</u>	<u>\$ 82,211</u>

Table RH-50
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
INFORMATION TECHNOLOGY & CYBERSECURITY GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
William J. Exon	1IT002	NON-SHARED IT - OPERATIONAL APPLICATIONS	0	0	0
William J. Exon	1IT004	NON-SHARED IT - OPERATIONAL INFRASTRUCTURE	285	285	297
William J. Exon	1IT005	NON-SHARED IT - CUSTOMER	555	729	769
William J. Exon	1IT006	NON-SHARED IT - DIGITAL	9	9	10
William J. Exon	1IT007	NON-SHARED IT - UTILITY OPERATIONS	180	203	217
		Total	1,029	1,226	1,294
Omar Zevallos	1CS001	NON-SHARED SERVICE CYBERSECURITY - PERIMETER DEF	4	1	1
Omar Zevallos	1CS002	NON-SHARED SERVICE CYBERSECURITY - INTERNAL DEFE	52	52	55
Omar Zevallos	1CS003	NON-SHARED SERVICE CYBERSECURITY - SENSITIVE DATA	2	2	3
		Total	58	56	58
		Total NSS	1,088	1,282	1,352
William J. Exon	2100-0207	SHARED OPERATIONAL INFRASTRUCTURE	1,210	1,424	1,523
William J. Exon	2100-0460	SHARED OPERATIONAL SUPPORT	188	191	204
William J. Exon	2100-3071	SHARED APPLICATIONS	629	615	658
William J. Exon	2100-3073	SHARED OPERATIONAL APPLICATIONS	298	346	370
William J. Exon	2100-3074	SHARED UTILITY OPERATIONS	-	(6)	(6)
William J. Exon	2100-3089	SHARED DIGITAL	-	14	15
William J. Exon	2100-3097	SHARED INFRASTRUCTURE	161	190	203
William J. Exon	2100-3172	SHARED SUPPORT	191	285	305
		Total	2,679	3,060	3,271
Omar Zevallos	2100-3101	SHARED INTERNAL DEFENSES	297	419	448
Omar Zevallos	2100-3763	SHARED PERIMETER DEFENSES	125	79	84
Omar Zevallos	2100-4128	SHARED SENSITIVE DATA PROTECTION	22	23	25
		Total	444	521	557
		Total SS	3,123	3,581	3,828
		Total IT & Cybersecurity Generation	<u>\$ 4,210</u>	<u>\$ 4,863</u>	<u>\$ 5,180</u>

Table RH-51
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
INFORMATION TECHNOLOGY & CYBERSECURITY GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
William J. Exon	1IT002	NON-SHARED IT - OPERATIONAL APPLICATIONS	95	99	109
William J. Exon	1IT004	NON-SHARED IT - OPERATIONAL INFRASTRUCTURE	2,022	2,022	2,138
William J. Exon	1IT005	NON-SHARED IT - CUSTOMER	3,935	5,171	5,514
William J. Exon	1IT006	NON-SHARED IT - DIGITAL	67	66	73
William J. Exon	1IT007	NON-SHARED IT - UTILITY OPERATIONS	1,677	1,889	2,036
		Total	<u>7,796</u>	<u>9,248</u>	<u>9,869</u>
Omar Zevallos	1CS001	NON-SHARED SERVICE CYBERSECURITY -	25	6	6
Omar Zevallos	1CS002	NON-SHARED SERVICE CYBERSECURITY - INTERNAL	371	371	392
Omar Zevallos	1CS003	NON-SHARED SERVICE CYBERSECURITY - SENSITIVE	16	17	19
		Total	<u>413</u>	<u>394</u>	<u>417</u>
		Total NSS	<u>8,209</u>	<u>9,642</u>	<u>10,286</u>
William J. Exon	2100-0207	SHARED OPERATIONAL INFRASTRUCTURE	8,587	10,107	10,804
William J. Exon	2100-0460	SHARED OPERATIONAL SUPPORT	1,337	1,353	1,447
William J. Exon	2100-3071	SHARED APPLICATIONS	4,463	4,366	4,668
William J. Exon	2100-3073	SHARED OPERATIONAL APPLICATIONS	2,118	2,458	2,627
William J. Exon	2100-3074	SHARED UTILITY OPERATIONS	-	(40)	(42)
William J. Exon	2100-3089	SHARED DIGITAL	-	97	103
William J. Exon	2100-3097	SHARED INFRASTRUCTURE	1,144	1,347	1,440
William J. Exon	2100-3172	SHARED SUPPORT	1,358	2,024	2,164
		Total	<u>19,007</u>	<u>21,713</u>	<u>23,211</u>
Omar Zevallos	2100-3101	SHARED INTERNAL DEFENSES	2,104	2,973	3,178
Omar Zevallos	2100-3763	SHARED PERIMETER DEFENSES	888	557	596
Omar Zevallos	2100-4128	SHARED SENSITIVE DATA PROTECTION	156	164	175
		Total	<u>3,149</u>	<u>3,694</u>	<u>3,949</u>
		Total SS	<u>22,156</u>	<u>25,407</u>	<u>27,161</u>
		Total IT & Cybersecurity Gas	<u>\$ 30,365</u>	<u>\$ 35,049</u>	<u>\$ 37,447</u>

Table RH-52
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
SUPPORT SERVICES COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Hollie K. Bierman	1EV000	Environmental Services	7,177	8,075	8,710
Hollie K. Bierman	1EV001	Advanced Clean Technology	1,561	2,300	2,504
Hollie K. Bierman	1EV002	Sustainability	226	533	581
Hollie K. Bierman	1EV003	RNERBA-PCB Phase Out	575	1,123	1,177
Hollie K. Bierman	1EV004	RNERBA-AB32 Fees-Gas	1,616	2,241	2,370
Total			11,155	14,272	15,342
Todd J. Cahill	1SS001	Existing Leases and Fees	19,401	25,046	26,223
Todd J. Cahill	1SS002	Garage Services	24,471	25,009	26,649
Todd J. Cahill	1SS003	Vehicle Design	1,267	1,317	1,444
Todd J. Cahill	1SS004	Financial & Systems	1,766	1,816	1,966
Todd J. Cahill	1SS005	Garage Management	1,014	1,050	1,147
Todd J. Cahill	1SS006	Commutation Fee Credits	(303)	(303)	(317)
Todd J. Cahill	1SS007	Telematics Service Fees	412	832	871
Todd J. Cahill	1SS008	PROCUREMENT/CATEGORY MANAGEMENT	3,993	4,113	4,462
Todd J. Cahill	1SS009	SUPPLY CHAIN SUSTAINABILITY & RESILIENCY	2,101	2,121	2,245
Todd J. Cahill	1SS010	SUPPLIER DIVERSITY	923	955	1,041
Todd J. Cahill	1SS011	LOGISTICS SHOPS - WAREHOUSE	6,971	7,231	7,908
Todd J. Cahill	1SS012	LOGISTICS & INVENTORY MANAGMENT	5,430	5,479	5,792
Todd J. Cahill	1SS013	SDG&E FACILITIES OPERATIONS	5,080	5,315	5,621
Todd J. Cahill	1SS014	SDG&E RENTS	6,928	6,434	6,738
Todd J. Cahill	1SS015	SDG&E SECURITY	3,154	3,094	3,241
Todd J. Cahill	1SS016	SDG&E OFFICE SERVICES	2,146	2,258	2,366
Todd J. Cahill	1SS017	LAND SERVICES & TRIBAL RELATIONS	715	720	758
Total			85,469	92,487	98,156
Total NSS			96,624	106,759	113,498
Todd J. Cahill	2100-0706	RE PLANNING	459	461	493
Todd J. Cahill	2100-0708	HQ FACILITY MAINTENANCE	1,898	1,857	1,985
Todd J. Cahill	2100-3016	SUPPLY MANAGEMENT CENTER OF EXCELLENCE	5,019	5,085	5,436
Todd J. Cahill	2100-3025	FACILITIES & CAPITAL PROGRAMS	35	54	58
Todd J. Cahill	2100-3030	CORPORATE REAL ESTATE MANAGER	744	774	827
Todd J. Cahill	2100-3303	RE RESOURCES	466	458	490
Todd J. Cahill	2100-3323	FACILITIES OPERATIONS	5,181	4,955	5,297
Todd J. Cahill	2100-3332	TECHNOLOGY PORTFOLIO	4,350	4,713	5,039
Todd J. Cahill	2100-3407	OFFICE SERVICES - SHARED	1,691	1,760	1,881
Todd J. Cahill	2100-3588	VP SDGE OPS SUPPORT	512	938	1,003
Todd J. Cahill	2100-3977	MOVE MANAGEMENT	697	594	635
Todd J. Cahill	2100-4045	CUSTOMER PROGRAMS & SUPPORT SERVICES	2,024	2,074	2,217
Todd J. Cahill	2100-4066	CENTURY PARK RENTS	11,309	13,580	14,517
Todd J. Cahill	2100-4104	CP CAMS MAINTENANCE	2,894	3,158	3,376
Todd J. Cahill	2100-4213	CONTINGENT WORKFORCE PORTFOLIO	556	580	620
Total			37,835	41,041	43,873
Total SS			37,835	41,041	43,873
Total Support Services			\$ 134,459	\$ 147,800	\$ 157,371

Table RH-53
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
SUPPORT SERVICES ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Hollie K. Bierman	1EV000	Environmental Services	5,637	6,342	6,833
Hollie K. Bierman	1EV001	Advanced Clean Technology	1,272	1,874	2,039
Hollie K. Bierman	1EV002	Sustainability	159	374	407
Hollie K. Bierman	1EV003	RNERBA-PCB Phase Out	575	723	754
Hollie K. Bierman	1EV004	RNERBA-AB32 Fees-Gas	-	-	-
		Total	7,642	9,313	10,034
Todd J. Cahill	1SS001	Existing Leases and Fees	14,551	18,785	19,602
Todd J. Cahill	1SS002	Garage Services	18,353	18,757	19,944
Todd J. Cahill	1SS003	Vehicle Design	950	988	1,083
Todd J. Cahill	1SS004	Financial & Systems	1,325	1,362	1,473
Todd J. Cahill	1SS005	Garage Management	761	788	859
Todd J. Cahill	1SS006	Commutation Fee Credits	(227)	(227)	(237)
Todd J. Cahill	1SS007	Telematics Service Fees	309	624	651
Todd J. Cahill	1SS008	PROCUREMENT/CATEGORY MANAGEMENT	3,158	3,253	3,527
Todd J. Cahill	1SS009	SUPPLY CHAIN SUSTAINABILITY & RESILIENCY	1,662	1,678	1,772
Todd J. Cahill	1SS010	SUPPLIER DIVERSITY	730	755	823
Todd J. Cahill	1SS011	LOGISTICS SHOPS - WAREHOUSE	6,253	6,486	7,093
Todd J. Cahill	1SS012	LOGISTICS & INVENTORY MANAGMENT	4,800	4,843	5,114
Todd J. Cahill	1SS013	SDG&E FACILITIES OPERATIONS	3,566	3,731	3,934
Todd J. Cahill	1SS014	SDG&E RENTS	5,042	4,683	4,886
Todd J. Cahill	1SS015	SDG&E SECURITY	2,214	2,172	2,266
Todd J. Cahill	1SS016	SDG&E OFFICE SERVICES	1,506	1,585	1,654
Todd J. Cahill	1SS017	LAND SERVICES & TRIBAL RELATIONS	677	682	718
		Total	65,630	70,943	75,161
		Total NSS	73,272	80,256	85,195
Todd J. Cahill	2100-0706	RE PLANNING	322	324	346
Todd J. Cahill	2100-0708	HQ FACILITY MAINTENANCE	1,332	1,304	1,394
Todd J. Cahill	2100-3016	SUPPLY MANAGEMENT CENTER OF EXCELLENCE	3,970	4,022	4,300
Todd J. Cahill	2100-3025	FACILITIES & CAPITAL PROGRAMS	25	38	41
Todd J. Cahill	2100-3030	CORPORATE REAL ESTATE MANAGER	522	543	581
Todd J. Cahill	2100-3303	RE RESOURCES	327	322	344
Todd J. Cahill	2100-3323	FACILITIES OPERATIONS	3,637	3,478	3,718
Todd J. Cahill	2100-3332	TECHNOLOGY PORTFOLIO	3,441	3,728	3,986
Todd J. Cahill	2100-3407	OFFICE SERVICES - SHARED	1,187	1,235	1,321
Todd J. Cahill	2100-3588	VP SDGE OPS SUPPORT	359	658	704
Todd J. Cahill	2100-3977	MOVE MANAGEMENT	489	417	446
Todd J. Cahill	2100-4045	CUSTOMER PROGRAMS & SUPPORT SERVICES	1,601	1,640	1,754
Todd J. Cahill	2100-4066	CENTURY PARK RENTS	7,939	9,533	10,191
Todd J. Cahill	2100-4104	CP CAMS MAINTENANCE	2,032	2,217	2,370
Todd J. Cahill	2100-4213	CONTINGENT WORKFORCE PORTFOLIO	440	459	490
		Total	27,624	29,919	31,983
		Total SS	27,624	29,919	31,983
		Total Support Services Electric Department	\$ 100,895	\$ 110,175	\$ 117,178

Table RH-54
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
SUPPORT SERVICES ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Hollie K. Bierman	1EV000	Environmental Services	5,420	6,098	6,570
Hollie K. Bierman	1EV001	Advanced Clean Technology	1,231	1,814	1,973
Hollie K. Bierman	1EV002	Sustainability	149	352	383
Hollie K. Bierman	1EV003	RNERBA-PCB Phase Out	-	-	-
Hollie K. Bierman	1EV004	RNERBA-AB32 Fees-Gas	-	-	-
Total			6,800	8,263	8,926
Todd J. Cahill	1SS001	Existing Leases and Fees	14,434	18,634	19,445
Todd J. Cahill	1SS002	Garage Services	18,206	18,607	19,785
Todd J. Cahill	1SS003	Vehicle Design	943	980	1,074
Todd J. Cahill	1SS004	Financial & Systems	1,314	1,351	1,461
Todd J. Cahill	1SS005	Garage Management	754	781	853
Todd J. Cahill	1SS006	Commutation Fee Credits	(225)	(225)	(235)
Todd J. Cahill	1SS007	Telematics Service Fees	307	619	646
Todd J. Cahill	1SS008	PROCUREMENT/CATEGORY MANAGEMENT	3,067	3,159	3,424
Todd J. Cahill	1SS009	SUPPLY CHAIN SUSTAINABILITY & RESILIENCY	1,614	1,629	1,721
Todd J. Cahill	1SS010	SUPPLIER DIVERSITY	709	733	799
Todd J. Cahill	1SS011	LOGISTICS SHOPS - WAREHOUSE	6,155	6,385	6,982
Todd J. Cahill	1SS012	LOGISTICS & INVENTORY MANAGMENT	4,718	4,760	5,026
Todd J. Cahill	1SS013	SDG&E FACILITIES OPERATIONS	3,353	3,508	3,698
Todd J. Cahill	1SS014	SDG&E RENTS	4,776	4,436	4,629
Todd J. Cahill	1SS015	SDG&E SECURITY	2,082	2,042	2,131
Todd J. Cahill	1SS016	SDG&E OFFICE SERVICES	1,416	1,490	1,555
Todd J. Cahill	1SS017	LAND SERVICES & TRIBAL RELATIONS	671	676	712
Total			64,294	69,565	73,705
Total NSS			71,093	77,828	82,631
Todd J. Cahill	2100-0706	RE PLANNING	303	305	326
Todd J. Cahill	2100-0708	HQ FACILITY MAINTENANCE	1,253	1,226	1,310
Todd J. Cahill	2100-3016	SUPPLY MANAGEMENT CENTER OF	3,855	3,905	4,175
Todd J. Cahill	2100-3025	FACILITIES & CAPITAL PROGRAMS	23	36	38
Todd J. Cahill	2100-3030	CORPORATE REAL ESTATE MANAGER	491	511	546
Todd J. Cahill	2100-3303	RE RESOURCES	308	302	323
Todd J. Cahill	2100-3323	FACILITIES OPERATIONS	3,419	3,270	3,496
Todd J. Cahill	2100-3332	TECHNOLOGY PORTFOLIO	3,341	3,620	3,870
Todd J. Cahill	2100-3407	OFFICE SERVICES - SHARED	1,116	1,161	1,242
Todd J. Cahill	2100-3588	VP SDGE OPS SUPPORT	338	619	662
Todd J. Cahill	2100-3977	MOVE MANAGEMENT	460	392	419
Todd J. Cahill	2100-4045	CUSTOMER PROGRAMS & SUPPORT SERVICES	1,554	1,593	1,703
Todd J. Cahill	2100-4066	CENTURY PARK RENTS	7,464	8,963	9,581
Todd J. Cahill	2100-4104	CP CAMS MAINTENANCE	1,910	2,084	2,228
Todd J. Cahill	2100-4213	CONTINGENT WORKFORCE PORTFOLIO	427	445	476
Total			26,262	28,432	30,394
Total SS			26,262	28,432	30,394
Total Support Services Electric Distribution			\$ 97,355	\$ 106,260	\$ 113,025

Table RH-55
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
SUPPORT SERVICES GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Hollie K. Bierman	1EV000	Environmental Services	217	244	263
Hollie K. Bierman	1EV001	Advanced Clean Technology	41	60	65
Hollie K. Bierman	1EV002	Sustainability	9	22	24
Hollie K. Bierman	1EV003	RNERBA-PCB Phase Out	575	723	754
Hollie K. Bierman	1EV004	RNERBA-AB32 Fees-Gas	-	-	-
Total			842	1,050	1,107
Todd J. Cahill	1SS001	Existing Leases and Fees	116	150	157
Todd J. Cahill	1SS002	Garage Services	147	150	160
Todd J. Cahill	1SS003	Vehicle Design	8	8	9
Todd J. Cahill	1SS004	Financial & Systems	11	11	12
Todd J. Cahill	1SS005	Garage Management	6	6	7
Todd J. Cahill	1SS006	Commutation Fee Credits	(2)	(2)	(2)
Todd J. Cahill	1SS007	Telematics Service Fees	2	5	5
Todd J. Cahill	1SS008	PROCUREMENT/CATEGORY MANAGEMENT	92	95	103
Todd J. Cahill	1SS009	SUPPLY CHAIN SUSTAINABILITY & RESILIENCY	48	49	52
Todd J. Cahill	1SS010	SUPPLIER DIVERSITY	21	22	24
Todd J. Cahill	1SS011	LOGISTICS SHOPS - WAREHOUSE	98	101	111
Todd J. Cahill	1SS012	LOGISTICS & INVENTORY MANAGMENT	82	83	87
Todd J. Cahill	1SS013	SDG&E FACILITIES OPERATIONS	213	223	235
Todd J. Cahill	1SS014	SDG&E RENTS	266	247	258
Todd J. Cahill	1SS015	SDG&E SECURITY	132	130	136
Todd J. Cahill	1SS016	SDG&E OFFICE SERVICES	90	95	99
Todd J. Cahill	1SS017	LAND SERVICES & TRIBAL RELATIONS	5	5	6
Total			1,336	1,378	1,456
Total NSS			2,179	2,428	2,564
Todd J. Cahill	2100-0706	RE PLANNING	19	19	21
Todd J. Cahill	2100-0708	HQ FACILITY MAINTENANCE	80	78	83
Todd J. Cahill	2100-3016	SUPPLY MANAGEMENT CENTER OF	115	117	125
Todd J. Cahill	2100-3025	FACILITIES & CAPITAL PROGRAMS	1	2	2
Todd J. Cahill	2100-3030	CORPORATE REAL ESTATE MANAGER	31	32	35
Todd J. Cahill	2100-3303	RE RESOURCES	20	19	21
Todd J. Cahill	2100-3323	FACILITIES OPERATIONS	218	208	222
Todd J. Cahill	2100-3332	TECHNOLOGY PORTFOLIO	100	108	116
Todd J. Cahill	2100-3407	OFFICE SERVICES - SHARED	71	74	79
Todd J. Cahill	2100-3588	VP SDGE OPS SUPPORT	22	39	42
Todd J. Cahill	2100-3977	MOVE MANAGEMENT	29	25	27
Todd J. Cahill	2100-4045	CUSTOMER PROGRAMS & SUPPORT SERVICES	47	48	51
Todd J. Cahill	2100-4066	CENTURY PARK RENTS	475	570	610
Todd J. Cahill	2100-4104	CP CAMS MAINTENANCE	122	133	142
Todd J. Cahill	2100-4213	CONTINGENT WORKFORCE PORTFOLIO	13	13	14
Total			1,362	1,487	1,590
Total SS			1,362	1,487	1,590
Total Support Services Generation			<u>\$ 3,541</u>	<u>\$ 3,915</u>	<u>\$ 4,153</u>

Table RH-56
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
SUPPORT SERVICES GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Hollie K. Bierman	1EV000	Environmental Services	1,540	1,733	1,877
Hollie K. Bierman	1EV001	Advanced Clean Technology	289	426	465
Hollie K. Bierman	1EV002	Sustainability	67	159	173
Hollie K. Bierman	1EV003	Rnerba-Pcb Phase Out	-	400	423
Hollie K. Bierman	1EV004	Rnerba-Ab32 Fees-Gas	1,616	2,241	2,370
Total			3,513	4,959	5,308
Todd J. Cahill	1SS001	Existing Leases And Fees	4,850	6,262	6,621
Todd J. Cahill	1SS002	Garage Services	6,118	6,252	6,705
Todd J. Cahill	1SS003	Vehicle Design	317	329	361
Todd J. Cahill	1SS004	Financial & Systems	442	454	493
Todd J. Cahill	1SS005	Garage Management	254	263	287
Todd J. Cahill	1SS006	Commutation Fee Credits	(76)	(76)	(80)
Todd J. Cahill	1SS007	Telematics Service Fees	103	208	220
Todd J. Cahill	1SS008	Procurement/Category Management	835	860	935
Todd J. Cahill	1SS009	Supply Chain Sustainability & Resiliency	439	443	473
Todd J. Cahill	1SS010	Supplier Diversity	193	200	218
Todd J. Cahill	1SS011	Logistics Shops - Warehouse	718	745	816
Todd J. Cahill	1SS012	Logistics & Inventory Managment	630	636	678
Todd J. Cahill	1SS013	Sdg&E Facilities Operations	1,514	1,584	1,688
Todd J. Cahill	1SS014	Sdg&E Rents	1,886	1,751	1,852
Todd J. Cahill	1SS015	Sdg&E Security	940	922	975
Todd J. Cahill	1SS016	Sdg&E Office Services	640	673	712
Todd J. Cahill	1SS017	Land Services & Tribal Relations	38	38	41
Total			19,839	21,544	22,995
Total NSS			23,352	26,503	28,303
Todd J. Cahill	2100-0706	Re Planning	137	137	147
Todd J. Cahill	2100-0708	Hq Facility Maintenance	566	553	592
Todd J. Cahill	2100-3016	Supply Management Center Of Excellence	1,049	1,063	1,136
Todd J. Cahill	2100-3025	Facilities & Capital Programs	10	16	17
Todd J. Cahill	2100-3030	Corporate Real Estate Manager	222	231	246
Todd J. Cahill	2100-3303	Re Resources	139	137	146
Todd J. Cahill	2100-3323	Facilities Operations	1,544	1,477	1,578
Todd J. Cahill	2100-3332	Technology Portfolio	909	985	1,053
Todd J. Cahill	2100-3407	Office Services - Shared	504	524	561
Todd J. Cahill	2100-3588	Vp Sdgc Ops Support	153	279	299
Todd J. Cahill	2100-3977	Move Management	208	177	189
Todd J. Cahill	2100-4045	Customer Programs & Support Services	423	433	463
Todd J. Cahill	2100-4066	Century Park Rents	3,370	4,047	4,326
Todd J. Cahill	2100-4104	Cp Cams Maintenance	862	941	1,006
Todd J. Cahill	2100-4213	Contingent Workforce Portfolio	116	121	130
Total			10,211	11,122	11,889
Total SS			10,211	11,122	11,889
Total Support Services Gas			\$ 33,564	\$ 37,625	\$ 40,192

Table RH-57
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
ADMINISTRATIVE AND GENERAL COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Maritza Mektarian	1AG000	Accounting & Finance	13,896	15,689	17,192
Maritza Mektarian	1AG001	Claims	1,632	1,815	1,977
Maritza Mektarian	1AG002	Claims Payments and Recovery Costs	2,997	4,970	5,207
Maritza Mektarian	1AG003	Legal Department	11,239	12,329	13,555
Maritza Mektarian	1AG004	Customer Pricing	4,359	4,704	5,145
Maritza Mektarian	1AG005	Regulatory Affairs	1,745	1,821	1,986
Maritza Mektarian	1AG006	Enterprise Risk & Compliance Management	5,411	5,760	6,205
Maritza Mektarian	1AG007	Executive Officers	340	352	381
Maritza Mektarian	1AG008	Banking Fees	111	690	723
Maritza Mektarian	1AG009	Claims Write-Offs	2,244	2,252	2,359
Maritza Mektarian	1AG010	Outside Legal	6,959	6,959	7,291
		Total	50,933	57,341	62,020
Debbie S. Robinson	1PB000	Health Benefits-Medical	96,697	116,251	116,251
Debbie S. Robinson	1CP000	COMPENSATION - VARIABLE PAY (GRC USE ONLY)	110,041	83,111	91,461
		Total	206,738	199,362	207,712
Alexandra G. Taylor	1HR000	VP - People & Culture	731	748	804
Alexandra G. Taylor	1HR001	Organizational Effectiveness & Inclusion	2,224	3,090	3,383
Alexandra G. Taylor	1HR002	Human Resources	5,807	6,694	7,337
Alexandra G. Taylor	1HR003	Total Disability	283	283	296
Alexandra G. Taylor	1HR004	Workers' Compensation (WC)	7,753	8,447	8,447
Alexandra G. Taylor	1HR005	Safety Oversight & Culture	840	865	935
Alexandra G. Taylor	1HR006	Contractor Safety	932	973	1,066
Alexandra G. Taylor	1HR007	Safety Compliance & Industrial Hygiene	1,032	1,064	1,152
Alexandra G. Taylor	1HR008	Safety Management System	464	483	528
Alexandra G. Taylor	1HR009	Business Transformation Office	5,980	3,618	3,848
Alexandra G. Taylor	1HR010	Business Optimization	464	476	512
Alexandra G. Taylor	1HR011	Investment Portfolio Optimization (IPO)	268	705	775
		Total	26,778	27,446	29,084
Sara M. Steen	1PN000	Employee Pension	64,546	42,581	42,581
		Total	64,546	42,581	42,581
Lisa A. Gigliotti	1SE000	SECC OUTSIDE SERVICES EMPLOYED - F923.1	57,177	75,177	75,177
		Total	57,177	75,177	75,177
Neil K. Cayabyab	1SN000	SECC PROPERTY INSURANCE NON-NUCLEAR - 924.0	198,146	265,296	265,296
		Total	198,146	265,296	265,296
		Total NSS	604,318	667,203	681,871
Maritza Mektarian	2100-0006	GRC ACCOUNTABILITY REPORTING	520	687	734
Maritza Mektarian	2100-3050	Assistant Controller	306	321	343
Maritza Mektarian	2100-3058	ACCOUNTS PAYABLE - SDGE	1,042	735	786
Maritza Mektarian	2100-3162	Svp Regulatory Affairs	542	543	580
Maritza Mektarian	2100-3428	Regulatory & Compliance	3,236	3,874	4,142
Maritza Mektarian	2100-3430	GRC & REG CASE SUPPORT	840	958	1,024
Maritza Mektarian	2100-3602	RATES & REVENUE REQUIREMENTS	672	705	753
Maritza Mektarian	2100-3991	VP-REG AFFAIRS SAN FRANCISCO OPERATIONS	851	894	955
Maritza Mektarian	2100-4080	Financial Planning Systems	1,046	1,067	1,141
Maritza Mektarian	2100-4260	VP and Dep GC Litigation	-	464	496
Maritza Mektarian	2100-4261	Vp And Dep Gc - Commercial & Environmental	-	578	618
Maritza Mektarian	2100-4264	SDGE & SCG SVP CFO	49	102	109
Maritza Mektarian	2100-8963	Bank Reconciliation & Escheatment	1,215	1,265	1,352
		Total	10,319	12,193	13,034
Alexandra G. Taylor	2100-0214	Field Safety & Training	974	1,015	1,085
Alexandra G. Taylor	2100-3414	Drug & Alcohol Testing Program	419	428	457
Alexandra G. Taylor	2100-3505	EMPLOYEE CARE SERVICES	1,063	1,111	1,187
Alexandra G. Taylor	2100-3506	Wellness Programs	133	139	148
Alexandra G. Taylor	2100-3834	People Research & Analytics	192	205	219
Alexandra G. Taylor	2100-4268	Business Transformation Office - VP	561	809	865
		Total	3,342	3,706	3,962
		Total SS	13,661	15,899	16,996
		Total A&G Combined	\$ 617,979	\$ 683,102	\$ 698,867

Table RH-58
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
A&G ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Maritza Mekitarian	1AG000	Accounting & Finance	9,755	11,014	12,064
Maritza Mekitarian	1AG001	Claims	1,146	1,274	1,387
Maritza Mekitarian	1AG002	Claims Payments and Recovery Costs	2,104	3,489	3,641
Maritza Mekitarian	1AG003	Legal Department	7,890	8,655	9,514
Maritza Mekitarian	1AG004	Customer Pricing	3,060	3,302	3,610
Maritza Mekitarian	1AG005	Regulatory Affairs	1,225	1,278	1,393
Maritza Mekitarian	1AG006	Enterprise Risk & Compliance Management	4,073	4,336	4,664
Maritza Mekitarian	1AG007	Executive Officers	293	303	328
Maritza Mekitarian	1AG008	Banking Fees	78	484	505
Maritza Mekitarian	1AG009	Claims Write-Offs	1,575	1,581	1,650
Maritza Mekitarian	1AG010	Outside Legal	4,885	4,885	5,098
		Total	36,084	40,602	43,855
Debbie S. Robinson	1PB000	Health Benefits-Medical	67,881	81,608	81,608
Debbie S. Robinson	1CP000	COMPENSATION - VARIABLE PAY (GRC USE ONLY)	77,272	58,373	64,238
		Total	145,153	139,981	145,846
Alexandra G. Taylor	1HR000	VP - People & Culture	513	525	563
Alexandra G. Taylor	1HR001	Organizational Effectiveness & Inclusion	1,561	2,169	2,374
Alexandra G. Taylor	1HR002	Human Resources	4,077	4,699	5,149
Alexandra G. Taylor	1HR003	Total Disability	199	199	207
Alexandra G. Taylor	1HR004	Workers' Compensation (WC)	5,443	5,930	5,930
Alexandra G. Taylor	1HR005	Safety Oversight & Culture	590	607	655
Alexandra G. Taylor	1HR006	Contractor Safety	654	683	748
Alexandra G. Taylor	1HR007	Safety Compliance & Industrial Hygiene	724	747	807
Alexandra G. Taylor	1HR008	Safety Management System	326	339	371
Alexandra G. Taylor	1HR009	Business Transformation Office	4,198	2,540	2,694
Alexandra G. Taylor	1HR010	Business Optimization	464	476	512
Alexandra G. Taylor	1HR011	Investment Portfolio Optimization (IPO)	212	558	614
		Total	18,960	19,472	20,624
Sara M. Steen	1PN000	Employee Pension	45,311	29,892	29,892
		Total	45,311	29,892	29,892
Lisa A. Gigliotti	1SE000	SECC OUTSIDE SERVICES EMPLOYED - F923.1	40,138	52,774	52,774
		Total	40,138	52,774	52,774
Neil K. Cayabyab	1SN000	SECC PROPERTY INSURANCE NON-NUCLEAR - 924.0	181,883	243,640	243,640
		Total	181,883	243,640	243,640
		Total NSS	467,530	526,361	536,631
Maritza Mekitarian	2100-0006	GRC ACCOUNTABILITY REPORTING	365	482	515
Maritza Mekitarian	2100-3050	Assistant Controller	215	225	241
Maritza Mekitarian	2100-3058	ACCOUNTS PAYABLE - SDGE	731	516	551
Maritza Mekitarian	2100-3162	Svp Regulatory Affairs	380	381	407
Maritza Mekitarian	2100-3428	Regulatory & Compliance	2,272	2,720	2,907
Maritza Mekitarian	2100-3430	GRC & REG CASE SUPPORT	590	673	719
Maritza Mekitarian	2100-3602	RATES & REVENUE REQUIREMENTS	472	495	529
Maritza Mekitarian	2100-3991	VP-REG AFFAIRS SAN FRANCISCO OPERATIONS	597	627	671
Maritza Mekitarian	2100-4080	Financial Planning Systems	734	749	801
Maritza Mekitarian	2100-4260	VP and Dep GC Litigation	-	326	348
Maritza Mekitarian	2100-4261	Vp And Dep Gc - Commercial & Environmental	-	406	434
Maritza Mekitarian	2100-4264	SDGE & SCG SVP CFO	34	72	77
Maritza Mekitarian	2100-8963	Bank Reconciliation & Escheatment	853	888	949
		Total	7,244	8,559	9,150
Alexandra G. Taylor	2100-0214	Field Safety & Training	684	712	762
Alexandra G. Taylor	2100-3414	Drug & Alcohol Testing Program	294	300	321
Alexandra G. Taylor	2100-3505	EMPLOYEE CARE SERVICES	746	780	833
Alexandra G. Taylor	2100-3506	Wellness Programs	93	98	104
Alexandra G. Taylor	2100-3834	People Research & Analytics	135	144	154
Alexandra G. Taylor	2100-4268	Business Transformation Office - VP	394	568	607
		Total	2,346	2,602	2,781
		Total SS	9,590	11,161	11,931
		Total A&G Electric Department	\$ 477,120	\$ 537,522	\$ 548,562

Table RH-59
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
A&G ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Maritza Mektarian	1AG000	Accounting & Finance	9,171	10,355	11,343
Maritza Mektarian	1AG001	Claims	1,077	1,198	1,304
Maritza Mektarian	1AG002	Claims Payments and Recovery Costs	1,978	3,280	3,423
Maritza Mektarian	1AG003	Legal Department	7,418	8,137	8,945
Maritza Mektarian	1AG004	Customer Pricing	2,877	3,105	3,394
Maritza Mektarian	1AG005	Regulatory Affairs	1,152	1,202	1,310
Maritza Mektarian	1AG006	Enterprise Risk & Compliance Management	2,963	3,154	3,393
Maritza Mektarian	1AG007	Executive Officers	287	297	321
Maritza Mektarian	1AG008	Banking Fees	73	455	475
Maritza Mektarian	1AG009	Claims Write-Offs	1,481	1,486	1,551
Maritza Mektarian	1AG010	Outside Legal	4,593	4,593	4,793
		Total	33,070	37,262	40,251
Debbie S. Robinson	1PB000	Health Benefits-Medical	63,820	76,726	76,726
Debbie S. Robinson	1CP000	COMPENSATION - VARIABLE PAY (GRC USE ONLY)	72,656	54,890	60,405
		Total	136,476	131,615	137,130
Alexandra G. Taylor	1HR000	VP - People & Culture	482	494	529
Alexandra G. Taylor	1HR001	Organizational Effectiveness & Inclusion	1,468	2,039	2,232
Alexandra G. Taylor	1HR002	Human Resources	3,833	4,418	4,841
Alexandra G. Taylor	1HR003	Total Disability	187	187	195
Alexandra G. Taylor	1HR004	Workers' Compensation (WC)	5,117	5,575	5,575
Alexandra G. Taylor	1HR005	Safety Oversight & Culture	554	571	616
Alexandra G. Taylor	1HR006	Contractor Safety	615	642	704
Alexandra G. Taylor	1HR007	Safety Compliance & Industrial Hygiene	681	702	759
Alexandra G. Taylor	1HR008	Safety Management System	306	319	348
Alexandra G. Taylor	1HR009	Business Transformation Office	3,947	2,388	2,533
Alexandra G. Taylor	1HR010	Business Optimization	464	476	512
Alexandra G. Taylor	1HR011	Investment Portfolio Optimization (IPO)	204	537	591
		Total	17,859	18,348	19,435
Sara M. Steen	1PN000	Employee Pension	42,600	28,103	28,103
		Total	42,600	28,103	28,103
Lisa A. Gigliotti	1SE000	SECC OUTSIDE SERVICES EMPLOYED - F923.1	37,737	49,617	49,617
		Total	37,737	49,617	49,617
Neil K. Cayabyab	1SN000	SECC PROPERTY INSURANCE NON-NUCLEAR - 924.0	171,014	229,082	229,082
		Total	171,014	229,082	229,082
		Total NSS	438,755	494,027	503,619
Maritza Mektarian	2100-0006	GRC ACCOUNTABILITY REPORTING	343	453	484
Maritza Mektarian	2100-3050	Assistant Controller	202	212	227
Maritza Mektarian	2100-3058	ACCOUNTS PAYABLE - SDGE	688	485	518
Maritza Mektarian	2100-3162	Svp Regulatory Affairs	358	358	383
Maritza Mektarian	2100-3428	Regulatory & Compliance	2,136	2,557	2,734
Maritza Mektarian	2100-3430	GRC & REG CASE SUPPORT	554	632	676
Maritza Mektarian	2100-3602	RATES & REVENUE REQUIREMENTS	444	465	497
Maritza Mektarian	2100-3991	VP-REG AFFAIRS SAN FRANCISCO OPERATIONS	562	590	631
Maritza Mektarian	2100-4080	Financial Planning Systems	690	704	753
Maritza Mektarian	2100-4260	Vp And Dep Gc Litigation	-	306	327
Maritza Mektarian	2100-4261	Vp And Dep Gc - Commercial & Environmental	-	381	408
Maritza Mektarian	2100-4264	SDGE & SCG SVP CFO	32	68	72
Maritza Mektarian	2100-8963	Bank Reconciliation & Escheatment	802	835	893
		Total	6,811	8,047	8,603
Alexandra G. Taylor	2100-0214	Field Safety & Training	643	670	716
Alexandra G. Taylor	2100-3414	Drug & Alcohol Testing Program	277	282	302
Alexandra G. Taylor	2100-3505	EMPLOYEE CARE SERVICES	702	733	784
Alexandra G. Taylor	2100-3506	Wellness Programs	88	92	98
Alexandra G. Taylor	2100-3834	People Research & Analytics	127	135	145
Alexandra G. Taylor	2100-4268	Business Transformation Office - VP	370	534	571
		Total	2,206	2,446	2,615
		Total SS	9,016	10,493	11,218
		Total A&G Electric Distribution	\$ 447,771	\$ 504,521	\$ 514,836

Table RH-60
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
A&G GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Maritza Mekitarian	1AG000	Accounting & Finance	584	659	722
Maritza Mekitarian	1AG001	Claims	69	76	83
Maritza Mekitarian	1AG002	Claims Payments and Recovery Costs	126	209	218
Maritza Mekitarian	1AG003	Legal Department	472	518	569
Maritza Mekitarian	1AG004	Customer Pricing	183	198	216
Maritza Mekitarian	1AG005	Regulatory Affairs	73	76	83
Maritza Mekitarian	1AG006	Enterprise Risk & Compliance Management	1,110	1,182	1,271
Maritza Mekitarian	1AG007	Executive Officers	7	7	7
Maritza Mekitarian	1AG008	Banking Fees	5	29	30
Maritza Mekitarian	1AG009	Claims Write-Offs	94	95	99
Maritza Mekitarian	1AG010	Outside Legal	292	292	305
		Total	3,014	3,340	3,604
Debbie S. Robinson	1PB000	Health Benefits-Medical	4,061	4,883	4,883
Debbie S. Robinson	1CP000	COMPENSATION - VARIABLE PAY (GRC USE ONLY)	4,616	3,483	3,833
		Total	8,677	8,366	8,716
Alexandra G. Taylor	1HR000	VP - People & Culture	31	31	34
Alexandra G. Taylor	1HR001	Organizational Effectiveness & Inclusion	93	130	142
Alexandra G. Taylor	1HR002	Human Resources	244	281	308
Alexandra G. Taylor	1HR003	Total Disability	12	12	12
Alexandra G. Taylor	1HR004	Workers' Compensation (WC)	326	355	355
Alexandra G. Taylor	1HR005	Safety Oversight & Culture	35	36	39
Alexandra G. Taylor	1HR006	Contractor Safety	39	41	45
Alexandra G. Taylor	1HR007	Safety Compliance & Industrial Hygiene	43	45	48
Alexandra G. Taylor	1HR008	Safety Management System	19	20	22
Alexandra G. Taylor	1HR009	Business Transformation Office	251	152	161
Alexandra G. Taylor	1HR010	Business Optimization	-	-	-
Alexandra G. Taylor	1HR011	Investment Portfolio Optimization (IPO)	8	21	23
		Total	1,102	1,124	1,189
Sara M. Steen	1PN000	Employee Pension	2,711	1,788	1,788
		Total	2,711	1,788	1,788
Lisa A. Gigliotti	1SE000	SECC OUTSIDE SERVICES EMPLOYED - F923.1	2,401	3,157	3,157
		Total	2,401	3,157	3,157
Neil K. Cayabyab	1SN000	SECC PROPERTY INSURANCE NON-NUCLEAR - 924.0	10,869	14,558	14,558
		Total	10,869	14,558	14,558
		Total NSS	28,775	32,333	33,012
Maritza Mekitarian	2100-0006	GRC ACCOUNTABILITY REPORTING	22	29	31
Maritza Mekitarian	2100-3050	ASSISTANT CONTROLLER	13	13	14
Maritza Mekitarian	2100-3058	ACCOUNTS PAYABLE - SDGE	44	31	33
Maritza Mekitarian	2100-3162	Svp Regulatory Affairs	23	23	24
Maritza Mekitarian	2100-3428	Regulatory & Compliance	136	163	174
Maritza Mekitarian	2100-3430	GRC & REG CASE SUPPORT	35	40	43
Maritza Mekitarian	2100-3602	RATES & REVENUE REQUIREMENTS	28	30	32
Maritza Mekitarian	2100-3991	VP-REG AFFAIRS SAN FRANCISCO OPERATIONS	36	38	40
Maritza Mekitarian	2100-4080	Financial Planning Systems	44	45	48
Maritza Mekitarian	2100-4260	VP and Dep GC Litigation	-	19	21
Maritza Mekitarian	2100-4261	Vp And Dep Gc - Commercial & Environmental	-	24	26
Maritza Mekitarian	2100-4264	SDGE & SCG SVP CFO	2	4	5
Maritza Mekitarian	2100-8963	Bank Reconciliation & Escheatment	51	53	57
		Total	433	512	547
Alexandra G. Taylor	2100-0214	Field Safety & Training	41	43	46
Alexandra G. Taylor	2100-3414	Drug & Alcohol Testing Program	18	18	19
Alexandra G. Taylor	2100-3505	EMPLOYEE CARE SERVICES	45	47	50
Alexandra G. Taylor	2100-3506	Wellness Programs	6	6	6
Alexandra G. Taylor	2100-3834	People Research & Analytics	8	9	9
Alexandra G. Taylor	2100-4268	Business Transformation Office - VP	24	34	36
		Total	140	156	166
		Total SS	574	668	714
		Total A&G Generation	\$ 29,349	\$ 33,001	\$ 33,726

Table RH-61
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
A&G GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Maritza Mektarian	1AG000	Accounting & Finance	4,141	4,675	5,127
Maritza Mektarian	1AG001	Claims	486	541	590
Maritza Mektarian	1AG002	Claims Payments and Recovery Costs	893	1,481	1,566
Maritza Mektarian	1AG003	Legal Department	3,349	3,674	4,040
Maritza Mektarian	1AG004	Customer Pricing	1,299	1,402	1,535
Maritza Mektarian	1AG005	Regulatory Affairs	520	543	593
Maritza Mektarian	1AG006	Enterprise Risk & Compliance Management	1,338	1,424	1,541
Maritza Mektarian	1AG007	Executive Officers	47	49	53
Maritza Mektarian	1AG008	Banking Fees	33	206	217
Maritza Mektarian	1AG009	Claims Write-Offs	669	671	710
Maritza Mektarian	1AG010	Outside Legal	2,074	2,074	2,193
		Total	14,849	16,739	18,165
Debbie S. Robinson	1PB000	Health Benefits-Medical	28,816	34,643	34,643
Debbie S. Robinson	1CP000	Compensation - Variable Pay (Grc Use Only)	32,769	24,738	27,224
		Total	61,585	59,381	61,866
Alexandra G. Taylor	1HR000	VP - People & Culture	218	223	241
Alexandra G. Taylor	1HR001	Organizational Effectiveness & Inclusion	663	921	1,009
Alexandra G. Taylor	1HR002	Human Resources	1,730	1,995	2,188
Alexandra G. Taylor	1HR003	Total Disability	84	84	89
Alexandra G. Taylor	1HR004	Workers' Compensation (WC)	2,310	2,517	2,517
Alexandra G. Taylor	1HR005	Safety Oversight & Culture	250	258	280
Alexandra G. Taylor	1HR006	Contractor Safety	278	290	318
Alexandra G. Taylor	1HR007	Safety Compliance & Industrial Hygiene	308	317	344
Alexandra G. Taylor	1HR008	Safety Management System	138	144	158
Alexandra G. Taylor	1HR009	Business Transformation Office	1,782	1,078	1,154
Alexandra G. Taylor	1HR010	Business Optimization	-	-	-
Alexandra G. Taylor	1HR011	Investment Portfolio Optimization (IPO)	56	147	162
		Total	7,818	7,974	8,460
Sara M. Steen	1PN000	Employee Pension	19,235	12,689	12,689
		Total	19,235	12,689	12,689
Lisa A. Gigliotti	1SE000	SECC OUTSIDE SERVICES EMPLOYED - F923.1	17,039	22,403	22,403
		Total	17,039	22,403	22,403
Neil K. Cayabyab	1SN000	SECC PROPERTY INSURANCE NON-NUCLEAR - 924.0	16,263	21,656	21,656
		Total	16,263	21,656	21,656
		Total NSS	136,788	140,842	145,240
Maritza Mektarian	2100-0006	GRC ACCOUNTABILITY REPORTING	155	205	219
Maritza Mektarian	2100-3050	Assistant Controller	91	96	102
Maritza Mektarian	2100-3058	ACCOUNTS PAYABLE - SDGE	311	219	234
Maritza Mektarian	2100-3162	Svp Regulatory Affairs	162	162	173
Maritza Mektarian	2100-3428	Regulatory & Compliance	964	1,155	1,234
Maritza Mektarian	2100-3430	GRC & REG CASE SUPPORT	250	286	305
Maritza Mektarian	2100-3602	RATES & REVENUE REQUIREMENTS	200	210	225
Maritza Mektarian	2100-3991	VP-REG AFFAIRS SAN FRANCISCO OPERATIONS	254	266	285
Maritza Mektarian	2100-4080	Financial Planning Systems	312	318	340
Maritza Mektarian	2100-4260	VP and Dep GC Litigation	-	138	148
Maritza Mektarian	2100-4261	Vp And Dep Gc - Commercial & Environmental	-	172	184
Maritza Mektarian	2100-4264	SDGE & SCG SVP CFO	15	30	33
Maritza Mektarian	2100-8963	Bank Reconciliation & Escheatment	362	377	403
		Total	3,075	3,633	3,884
Alexandra G. Taylor	2100-0214	Field Safety & Training	290	302	323
Alexandra G. Taylor	2100-3414	Drug & Alcohol Testing Program	125	128	136
Alexandra G. Taylor	2100-3505	EMPLOYEE CARE SERVICES	317	331	354
Alexandra G. Taylor	2100-3506	Wellness Programs	40	41	44
Alexandra G. Taylor	2100-3834	People Research & Analytics	57	61	65
Alexandra G. Taylor	2100-4268	Business Transformation Office - VP	167	241	258
		Total	996	1,105	1,181
		Total SS	4,071	4,738	5,065
		Total A&G Gas	\$ 140,859	\$ 145,580	\$ 150,305

Table RH-62
 SAN DIEGO GAS & ELECTRIC COMPANY
 TEST YEAR 2026
 WORKING CASH ADJUSTMENT TO RATE BASE (NET WORKING CASH REQUIREMENT)
 (Thousands of Dollars)

Line No.	Description	2025 Recorded											2026 Proposed											
		Total Expenses (1)	Average No. of Days Lag (2)	Dollar-Days Lag (3)(1)(2)	Electric % (4)	Gen % (5)	Gas % (6)	Electric Expenses (1)(1)(4)	Gen Expenses (1)(1)(5)	Gas Expenses (1)(1)(6)	Electric Dollar-Days Lag (3)(1)(4)	Gen Days Lag (3)(1)(5)	Gas Dollar-Days Lag (3)(1)(6)	Electric Expenses (2)	Electric Average No. of Days Lag (4)	Electric Dollar-Days Lag (5)	Gen Expenses (6)	Gen Average No. of Days Lag (7)	Gen Dollar-Days Lag (8)	Gas Expenses (9)	Gas Average No. of Days Lag (10)	Gas Dollar-Days Lag (11)		
1	Commodities - Electric	578,590	45.36	26,245,144	100%		578,590			26,245,144		433,461	45.36	19,662,010										
2	Commodities - Gas	175,892	32.79	5,767,236		100%																		
3	Commodities - Generation	63,808	38.21	2,438,097			63,808																	
4	Payroll Expense	368,173	13.70	5,042,931	45%	4%	166,801	15,390	109,626	2,284,701	210,795													
5	F. I. C. A	26,867	13.00	349,266	45%	4%	12,172	1,123	8,014	158,235	14,599													
6	Federal/State Unemployment Insurance	444	76.05	33,772	45%	4%	201	19	132	15,301	1,412													
7	Incentive Compensation Plan	52,879	256.58	13,567,775	45%	4%	23,957	2,210	15,774	6,146,885	567,133													
8	Employee Benefits	148,806	22.77	3,396,600	45%	4%	67,462	6,224	44,418	1,836,113	141,727													
9	Goods & Services	359,628	35.39	12,690,824	45%	4%	162,478	14,991	106,979	5,749,582	530,478													
10	Corporate Charges	267,667	11.47	3,071,295	45%	4%	121,266	11,188	79,845	1,391,451	128,380													
11	Real Estate Rental	20,098	(10.88)	(218,691)	45%	4%	9,105	840	5,995	(99,078)	(9,141)													
12	Materials Issued from Stores	11,027	0.00	0	82%	1%	9,066	154	1,132	0	0													
13	Property/Ad Valorem/Franchise Taxes	552,759	74.26	41,045,603	45%	4%	250,427	23,105	164,688	18,595,724	1,715,706													
14	Federal Income Taxes - Current	8,500	41.45	352,300	3.851	3.55	2,538	3,851	3.55	159,610	14,726													
15	State Income Taxes - Current	14,100	(17.00)	(238,700)	6.388	5.89	4,206	6,388	5.89	(108,596)	(10,019)													
16	Income Taxes Deferred	(3,228)	0.00	0	(8.827)	1.061	4,538	(8.827)	1.061	4,538	0													
17	Depreciation Provision	1,311,971	0.00	0	721.801	62,406	197,913	721.801	62,406	197,913	0													
18	Amortization of Insurance Premiums	203,946	0.00	0	92.398	8,525	60,837	92.398	8,525	60,837	0													
19	Miscellaneous Expenses	0	0.00	0	0	0	0	0	0	0	0													
20	Sub-total	3,342,736	23.96	79,085,976			1,638,545	148,181	807,034	35,829,927	3,305,794	23,591,347	2,430,967	21.87	53,158,168	400,016	22.31	8,924,020	721,059	29.23	21,078,109			
21	Total Expenses Incl. Commodities	4,161,027	113.536	454			2,217,136	211,990	982,926	62,075,072	29,358,583	2,864,448	25.42	72,820,178	766,085	29.91	22,911,398	924,415	30.01	27,745,856				
22	Revenue Lag Days									40.87	40.87	40.87												
23	Expense Lag Days (Line 18, Dollar-Days Lag / Expenses)									28.00	0.00	29.87			25.42		29.91						30.01	
24	Excess Lag Days (Line 19 - Line 20)									12.88	40.87	11.01			15.45		10.97						10.86	
25	Total Expenses Incl. Commodities (Line 19 Expenses)									2,217,136	211,990	982,926			2,864,448		766,085						924,415	
26	Lead/Lag Working Capital (Line 21 * Line 22 / 365)									78,216	23,740	29,638			121,266		23,019						27,504	
27	Operational Cash Requirement									92,716	8,215	37,578			99,113		8,781						40,171	
28	Working Capital Not Supplied by Investors									(39,164)	0	(25,787)			(41,866)		(3,863)						(27,566)	
29	Working Cash Adjustment to Rate Base (Line 23 to Line 25)									131,768	31,955	41,429			178,513		27,937						40,109	

Table RH-63
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
NET-TO-GROSS MULTIPLIER

Line No.	Description	Uncollectible and Franchise Fee Factor		State & Federal Tax Factor	N-T-G Multiplier	
		Electric	Gas	Electric and Gas	Electric	Gas
1	Revenues	1.000000	1.000000	1.000000	1.000000	1.000000
2	Uncollectible Tax Rate	0.005650	0.005650	0.000000	0.005650	0.005650
3	Uncollectible Amount Applied	1.000000	1.000000	1.000000	1.000000	1.000000
4	Less: Uncollectible (Line 2 * Line 3)	0.005650	0.005650	0.000000	0.005650	0.005650
5	Subtotal (Line 3 - Line 4)	0.994350	0.994350	1.000000	0.994350	0.994350
6	Franchise Fees Tax Rate	0.032177	0.020497	0.000000	0.032177	0.020497
7	Franchise Fees Amount Applied (Line 5)	0.994350	0.994350	1.000000	0.994350	0.994350
8	Less: Franchise Fees (Line 6 * Line 7)	0.031995	0.020381	0.000000	0.031995	0.020381
9	Subtotal (Line 7 - Line 8)	0.962355	0.973969	1.000000	0.962355	0.973969
10	S.I.T. Rate			0.088400	0.088400	0.088400
11	S.I.T. Amount Applied (Line 9)			1.000000	0.962355	0.973969
12	Less: S.I.T. (Line 10 * Line 11)			0.088400	0.085072	0.086099
13	Subtotal (Line 11 - Line 12)			0.911600	0.877283	0.887870
14	F.I.T. Rate			0.210000	0.210000	0.210000
15	F.I.T. Amount Applied (Line 13)			0.911600	0.877283	0.887870
16	Less: F.I.T. (Line 14 * Line 15)			0.191436	0.184229	0.186453
17	Net Operating Revenues (Line 15 - Line 16)			0.720164	0.693053	0.701417
18	Uncollectible and Franchise Fee Factor (1 / Line 9)	1.039118	1.026727			
19	State & Federal Tax Factor (1 / Line 17)			1.388573		
20	N-T-G Multiplier (1 / Line 17)				1.442891	1.425685

APPENDIX C

COST CENTER TO FERC MAPPING

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
1AG000.000	100.00%	920.0
1AG001.000	69.48%	920.0
1AG001.000	30.52%	923.0
1AG003.000	94.50%	920.0
1AG003.000	5.50%	928.0
1AG004.000	100.00%	928.0
1AG005.000	31.06%	920.0
1AG005.000	68.94%	928.0
1AG006.000	17.03%	557.0
1AG006.000	56.68%	920.0
1AG006.000	26.29%	923.0
1AG007.000	53.73%	594.0
1AG007.000	46.27%	930.2
1AG010.000	100.00%	921.0
2100-0006.000	100.00%	928.0
2100-3050.000	100.00%	920.0
2100-3058.000	80.38%	920.0
2100-3058.000	7.86%	921.0
2100-3058.000	11.76%	923.0
2100-3162.000	12.82%	921.0
2100-3162.000	76.65%	928.0
2100-3162.000	10.53%	930.2
2100-3428.000	100.00%	928.0
2100-3430.000	100.00%	928.0
2100-3602.000	5.54%	923.0
2100-3602.000	94.46%	928.0
2100-3991.000	100.00%	928.0
2100-4080.000	33.89%	920.0
2100-4080.000	56.45%	921.0
2100-4080.000	9.66%	923.0
2100-4260.000	90.00%	920.0
2100-4260.000	10.00%	921.0
2100-4261.000	90.00%	920.0
2100-4261.000	10.00%	921.0
2100-4264.000	65.00%	920.0
2100-4264.000	35.00%	921.0
2100-8963.001	70.00%	920.0
2100-8963.001	30.00%	921.0
1AG008.000	100.00%	921.0
1AG009.000	100.00%	921.0
1AG002.000	100.00%	920.0
1CP000.000	100.00%	920.4
1CP000.002	5.96%	908.0
1CP000.002	86.93%	920.0
1CP000.002	7.11%	928.0
1CP000.003	42.88%	921.0
1CP000.003	57.12%	926.3
1PB000.000	100.00%	926.3
1PB000.001	100.00%	926.3
1PB000.002	100.00%	926.3

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
1PB000.003	100.00%	926.3
1PB000.004	100.00%	926.3
1PB000.006	100.00%	926.3
1PB000.007	100.00%	926.3
1PB000.008	100.00%	926.3
1PB000.009	100.00%	926.4
1PB000.011	100.00%	926.4
1PB000.012	100.00%	926.5
1PB000.013	100.00%	926.5
1PB000.015	100.00%	926.5
1PB000.016	100.00%	926.0
1PB000.017	100.00%	926.0
1PB000.010	100.00%	926.4
1PB000.014	100.00%	926.0
1HR000.000	12.46%	920.0
1HR000.000	81.18%	921.0
1HR000.000	6.36%	923.0
1HR001.000	94.60%	920.0
1HR001.000	5.40%	923.0
1HR002.000	93.14%	920.0
1HR002.000	6.86%	923.0
1HR003.000	100.00%	926.0
1HR004.000	100.00%	925.3
1HR004.001	50.19%	926.0
1HR004.001	49.81%	926.3
1HR005.000	36.98%	920.2
1HR005.000	7.70%	921.0
1HR005.000	55.32%	925.1
1HR006.000	100.00%	925.1
1HR007.000	89.77%	925.1
1HR007.000	10.23%	925.2
1HR008.000	83.93%	920.0
1HR008.000	16.07%	923.0
1HR009.000	9.59%	920.0
1HR009.000	90.41%	923.0
1HR010.000	37.15%	580.5
1HR010.000	53.40%	593.1
1HR010.000	9.45%	594.1
1HR011.000	30.00%	580.1
1HR011.000	70.00%	920.0
2100-0214.000	100.00%	925.1
2100-3414.000	58.36%	923.0
2100-3414.000	16.72%	925.0
2100-3414.000	24.92%	925.1
2100-3505.000	36.71%	920.0
2100-3505.000	7.52%	921.0
2100-3505.000	55.77%	925.0
2100-3506.000	100.00%	920.0
2100-3834.000	100.00%	920.0
2100-4268.000	87.00%	920.0

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2100-4268.000	13.00%	921.0
1PN000.000	100.00%	926.1
1PN000.001	100.00%	926.2
1FC002.000	75.25%	908.0
1FC002.000	24.75%	920.0
1FC003.000	100.00%	920.0
1FC005.000	100.00%	908.0
1FC006.000	100.00%	923.0
2100-4259.000	100.00%	920.0
10O000.000	100.00%	903.1
10O001.000	37.96%	903.3
10O001.000	62.04%	903.5
10O001.001	100.00%	903.8
10O001.002	100.00%	903.7
10O002.000	60.70%	580.1
10O002.000	12.86%	598.0
10O002.000	26.44%	908.0
10O002.001	100.00%	908.0
10O003.000	5.25%	586.1
10O003.000	7.07%	586.2
10O003.000	9.16%	586.4
10O003.000	14.38%	878.1
10O003.000	15.15%	878.2
10O003.000	43.24%	879.1
10O003.000	5.75%	902.0
10O004.000	37.50%	586.6
10O004.000	62.50%	879.0
10O005.000	35.20%	879.0
10O005.000	38.18%	903.1
10O005.000	26.62%	586.6
10O006.000	23.59%	586.2
10O006.000	22.65%	586.6
10O006.000	20.38%	586.7
10O006.000	10.89%	597.0
10O006.000	21.91%	902.2
10O006.000	0.58%	903.1
10O007.000	100.00%	908.0
10O008.000	9.92%	903.3
10O008.000	35.15%	903.5
10O008.000	46.96%	908.0
10O008.000	7.97%	920.0
1ED001.000	13.34%	580.5
1ED001.000	14.79%	585.1
1ED001.000	53.17%	590.1
1ED001.000	18.70%	594.0
1ED002.000	43.22%	593.1
1ED002.000	48.49%	594.1
1ED002.000	8.29%	598.0
1ED003.000	6.71%	163.1
1ED003.000	9.06%	184.7

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
1ED003.000	60.11%	580.2
1ED003.000	15.27%	580.5
1ED003.000	8.85%	588.4
1ED004.000	58.48%	580.1
1ED004.000	13.01%	581.0
1ED004.000	28.51%	588.1
1ED005.000	14.68%	184.7
1ED005.000	11.37%	580.5
1ED005.000	11.86%	588.4
1ED005.000	27.89%	593.1
1ED005.000	9.07%	593.9
1ED005.000	12.94%	594.1
1ED005.000	12.19%	594.6
1ED006.000	51.88%	163.1
1ED006.000	48.12%	184.6
1ED007.000	45.92%	587.2
1ED007.000	10.77%	588.4
1ED007.000	27.79%	593.1
1ED007.000	7.00%	593.9
1ED007.000	8.52%	594.1
1ED008.000	28.44%	593.1
1ED008.000	5.68%	594.0
1ED008.000	40.42%	594.1
1ED008.000	25.46%	597.0
1ED009.000	22.31%	580.1
1ED009.000	58.92%	593.0
1ED009.000	9.09%	593.9
1ED009.000	9.68%	594.6
1ED010.000	76.61%	184.7
1ED010.000	7.67%	588.0
1ED010.000	9.37%	588.4
1ED010.000	6.35%	592.1
1ED011.000	7.52%	184.7
1ED011.000	8.11%	582.1
1ED011.000	8.35%	583.1
1ED011.000	6.42%	584.1
1ED011.000	10.80%	588.4
1ED011.000	58.80%	592.1
1ED012.000	10.09%	593.0
1ED012.000	30.93%	593.1
1ED012.000	12.59%	594.0
1ED012.000	30.69%	594.1
1ED012.000	15.70%	597.0
1ED013.000	6.65%	580.1
1ED013.000	72.37%	580.2
1ED013.000	11.26%	582.1
1ED013.000	9.72%	588.0
1ED014.000	81.25%	920.0
1ED014.000	18.75%	921.0
1ED015.000	100.00%	588.4

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
1EG001.000	100.00%	506.0
1EG002.000	13.06%	553.0
1EG002.000	86.94%	554.0
1EG003.000	38.27%	506.0
1EG003.000	26.38%	514.0
1EG003.000	35.35%	554.0
1EG004.000	7.17%	549.0
1EG004.000	5.77%	553.0
1EG004.000	87.06%	554.0
1EG005.000	6.41%	500.0
1EG005.000	32.97%	506.0
1EG005.000	9.51%	512.0
1EG005.000	16.61%	514.0
1EG005.000	7.24%	546.0
1EG005.000	10.17%	549.0
1EG005.000	17.09%	553.0
1EG006.000	76.30%	549.0
1EG006.000	23.70%	553.1
1EP001.000	67.54%	557.0
1EP001.000	32.46%	928.0
1EP002.000	63.37%	556.0
1EP002.000	29.33%	557.0
1EP002.000	7.30%	903.3
1EP003.000	100.00%	557.0
1EP004.000	33.10%	920.0
1EP004.000	66.90%	928.0
1WM001.501	100.00%	598.0
1WM001.502	100.00%	593.1
1WM001.504	100.00%	588.4
1WM001.506	100.00%	588.1
1WM001.507	100.00%	593.1
1WM001.508	67.39%	593.1
1WM001.508	32.61%	598.0
1WM001.510	79.32%	593.1
1WM001.510	20.68%	598.0
1WM001.512	80.51%	588.4
1WM001.512	19.49%	909.0
1WM001.516	100.00%	588.4
1WM001.518	21.36%	594.0
1WM001.518	78.64%	598.0
1WM001.520	100.00%	593.1
1WM001.522	100.00%	593.1
1WM001.524	13.28%	593.1
1WM001.524	86.72%	598.0
1WM001.526	69.47%	593.0
1WM001.526	30.53%	593.1
1WM001.528	100.00%	593.1
1WM001.530	100.00%	593.0
1WM001.534	100.00%	593.1
1WM001.536	6.09%	588.4

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
1WM001.536	93.91%	593.0
1WM001.546	75.59%	588.4
1WM001.546	24.41%	880.3
1WM001.548	100.00%	588.4
1WM001.550	89.82%	593.1
1WM001.550	10.18%	594.1
1WM001.552	100.00%	594.1
1WM001.559	100.00%	588.4
1WM001.564	9.39%	593.1
1WM001.564	90.61%	598.0
1WM001.565	100.00%	593.1
1WM001.568	80.19%	593.1
1WM001.568	19.81%	594.1
1WM001.569	100.00%	588.4
1WM001.570	100.00%	598.0
1WM001.573	100.00%	588.4
1WM001.576	17.29%	593.1
1WM001.576	82.71%	598.0
1WM002.540	100.00%	588.0
1WM002.544	60.81%	588.0
1WM002.544	39.19%	593.2
1WM002.554	100.00%	593.2
1WM002.555	30.40%	593.2
1WM002.555	32.99%	920.0
1WM002.555	36.61%	923.0
1WM003.572	100.00%	588.4
1WM004.556	100.00%	588.4
1WM004.557	23.40%	588.4
1WM004.557	76.60%	909.0
1WM004.560	100.00%	583.1
1WM004.567	100.00%	908.0
1WM004.571	18.60%	588.1
1WM004.571	60.74%	588.4
1WM004.571	6.57%	921.0
1WM004.571	14.09%	923.0
1WM005.566	100.00%	588.4
1WM005.575	100.00%	593.2
1WM006.563	88.06%	580.1
1WM006.563	11.94%	588.0
1WM007.558	100.00%	588.4
1WM002.537	100.00%	593.2
1WM002.551	100.00%	593.2
1WM002.578	100.00%	593.2
1WM002.582	100.00%	593.2
1WM002.584	100.00%	593.2
1WM002.586	100.00%	593.2
1WM002.588	100.00%	593.2
1WM003.561	100.00%	588.4
1WM003.562	100.00%	588.4
1WM001.580	100.00%	592.0

	% of Cost Center Forecast Mapped to FERC	FERC
1EV000.000	27.98%	582.7
1EV000.000	45.55%	920.0
1EV000.000	19.50%	921.0
1EV000.000	6.97%	923.0
1EV001.000	8.66%	589.0
1EV001.000	29.14%	598.0
1EV001.000	62.20%	920.0
1EV002.000	100.00%	920.0
1EV003.002	100.00%	506.0
1EV004.001	100.00%	880.0
1EV004.002	100.00%	880.3
1EV004.003	100.00%	874.4
1EV003.001	100.00%	878.0
1EN000.000	100.00%	909.0
1EN000.001	100.00%	925.0
1EN001.000	79.35%	874.1
1EN001.000	20.65%	909.0
1EN002.000	100.00%	863.0
1EN003.000	100.00%	870.7
1EN004.000	15.96%	861.7
1EN004.000	38.44%	863.7
1EN004.000	36.25%	850.7
1EN004.000	9.35%	870.7
1EN005.000	89.00%	920.0
1EN005.000	11.00%	921.0
1GD000.001	100.00%	874.1
1GD000.002	47.79%	584.6
1GD000.002	52.21%	874.3
1GD000.003	20.51%	887.1
1GD000.003	10.24%	887.2
1GD000.003	21.60%	887.4
1GD000.003	24.36%	892.1
1GD000.003	21.96%	892.2
1GD000.003	1.33%	894.0
1GD000.004	10.21%	184.3
1GD000.004	65.44%	892.3
1GD000.004	9.09%	887.2
1GD000.004	6.44%	887.4
1GD000.004	8.82%	894.0
1GD000.005	15.75%	184.6
1GD000.005	84.25%	184.7
1GD000.006	73.78%	580.5
1GD000.006	5.04%	588.4
1GD000.006	10.68%	594.0
1GD000.006	3.28%	597.0
1GD000.006	7.22%	598.0
1GD001.000	5.18%	580.5
1GD001.000	26.18%	880.1
1GD001.000	38.94%	880.3
1GD001.000	13.21%	870.1

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
1GD001.000	16.49%	871.0
1GD002.000	41.62%	874.4
1GD002.000	19.18%	889.0
1GD002.000	31.15%	893.2
1GD002.000	8.05%	894.3
1GD003.000	5.85%	850.0
1GD003.000	7.55%	874.4
1GD003.000	86.60%	887.3
1GD004.000	50.33%	880.3
1GD004.000	41.87%	880.4
1GD004.000	7.80%	920.0
1GD005.000	4.98%	580.5
1GD005.000	38.55%	870.1
1GD005.000	41.85%	874.4
1GD005.000	14.62%	880.3
1GD006.000	35.14%	921.0
1GD006.000	64.86%	923.0
1GD007.000	75.98%	580.1
1GD007.000	24.02%	880.0
1GT000.000	65.16%	856.0
1GT000.000	28.22%	857.0
1GT000.000	6.62%	863.0
1GT001.000	67.93%	853.1
1GT001.000	9.15%	855.0
1GT001.000	22.92%	864.1
1GT003.000	86.59%	850.0
1GT003.000	13.41%	863.0
1GT004.000	5.56%	184.7
1GT004.000	94.44%	580.5
1GT005.000	35.85%	930.2
1GT005.000	22.96%	580.5
1GT005.000	35.66%	850.0
1GT005.000	5.53%	863.0
1GT006.000	81.00%	850.0
1GT006.000	19.00%	863.0
1MP000.000	5.79%	857.0
1MP000.000	14.44%	887.1
1MP000.000	16.08%	921.0
1MP000.000	63.69%	930.2
1MP001.000	8.41%	850.0
1MP001.000	91.59%	921.0
1MP002.002	100.00%	850.0
1MP002.000	5.00%	861.7
1MP002.000	85.00%	863.7
1MP002.000	10.00%	887.7
1CS001.000	89.23%	920.0
1CS001.000	10.77%	921.0
1CS002.000	50.92%	921.0
1CS002.000	49.08%	923.0
1CS003.000	100.00%	920.0

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2100-3101.000	59.19%	920.0
2100-3101.000	25.07%	921.0
2100-3101.000	15.74%	923.0
2100-3763.000	92.97%	920.0
2100-3763.000	7.03%	921.0
2100-4128.000	100.00%	920.0
11T002.000	84.43%	870.2
11T002.000	7.01%	903.1
11T002.000	8.56%	921.0
11T004.000	100.00%	921.0
11T005.000	13.17%	920.0
11T005.000	79.87%	921.0
11T005.000	6.96%	923.0
11T006.000	100.00%	920.0
11T007.000	19.92%	903.0
11T007.000	28.05%	920.0
11T007.000	52.03%	921.0
2100-0207.000	18.08%	920.0
2100-0207.000	66.69%	921.0
2100-0207.000	15.23%	923.0
2100-0460.000	50.19%	920.0
2100-0460.000	49.81%	921.0
2100-3071.000	25.24%	920.0
2100-3071.000	67.14%	921.0
2100-3071.000	7.62%	923.0
2100-3073.000	31.63%	920.0
2100-3073.000	59.91%	921.0
2100-3073.000	8.46%	923.0
2100-3097.000	49.98%	920.0
2100-3097.000	42.95%	921.0
2100-3097.000	7.07%	923.0
2100-3172.000	72.45%	920.0
2100-3172.000	6.74%	921.0
2100-3172.000	20.81%	923.0
2100-3074.000	100.00%	920.0
2100-3089.000	100.00%	920.0
2100-4084.000	100.00%	920.0
2100-BCAP.OHC	100.00%	930.1
2100-SAXX.000	100.00%	923.3
2100-SOPX.DRX	100.00%	930.1
2100-BUCU.DXX	100.00%	923.2
2100-BUCU.OHX	100.00%	923.2
2100-Ovcr.OHC	100.00%	930.1
1SE000.001	100.00%	923.1
1SE000.002	100.00%	923.4
1SN000.000	100.00%	924.0
1SN000.001	100.00%	924.1
1SN000.002	100.00%	925.0
1SN000.003	100.00%	925.1
1SN000.004	100.00%	925.3

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
1SN000.006	100.00%	925.5
1SN000.007	100.00%	925.6
1SS001.001	100.00%	184.2
1SS001.002	100.00%	184.2
1SS002.000	100.00%	184.2
1SS002.001	100.00%	184.2
1SS003.000	100.00%	184.2
1SS004.000	100.00%	184.2
1SS005.000	100.00%	184.2
1SS006.000	100.00%	184.2
1SS008.000	100.00%	163.2
1SS009.000	100.00%	163.2
1SS010.000	100.00%	163.2
1SS011.000	100.00%	163.1
1SS012.000	87.68%	163.1
1SS012.000	12.32%	163.2
1SS013.000	70.94%	935.0
1SS013.000	29.06%	935.1
1SS014.000	8.65%	589.0
1SS014.000	91.35%	931.0
1SS015.000	7.05%	923.0
1SS015.000	8.41%	925.1
1SS015.000	84.54%	935.1
1SS016.000	100.00%	921.0
1SS017.000	17.70%	580.5
1SS017.000	58.35%	582.0
1SS017.000	6.04%	589.0
1SS017.000	10.05%	920.0
1SS017.000	7.86%	921.0
2100-0706.000	16.28%	921.0
2100-0706.000	7.38%	930.2
2100-0706.000	76.34%	935.0
2100-0708.000	30.69%	921.0
2100-0708.000	5.17%	923.0
2100-0708.000	64.14%	935.0
2100-3016.000	100.00%	163.2
2100-3025.000	18.79%	921.0
2100-3025.000	25.98%	935.0
2100-3025.000	55.23%	935.1
2100-3030.000	100.00%	920.0
2100-3303.000	17.66%	920.0
2100-3303.000	82.34%	935.0
2100-3323.000	11.52%	923.0
2100-3323.000	15.97%	935.0
2100-3323.000	72.51%	935.1
2100-3331.000	100.00%	163.2
2100-3332.000	100.00%	163.2
2100-3407.000	100.00%	920.0
2100-3588.000	93.30%	920.0
2100-3588.000	6.70%	923.0

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2100-3977.000	12.63%	923.0
2100-3977.000	87.37%	935.0
2100-4045.000	100.00%	163.2
2100-4066.000	100.00%	931.0
2100-4104.000	100.00%	935.0
2100-4213.000	100.00%	163.2
1SS007.000	100.00%	184.2
1SS001.003	100.00%	184.2

APPENDIX D

2028 GRC WMP EQUITY EXCLUSION

2028 GRC WMP Equity Exclusion - Application
(\$258 million WMP forecasted direct capital)
Thousands of \$

	Application	
	2028 (RR)	2028 (NPV RR)
FF&U	3,970,407	3,471,867
O&M	-	-
Working Capital	-	-
Depreciation	-	-
Return on Common	111,687,072	97,400,593
Return on Preferred	3,699,759	3,226,503
Return on Debt	(54,355,954)	(47,402,999)
Federal Taxes	30,672,449	26,975,896
State Taxes	14,163,712	12,373,963
Property Taxes	-	-
Total Revenue Requirement	109,837,444	96,045,822