

Company: San Diego Gas & Electric Company
Application No.: A.22-10-____
Proceeding: Catastrophic Expense Memorandum Account (CEMA)
Exhibit No.: _____
Witness: R. Craig Gentes

**PREPARED DIRECT TESTIMONY OF
R. CRAIG GENTES
ON BEHALF OF
SAN DIEGO GAS & ELECTRIC COMPANY**

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



October 31, 2022

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1 **II. EXECUTIVE SUMMARY**

2 The total, aggregate recorded costs for these eight CEMA Events was \$77.2 million, of
3 which \$66.0 million is subject to review under Commission jurisdiction and \$11.2 million
4 subject to Federal Energy Regulatory Commission (FERC) jurisdiction. Of the \$66.0 million
5 under Commission jurisdiction, \$42.9 million of Operation and Maintenance (O&M) expense
6 and \$8.4 million capital costs are incremental and recoverable through this Application. For the
7 \$8.4 million in capital costs, SDG&E is requesting that the Commission authorize the recovery
8 of depreciation, return and taxes that have already been expensed and will be expensed through
9 2027. The remaining electric and gas capital-related costs will be incorporated into the Test
10 Year (TY) 2028 General Rate Case (GRC). The incremental costs reflected in this Application
11 were reviewed to determine whether that cost would have been otherwise incurred had these
12 eight CEMA Events not occurred.

13 In this Application, SDG&E is requesting to recover an electric distribution revenue
14 requirement of \$29.3 million, and a gas distribution revenue requirement of \$7.0 million over a
15 one-year period beginning January 1, 2024, both of which are related to incremental costs
16 incurred during these eight CEMA Events, as recorded to these CEMAs from 2014 through
17 2024, including interest.¹ SDG&E is further requesting recovery of the gas portion of the
18 revenue requirements of \$7.0 million beginning in 2024, including interest.

19

¹ Excludes franchise fees & uncollectibles (FF&U) which are updated annually outside this instant application. The revenue requirements including current FF&U factors are \$30.4 million for electric and \$7.1 million for gas.

Revenue Requirement (excluding FF&U), by year, \$millions

	Actuals	Forecast			
	Jan 2014 – Sep 2022	Oct-Dec 2022	2023	2024	Total
Electric	\$26.4	\$0.3	\$1.3	\$1.3	\$29.3
Gas	\$6.6	\$0.0	\$0.2	\$0.2	\$7.0
Total	\$33.0	\$0.3	\$1.5	\$1.5	\$36.3

In addition, SDG&E is requesting to recover the ongoing annual electric capital-related costs of \$1.8 million to be incurred from 2025 through 2027, including interest.² The ongoing electric capital-related revenue requirement will be amortized into electric distribution rates over a one-year period during each year from 2025 through 2027. The remaining electric capital-related costs will be incorporated into the 2028 GRC.

Forecasted Revenue Requirement (excluding FF&U), By Year, \$ millions

	2025	2026	2027	Total
Electric	\$0.6	\$0.6	\$0.6	\$1.8

III. CEMA BACKGROUND

A. Authorization to Establish CEMA

Pursuant to Resolution E-3238, dated July 24, 1991, SDG&E notified the Executive Director of the CPUC by letter for each of the eight CEMA Events specifically described below for each event, that it had established its CEMA for both of its electric and gas departments to record the costs associated with these eight catastrophic events. In accordance with SDG&E’s adopted CEMA tariff,³ the letters stated that the events declared a state of emergency by the federal and/or state governments. The letters included a description of the event as well as a

² Excludes FF&U. The total 2025-2027 electric revenue requirement including current FF&U is \$1.9 million.

³ SDG&E’s Electric Tariff, Preliminary Statement, Section III.A, available at https://tariff.sdge.com/tm2/pdf/tariffs/ELEC_ELEC-PRELIM_CEMA.pdf, and SDG&E’s Gas Tariff, Preliminary Statement, Section V.A, available at https://tariff.sdge.com/tm2/pdf/tariffs/GAS_GAS-PRELIM_CEMA.pdf.

1 preliminary total cost estimate when determinable as specifically described below for each event.
2 Upon the submittal of the letters of notification, the Commission authorized SDG&E to record to
3 CEMA the appropriate costs incurred because of these catastrophic events. A copy of these
4 letters to the Executive Director is attached to this testimony as Exhibits 1 through 8.

5 **B. CEMA Tariff**

6 In accordance with its CEMA tariff, SDG&E is authorized to record to the account its
7 incremental O&M and capital-related costs associated with restoring utility services to customers
8 following an event declared as a disaster and repairing, replacing, or restoring utility facilities
9 damaged by the disaster.⁴ Interest on those costs is accrued on the average monthly CEMA
10 balance at a rate equal to 1/12 of the annual interest rate on three-month commercial paper, as
11 reported in the Federal Reserve Statistical Release H.15 or its successor.⁵

12 **IV. CPUC VERSUS FERC COST SPLIT CRITERIA**

13 SDG&E's cost capture team, which is comprised of members from SDG&E's Plant
14 Accounting and Business Planning departments, set up the accounting infrastructure to capture
15 CEMA-related costs separately as between CPUC and FERC jurisdictions. Costs categorized
16 under CPUC jurisdiction are electric distribution and gas service, plus an allocation of supporting
17 costs. Costs categorized under FERC jurisdiction are associated with electric transmission, plus
18 an allocation of supporting costs. Due to the reporting architecture arranged by the Cost
19 Accounting department following the 2003 and 2007 fires, for any future fires or other
20 catastrophic events, distinct internal orders were set up with the appropriate FERC accounts to
21 capture costs for the work activities required to restore services and/or comply with

⁴ SDG&E's Electric Tariff, Preliminary Statement, Section III.A, and SDG&E's Gas Tariff, Preliminary Statement, Section V.A, Sheet 1 at Section 1.

⁵ *Id.*, Sheet 2 at Section 4.e.

1 governmental agency orders in connection with events declared disasters by competent state or
2 federal authorities. As the need arose, additional internal orders were also established. These
3 accounting classifications are in accordance with the Uniform System of Accounts as established
4 by the FERC and utilized by the CPUC.

5 The costs that were charged to the support orders (i.e., indirect costs) were allocated
6 between CPUC and FERC based upon the amount of the direct costs charged into the primary
7 internal orders for all CEMAs except for COVID-19. The supporting activity levels were
8 deemed too closely mirror the direct charges in the field for restoration and complying with
9 governmental agency order activities. For the COVID-19 CEMA event, since all employees
10 were impacted by the support order, allocation was based upon the annual labor ratios as
11 calculated in the applicable years FERC Form 1. Exhibit 9 shows the total recorded costs of
12 \$77.2 million and the total CPUC-specific jurisdictional costs of \$66.0 million incurred by
13 SDG&E pursuant to this Application.

14 **V. INCREMENTAL COST CRITERIA**

15 Of the \$66.0 million in total CPUC-specific jurisdictional costs, \$42.9 million of the
16 O&M costs are considered incremental (Electric Distribution \$33.8 million and Gas \$9.1
17 million) and \$8.4 million of the Electric Distribution capital costs are considered incremental, as
18 shown in Exhibit 10.

19 Incremental costs recoverable through the CEMA are defined as costs which are directly
20 related to the restoring of utility services to customers: repairing, replacing, or restoring
21 damaged facilities; complying with governmental agency orders in connection with events
22 declared disasters by competent state or federal authorities and not already recovered through the

1 utility's current rates.⁶ In determining what costs should be deemed incremental and
2 recoverable in its CEMA, SDG&E identified costs at the individual account level and determined
3 whether that cost would have otherwise been incurred (and recovered in rates) had these eight
4 CEMA Events not occurred (see Exhibit 11). If the cost would have been incurred, absent these
5 eight CEMA Events, the account is not considered incremental (*e.g.*, straight-time labor and all
6 overheads associated with O&M labor).

7 In determining CEMA eligibility, the costs in the accounts for each primary category of
8 costs were reviewed for adherence to the above criteria. Specifically, as it relates to each cost
9 category, the determination of incremental costs is as follows:

10 Internal Labor

11 Incremental internal labor reflects primarily overtime labor (time and one-half and double
12 time) costs as the straight time portion is considered to be included already in authorized rates
13 and would have been incurred with or without these eight CEMA Events. Regular work was
14 merely deferred until a later time, but still completed, because all available resources were
15 utilized to restore and repair damaged facilities.

16 Materials

17 Material costs include those costs incurred to repair and restore SDG&E's damaged
18 facilities or to comply with governmental agency orders. All of the material, whether issued
19 from inventory or directly purchased from suppliers and utilized in the CEMA-related work,
20 were incremental. Material costs included in this category were directly for the repair,
21 restoration and compliance efforts, and inventories were replenished to support normal business
22 operations.

⁶ *Id.* at Sheet 1 at Section 1.

1 Overhead

2 Common overheads are loaded whether the work is capital or O&M. These overheads
3 are core labor loaders (including pension and benefits, incentive compensation plan (ICP),
4 vacation and sickness, and payroll tax). All overheads associated with O&M labor are
5 considered non-incremental. Incremental capital labor overheads reflect only payroll taxes and
6 the ICP overhead assigned to overtime labor for these eight CEMA Events. All other capital
7 labor loaders are considered non-incremental. Payroll taxes represent SDG&E's portion of
8 required contributions to the State Unemployment Insurance, Federal Unemployment Insurance,
9 and Federal Retirement and Medical Insurance. The incentive compensation plan represents
10 labor costs paid to Company employees based on individual and utility performance as compared
11 to pre-established goals. In this CEMA filing, the ICP payout was assumed to be at target which
12 is 15% for management employees and 10% for associate employees. For hourly employees, the
13 ICP pay-out increases incrementally with each additional hour worked above a standard 2,080-
14 hour work year. All other overhead expenses assigned to labor, such as pension and benefits and
15 worker's compensation, were excluded from CEMA since these costs would have been incurred
16 in the same amounts absent these eight CEMA Events. Other common incremental overheads
17 include the non-labor portion of contract administration, shop order, small tools and purchasing
18 and warehouse. For O&M these overheads are considered non-incremental but for capital they
19 are incremental.

20 Additional overheads are added for capital work only. These overheads include
21 engineering, department overheads and administrative & general. For these capital overheads,
22 only the non-labor portion is considered incremental.

1 Vehicle Charges

2 Since vehicle costs are already recovered in rates, only additional fuel costs and
3 maintenance expenses resulting from these eight CEMA Events are considered incremental.

4 External Labor

5 All external labor costs are categorized as incremental because these costs pay for outside
6 crews (contract crews) who responded to SDG&E's need for immediate and necessary
7 restoration work. For those contract crews used during these eight CEMA Events that are also
8 used routinely for SDG&E construction projects, the charges assigned to these eight CEMA
9 Events were deemed incremental because their normal projects were displaced and delayed, and
10 then resumed later. To make up for the work delay, these contract crews will be utilized to
11 complete the same work that would have been completed during this period, in addition to the
12 necessary ongoing level of work.

13 Services/Other

14 This category includes a wide variety of costs incurred to support the recovery and
15 compliance efforts for the eight catastrophic events. These costs were captured in the support
16 orders and included a variety of costs for the restoration of service, environmental costs for
17 hazardous cleanup, erosion control and compliance costs. While most of the costs for this
18 category are considered incremental, only those costs directly associated with system repair,
19 service restoration and compliance are included as incremental costs for purposes of this
20 Application. The costs which are excluded were deemed to be discretionary and therefore paid
21 for by shareholders (*e.g.*, employee evacuation lodging, employee childcare and appreciation
22 gifts).

1 **VI. COST EVALUATION TEAM**

2 SDG&E established a CEMA cost evaluation team to analyze all costs associated with
3 these eight CEMA Events and determine the appropriate costs for recovery in this CEMA
4 application. The primary focus of the team was to validate the costs accumulated in the CEMA
5 work orders for these eight catastrophic events and ensure that the costs are consistent with the
6 CEMA tariff. The cost evaluation team was comprised of groups that participated in the 2007
7 fires process and included representatives from key areas of SDG&E involved in these eight
8 CEMA Events. The purpose and responsibilities of the team were to have these areas reviewed
9 and analyze their expenditures to ensure that costs were appropriately charged, understand the
10 records and documentation used to assign the various crews, identify costs which required
11 accruals.

12 **VII. 2014 EMERGENCY DROUGHT**

13 **A. Authorization to Establish CEMA**

14 Pursuant to Resolution E-3238, dated July 24, 1991 (see Exhibit 1), SDG&E notified the
15 Executive Director of the CPUC by letter on June 30, 2014 that it had established its CEMA for
16 both its electric and gas departments to record the costs associated with the 2014 Emergency
17 Drought. In accordance with SDG&E's CEMA tariff, the letter stated that the event had been
18 declared an emergency by the state government. The letter included a description of the event as
19 well as a preliminary total cost estimate. Upon submission of the letter of notification, SDG&E
20 was authorized to record to CEMA the appropriate costs incurred because of this catastrophic
21 event. A copy of this letter to the Executive Director is included with this testimony as Exhibit
22 1. In the accompanying direct testimony of Peter M. Pavao, it refers to an overview of the
23 conditions associated with the 2014 Emergency Drought and related wildfires.

1 **B. Accounting for 2014 Emergency Drought**

2 Southern California, along with the rest of the state, suffered through a severe five-year
3 drought from 2012-2016, the result of which was significantly below average precipitation in
4 SDG&E's service territory. In response to wildfires in San Diego County the SDG&E
5 Emergency Operation Center (EOC) was activated on May 13, 2014, and SDG&E's cost capture
6 team had representatives at the EOC to support the company's efforts to help ensure that cost-
7 related issues were handled efficiently and effectively. On May 13, 2014, the cost capture team
8 activated various work orders to capture the costs of the emergency work, including time spent
9 by field personnel to take additional measures to detect and remediate environmental and facility
10 conditions which might otherwise provide a source of ignition for a fire, contribute to the spread
11 of a fire, or impair fire-suppression activities and restore the infrastructure and power to
12 customers caused by numerous wildfires throughout San Diego County. These orders were
13 initially established after the major 2007 fires in SDG&E's service territory for use in capturing
14 costs should a similar catastrophic event occur in the future. As field personnel alerted the EOC
15 about vegetation clearing requirements and damage to both distribution and transmission
16 facilities and the nature of the restoration and repair activity, additional work orders were
17 established to ensure all related costs were captured and to facilitate the cost recovery efforts. To
18 verify that employees were properly charging applicable costs to these work orders, the cost
19 capture team actively communicated with the operating organizations.

20 Having the cost capture team present at the EOC during the critical initial days of the
21 2014 emergency drought and associated wildfires event enabled cost capture team personnel to
22 provide timely guidance to other EOC departments regarding the proper charging of 2014
23 emergency drought and wildfires event related costs. The cost capture team personnel situated in

1 the EOC were also able to communicate the Company's needs and requests to the back-office
2 accounting personnel in an efficient manner. This proactive and timely involvement resulted in
3 an efficient cost-capturing process. After the May 2014 wildfires were extinguished, field
4 personnel continued to take actions to identify and take all practicable measures to reduce the
5 likelihood that additional fires could be ignited by SDG&E's facilities. Such measures included
6 removing dead and dying trees in high hazard areas that threaten power lines and critical
7 community infrastructure and SDG&E proactively contracted for an Erickson helitanker and a
8 Type II helicopter that increased the readiness and availability of firefighting resources.

9 **1. Work Orders Used to Track Costs**

10 Two primary work orders were established to capture electric and gas restoration and
11 drought related activities. Within these work orders, associated internal orders were established
12 to further categorize work activities between capital and O&M and by FERC account. These
13 internal orders also allowed for the differentiation of electric distribution versus electric
14 transmission costs. To determine the total costs incurred because of the 2014 Emergency
15 Drought and associated wildfires, other support costs associated with the restoration of utility
16 service, or the repair or replacement of utility facilities, were also tracked in specific internal
17 orders. These support orders were established to record costs such as crew support for
18 environmental support, fleet support, Construction Services contract administration support and
19 food services. The groups that charged these support orders were not directly in the field
20 clearing vegetation or restoring service but were in the back office supporting the employees in
21 the field.

1 **2. Communications of Accounting Procedures to Record Costs**

2 To provide guidance and a common understanding of how to charge costs during the
3 2014 Emergency Drought and associated wildfires, the cost capture team issued a
4 communication on May 13, 2014 to the appropriate organizations. This communication included
5 attachments that provided comprehensive accounting procedures, lists of the various internal
6 orders and their account descriptions and general charging guidance. With this communication,
7 supervisory personnel in the field instructed the employees and their support groups about how
8 and what costs to charge to the emergency drought and associated wildfire activities. These
9 groups were then able to review time postings and code invoices so that the costs were
10 appropriately captured. This initial communication was followed by updates as needed to
11 include a revised list of internal orders to appropriately capture the costs of the emergency
12 drought and associated wildfire activities. Throughout the event, the cost capture team provided
13 guidance to charging questions as they were received from the EOC and from other field support
14 groups regarding the designation of emergency drought costs and posting costs using the
15 appropriate work orders.

16 **C. Summary of 2014 Emergency Drought-Related Costs**

17 **1. Total Costs**

18 Total 2014 drought and associated wildfire related costs are \$3.7 million for Electric
19 Transmission and Electric Distribution.

20 **2. Total CPUC Versus FERC Costs**

21 Total CPUC costs are \$3.7 million for Electric Distribution and FERC costs are less than
22 \$0.1 million (when an amount is under \$50 thousand “less than \$0.1 million” is used) (for
23 Electric Transmission), as shown in Exhibit 12.

1 **3. CPUC Incremental Versus Non-Incremental Costs**

2 Of the \$3.7 million, \$3.1 million are incremental CPUC costs and \$0.6 million are non-
3 incremental costs, as shown in Exhibit 13.

4 **4. CEMA Costs**

5 The balance recorded to the 2014 Emergency Drought CEMA as of September 30, 2022
6 is \$2.6 million for Electric Distribution. This balance amount includes incremental O&M
7 expenses of \$2.2 million for Electric Distribution, capital-related expenses (depreciation, taxes,
8 and return on incremental rate base) of \$0.2 million for Electric Distribution, and interest on the
9 CEMA balance of \$0.2 million. A schedule reflecting the costs recorded to the 2014 Emergency
10 Drought CEMA through September 30, 2022 is included as Exhibit 14.

11 **5. Total Costs by Cost Category**

12 As shown in Exhibit 12, total drought-related costs recorded through September 30, 2022
13 are \$3.7 million. This total recorded amount reflects all drought-related costs: electric
14 distribution and electric transmission and O&M and capital. As described in Sections V and XV
15 herein, SDG&E is seeking recovery only of the \$3.1 million of CPUC-jurisdictional incremental
16 O&M and capital-related costs incurred due to the 2014 Emergency Drought explained in this
17 Application (as shown in Exhibit 13). To analyze the total costs incurred in determining
18 incremental versus non-incremental expenses, the costs are summarized into major cost
19 categories. In the accompanying direct testimony of Peter M. Pavao, it refers to the electric
20 operational activities related to the 2014 Emergency Drought and associated wildfires are
21 discussed. These operational activities include costs associated with internal labor, materials,
22 overhead, vehicle charges, and external labor and services/other, as noted in Section V, above,

1 and represent only incremental costs and therefore are included in this CEMA Application, as
2 described below:

3 Internal Labor

4 Total CPUC internal labor incurred by SDG&E for this emergency event totaled \$0.3
5 million. Straight time labor totaled \$0.1 million, and overtime costs totaled \$0.2 million. Most
6 of the internal overtime costs incurred were by SDG&E crews and operations staff in performing
7 the removal of dead and dying trees and the replacement and repair of distribution poles
8 damaged by the associated wildfires. There was also labor incurred for various support work
9 including providing crew support, fleet support, as well as performing contract administration
10 functions.

11 Materials

12 The SDG&E Supply Management Team responded to the continuously evolving
13 assessment reports for materials required for the field efforts to monitor the fire and weather
14 situations and restoration of service. Supply Management supplemented the current inventory of
15 materials with expedited purchases from contracted suppliers and material distributors. In total,
16 approximately \$0.2 million of CPUC material costs, primarily for poles, wires and associated
17 attachments, were incurred coming from existing inventory and purchases from suppliers. These
18 suppliers worked tirelessly and in coordination with SDG&E's Logistics organization, cross-
19 docking material and making deliveries around the clock to SDG&E warehouses and remote
20 staging areas. Most of the materials costs were for weather monitors and thermal imaging
21 devices.

1 Overhead

2 Overhead costs loaded on both CPUC O&M and capital work totaled \$0.7 million.

3 Common overheads are loaded whether the work is capital or O&M. These overheads are core
4 labor loaders (including pension and benefits, incentive compensation plan (ICP), vacation and
5 sickness, and payroll tax). All overheads associated with O&M labor are considered non-
6 incremental. Incremental capital labor overheads reflect only payroll taxes and the ICP overhead
7 assigned to overtime labor. All other capital labor loaders are considered non-incremental.

8 Other common incremental overheads include the non-labor portion of contract administration,
9 shop order, small tools and purchasing and warehouse. For O&M these overheads are
10 considered non-incremental but for capital they are incremental. Additional overheads are
11 loaded on capital work only. These overheads include engineering, department overheads and
12 administrative & general. Regarding these capital overhead costs, only the non-labor portion is
13 considered incremental. The total incremental capital overheads totaled \$0.2 million.

14 Vehicle Charges

15 Transportation costs included SDG&E vehicle and equipment costs used by the various
16 crews. The CPUC's usage of the company fleet and equipment totaled less than \$0.1 million.
17 None of the vehicle charges is considered incremental.

18 External Labor

19 CPUC costs totaled less than \$0.1 million for construction contract crews specifically for
20 wildfire restoration of utility service or the repair / replacement of facilities. The construction
21 contract crews were required to assist SDG&E internal crews to meet the challenges of service
22 restoration created by the damaged utility assets during the wildfires associated with the 2014
23 Emergency Drought. During the 2014 Emergency Drought, SDG&E placed fire prevention

1 crews alongside utility crews in the field and contracted with aviation firefighting resources so
2 that those resources are available locally to respond to vegetation fires. Contract crews provided
3 wildfire related assistance clearing downed power lines and removing debris, digging pole holes,
4 reconstructing electric distribution assets, and cleaning up destroyed facilities. SDG&E's
5 Construction Services department was the primary group involved in the contracting and
6 accounting of contract crew costs. As described below, strong internal and system controls were
7 demonstrated in contracting and accounting for contract crew costs.

8 The local contractors used during the 2014 Emergency Drought were the same
9 contractors used in SDG&E's normal business operations. The current agreements for each of
10 the sub-contractors at the existing rates for labor and equipment remained in effect for the
11 electrical and digging work. Other supplemental contractor services reflected competitively bid
12 rates. Local contracted crews were called off their normal routine work and assigned to the fire-
13 related restoration efforts.

14 The Construction Services department established special purchase orders in SDG&E's
15 accounting system, SAP, to isolate 2014 Emergency Drought contract crew charges from normal
16 business contract work. Each of the contractors was issued individual purchase orders by district
17 and work type, such as distribution pole digging and clean-up. The purchase orders were
18 established with the appropriate drought-related accounting information to properly charge the
19 contract crew costs. Each of the contractors continued to submit their invoices for their drought-
20 related labor and equipment by crew and work date, referencing the special drought-related
21 purchase order and accounting information.

22 Based upon the SDG&E Contract Administrator's direct knowledge of the wildfire
23 related job, and the field notes and daily crew activity reports that were signed by both the

1 Contract Administrator and the crew foreman, the invoices were reviewed and approved as
2 appropriate. Once the invoices were approved, the invoices were posted, and payment was made
3 in accordance with the purchase order terms.

4 Services/Other

5 This category of CPUC costs totaled \$2.5 million and reflects outside services primarily
6 related to helicopter rental and contract crews assisting with the removal of vegetation around
7 company assets that might contribute to a wildfire ignition. SDG&E utilized Contract Fire
8 Resources and wildfire fuel model maps to identify areas to focus on to prevent further wildfire
9 incidents in the service territory. SDG&E contracted for an Erickson helitanker and a Type II
10 helicopter that increased the readiness and availability of firefighting resources to reduce the
11 impact of wildfires due to any SDG&E facilities or field activities. These aviation resources
12 were made available for dispatch by local fire agencies for wildfire suppression activities.
13 Approximately \$1.9 million was incurred for these external aviation services for this catastrophic
14 event and \$0.4 million for the contract fire resources.

15 **VIII. JANUARY 2017 STORMS**

16 **A. Authorization to Establish CEMA**

17 Pursuant to Resolution E-3238, dated July 24, 1991, SDG&E notified the Executive
18 Director of the CPUC by letter on February 22, 2017 that it had invoked its CEMA for both its
19 electric and gas departments to record the costs associated with the January 2017 Storms. A
20 copy of this letter to the Executive Director is included with this testimony as Exhibit 2. In
21 accordance with SDG&E's adopted CEMA tariff, the letter stated that the event had been
22 declared a state of emergency by the state government. The letter included a description of the
23 event as well as a preliminary total cost estimate. Upon the submission of the letter of

1 notification, SDG&E was authorized to record to CEMA the appropriate costs incurred because
2 of this catastrophic event. In the accompanying direct testimony of Peter M. Pavao, it refers to
3 an overview of the conditions and circumstances associated with the January 2017 Storms.

4 **B. Accounting for January 2017 Storms**

5 During the first half of the month, storm activity was generally weak with seven days of
6 measurable precipitation and minimal significant wind conditions. More impactful conditions
7 arose towards the end of the month, though, when SDG&E was subject to a series of three
8 storms from January 19-24. In response to an emergency notification from the SDG&E EOC on
9 January 20, 2017, SDG&E's cost capture team (this team is composed of members from
10 SDG&E's Plant Accounting and Business Planning departments) had representatives at the EOC
11 to support the Company's restoration efforts and assess the need for specific work orders
12 efficiently and effectively. As the extent of damage became known, on January 23, 2017,
13 SDG&E's cost capture team activated various work orders to capture the costs of the emergency
14 work, including time spent by field personnel to restore the infrastructure and power to
15 customers. These orders were initially established after the 2014 Emergency Drought to capture
16 costs if a similar catastrophic event were to occur in the future. As field personnel alerted the
17 EOC about damage to both distribution and transmission facilities and the nature of the
18 restoration and repair activity, additional work orders were established to ensure all related costs
19 were captured and to facilitate the cost recovery efforts. Accuracy in charging the work orders
20 was maintained through active communications between the cost capture team and the operating
21 organizations. Having the cost capture team present at the EOC during its activation during the
22 January 2017 storms enabled cost capture team personnel to provide timely guidance to other
23 EOC departments on the proper charging of the January 2017 storms event-related costs. The

1 cost capture team personnel in the EOC were also able to communicate the Company's needs
2 and requests to the back-office accounting personnel in an efficient manner. This proactive and
3 timely involvement resulted in an efficient cost-capturing process.

4 **1. Work Orders Used to Track Costs**

5 Two primary work orders were established to capture the electric and gas restoration
6 work associated with the January 2017 storms. Within these work orders, associated internal
7 orders were established to further categorize work activities between capital and O&M and by
8 FERC account. These internal orders also provided for the differentiation of electric distribution
9 versus electric transmission costs. To determine the total costs incurred due to the January 2017
10 Storms, other support costs associated with the restoration of utility service, or the repair or
11 replacement of utility facilities, were also tracked in specific internal orders. These support
12 orders were established to record costs to support the crew addressing the emergency, such as
13 environmental support, fleet support, Construction Services contract administration support and
14 food services. The groups that charged these support orders were not directly in the field
15 restoring service but were in the EOC and back office supporting the employees in the field.

16 **2. Communications of Accounting Procedures to Record Costs**

17 To provide guidance and a common understanding of how to charge costs during the
18 January 2017 Storms, the cost capture team issued a communication on, January 23, 2017. This
19 communication included attachments that provided comprehensive accounting procedures, lists
20 of the various internal orders, their account descriptions, and general charging guidance. With
21 this communication, supervisory personnel in the field instructed the employees and their
22 support groups about how and what costs to charge to the storm-related damages activities.
23 These groups were then able to review time postings and code invoices so that the costs were

1 appropriately captured. This initial communication was followed by updates as needed to
2 include a revised list of internal orders to accurately capture the costs of the storm-related
3 damages activities. Throughout the event, the cost capture team provided guidance in response
4 to charging questions as they were received from the EOC and from other field support groups
5 regarding the appropriate designation and posting costs of storm-related damage using the
6 applicable work orders.

7 **C. Summary of the January 2017 Storms Costs**

8 **1. Total Costs**

9 The total of January 2017 storm-related costs is \$5.4 million for Electric Distribution.

10 **2. Total CPUC Versus FERC Costs**

11 The total of CPUC costs is \$5.4 million for Electric Distribution, see Exhibit 15.

12 **3. CPUC Incremental Versus Non-Incremental Costs**

13 Of the \$5.4 million CPUC Costs for this emergency event, \$3.2 million are incremental
14 costs and \$2.2 million are non-incremental costs, see Exhibit 16.

15 **4. CEMA Costs**

16 The balance recorded to the 2017 Storm Related Damages CEMA on September 30, 2022
17 is \$2.0 million for Electric Distribution. This amount includes incremental O&M expenses of
18 \$0.3 million for Electric Distribution, electric distribution capital-related expenses (depreciation,
19 taxes and return on incremental rate base) of \$1.6 million, and interest on the CEMA balance of
20 \$0.1 million. A schedule reflecting the costs recorded to the 2017 Storm Related Damages
21 CEMA through September 30, 2022 is included as Exhibit 17.

1 **5. Total Costs by Cost Category**

2 As shown in Exhibit 15, the total of storm-related costs recorded through September 30,
3 2022 is \$5.4 million. This total recorded amount for electric operation reflects all storm-related
4 costs: electric distribution O&M and capital. As described in Sections V and XV herein, in this
5 Application, SDG&E is seeking recovery of only the CPUC jurisdictional incremental O&M and
6 capital-related costs incurred associated with the January 2017 Storms (as shown in Exhibit 16).
7 To analyze the total costs incurred in determining incremental versus non-incremental expenses,
8 the costs are summarized into major cost categories. In the accompanying direct testimony of
9 Peter M. Pavao, it refers to the electric operational activities related to the January 2017 Storms
10 are discussed. These operational activities incurred costs associated with internal labor,
11 materials, overhead, vehicle charges, external labor and services/other, as noted in Section V,
12 above. Only incremental costs are included in this CEMA Application, as further described
13 below.

14 Internal Labor

15 Total CPUC internal labor costs incurred by SDG&E for this emergency event totaled
16 \$1.6 million. Straight-time labor totaled \$0.4 million, and overtime costs totaled \$1.2 million.
17 Most of the internal overtime costs incurred were by SDG&E crews and operations staff
18 mobilized in advance of the storm, staging crews at district yards so that they are available to
19 immediately assess and repair damage after the storm has passed. After the storms, widespread
20 outages and damage was reported by field crews, and the restoration and repair resources were in
21 place to restore electric service to customers. Labor costs were incurred for various support
22 work, including providing crew support, fleet support, as well as contract administration
23 functions.

1 Materials

2 The SDG&E Supply Management Team responded to the continuously evolving
3 assessment reports for materials required for the field restoration efforts. As the storm-related
4 damages continued, Supply Management supplemented the current inventory of materials with
5 expedited purchases from contracted suppliers and material distributors. In total, approximately
6 \$0.2 million of CPUC costs were incurred for materials coming from existing inventory and
7 purchases from suppliers. These suppliers worked tirelessly and in coordination with SDG&E's
8 Logistics organization, cross-docking material and making deliveries around the clock to
9 SDG&E's warehouses and remote staging areas. Most of the materials costs were for poles,
10 insulators, and hardware.

11 Overhead

12 Overhead costs loaded on both CPUC O&M and capital work totaled \$2.2 million.
13 Common overheads are loaded depending on whether the work is capital or O&M. These
14 overheads are core labor loaders (including pension and benefits, incentive compensation plan
15 (ICP), vacation and sickness, and payroll tax loaders). All overheads associated with O&M
16 labor are considered non-incremental. Incremental capital labor overheads reflect only payroll
17 taxes and the ICP overhead assigned to overtime labor. All other capital labor loaders are
18 considered non-incremental. Other common incremental overheads include the non-labor
19 portion of contract administration, shop order, small tools and purchasing and warehouse. For
20 O&M these overheads are considered non-incremental but for capital they are incremental.
21 Additional overheads are loaded on capital work only. These overheads include engineering,
22 department overheads and administrative. Regarding these capital overhead costs, only the non-

1 labor portion is considered incremental. The total incremental capital overheads totaled \$0.7
2 million.

3 Vehicle Charges

4 Transportation costs included SDG&E's vehicle and equipment costs used by the various
5 crews. The CPUC-jurisdictional costs from usage of the company fleet and equipment totaled
6 \$0.3 million. None of the vehicle charges is considered incremental.

7 External Labor

8 CPUC costs totaled \$0.7 million for contract crews specifically for storm restoration of
9 utility service or the repair and replacement of facilities, and for vegetation crews to remove
10 vegetation debris caused by the storms. Contract crews were required to assist SDG&E's
11 internal crews to meet the challenges created by the January 2017 Storms. These contract crews
12 provided storm-related assistance clearing downed power lines and removing debris, digging
13 pole holes, reconstructing electric transmission and distribution systems, and cleaning up
14 destroyed facilities. SDG&E's Construction Services department was the primary group
15 involved in the contracting and accounting of contract crew costs. As described below, strong
16 internal and system controls were demonstrated in contracting and accounting for contract crew
17 costs.

18 The local contractors used during the January 2017 Storms were the same contractors
19 used in normal business operations. The current agreements for each of the sub-contractors at
20 the existing rates for labor and equipment remained in effect for the electrical and digging work.
21 Other supplemental contractor services reflected competitively bid rates. Local contracted crews
22 were called off their normal routine work and assigned to the storm-related restoration efforts.

1 The Construction Services department established special purchase orders in SDG&E's
2 accounting system, SAP, to isolate January 2017 Storms contract crew charges from normal
3 business contract work. Each of the contractors was issued individual purchase orders by district
4 and work type, such as distribution pole digging, transmission pole digging, and clean-up. The
5 purchase orders were established with the appropriate storm-related accounting information to
6 properly charge the contract crew costs. Each of the contractors continued to submit their
7 invoices for their storm-related labor and equipment by crew and work date, referencing the
8 special storm-related purchase order and accounting information.

9 Based upon the SDG&E Contract Administrator's direct knowledge of the storm related
10 job, and the field notes and daily crew activity reports that were signed by both the Contract
11 Administrator and the crew foreman, the invoices were reviewed and approved as appropriate.
12 Once the invoices were approved, the invoices were posted, and payment was made in
13 accordance with the purchase order terms.

14 Services/Other

15 This category of CPUC-recoverable costs totaled \$0.4 million and reflects primarily
16 outside services such as rental of additional vehicles \$0.1 million, traffic control services \$0.1
17 million and vegetation assessments and removal \$0.1 million.

18 **IX. 2017 LILAC FIRE**

19 **A. Authorization to Establish CEMA**

20 Pursuant to Resolution E-3238, dated July 24, 1991, SDG&E notified the Executive
21 Director of the CPUC by letter on January 8, 2018, that it had invoked its CEMA for both its
22 electric and gas departments to record the costs associated with the 2017 Lilac Fire. A copy of
23 this letter to the Executive Director is included with this testimony as Exhibit 3. In accordance

1 with SDG&E's adopted CEMA tariff, the letter stated that the event had been declared a state of
2 emergency by the federal and state governments. The letter included a description of the event
3 as well as a preliminary total cost estimate. Upon the submittal of the letter of notification,
4 SDG&E was authorized to record to CEMA the appropriate costs incurred because of this
5 catastrophic event. In the accompanying direct testimony of Peter M. Pavao, it refers to an
6 overview of the conditions and circumstances associated with the 2017 Lilac Fire are discussed.

7 **B. Accounting for 2017 Lilac Fire**

8 In response to an emergency notification from the SDG&E EOC on December 1, 2017,
9 SDG&E's cost capture team (this team is composed of members from SDG&E's Plant
10 Accounting and Business Planning departments) had representatives at the EOC to support the
11 company's efforts efficiently and effectively. On December 8, 2017, SDG&E's cost capture
12 team activated various work orders to capture the costs of the emergency work, including time
13 spent by field personnel to restore the infrastructure and power to customers. These orders were
14 preliminarily established after the 2017 Storm Related Damages for use in capturing costs should
15 a similar catastrophic event occur in the future. As field personnel alerted the EOC about
16 damage to both distribution and transmission facilities and the nature of the restoration and repair
17 activity, additional work orders were established to ensure all related costs were captured, and to
18 facilitate the cost recovery efforts. To assure employees were properly charging work orders, the
19 cost capture team actively communicated with the operating organizations. Having the Cost
20 capture team present at the EOC during the initial days of the 2017 Lilac Fire event enabled cost
21 capture team personnel to provide timely guidance to other EOC departments on the proper
22 charging of 2017 Lilac Fire event related costs. The cost capture team personnel in the EOC
23 were also able to communicate the Company's needs and requests to the back-office accounting

1 personnel in an efficient manner. This proactive and timely involvement resulted in an efficient
2 cost-capturing process.

3 **1. Work Orders Used to Track Costs**

4 Two primary work orders were established to capture electric and gas restoration work.
5 Within these work orders, associated internal orders were established to further categorize work
6 activities between capital and O&M and by FERC account. These internal orders also allowed
7 for the differentiation of electric distribution versus electric transmission costs. To determine the
8 total costs incurred due to the 2017 Lilac Fire, other support costs associated with the restoration
9 of utility service, or the repair or replacement of utility facilities, were also tracked in specific
10 internal orders. These support orders were established to record costs such as crew support for
11 environmental support, fleet support, Construction Services contract administration support and
12 food services. The groups that charged these support orders were not directly in the field
13 restoring service but were in the back office supporting the employees in the field.

14 **2. Communications of Accounting Procedures to Record Costs**

15 To provide guidance and a common understanding of how to charge costs during the
16 2017 Lilac Fire, the cost capture team issued a communication on December 8, 2017. This
17 communication included attachments that provided comprehensive accounting procedures, lists
18 of the various internal orders and their account descriptions, and general charging guidance.
19 With this communication, supervisory personnel in the field instructed the employees and their
20 support groups about how and what costs to charge to the fire related restoration activities.
21 These groups were then able to review time postings and code invoices so that the costs were
22 appropriately captured. This initial communication was followed by updates as needed to
23 include a revised list of internal orders. The list of internal orders continued to be updated as

1 needed to appropriately capture the costs of the fire-related restoration activities. Throughout the
2 event, the cost capture team provided guidance to charging questions as they were received from
3 the EOC and from other field support groups regarding the designation of fire related damages
4 costs and posting costs using the appropriate work orders.

5 **C. Summary of 2017 Lilac Fire Related Costs**

6 **1. Total Costs**

7 Total emergency-related costs of the 2017 Lilac Fire are \$2.8 million for Electric
8 Transmission, Electric Distribution, and Gas (Distribution and Transmission).

9 **2. Total CPUC Versus FERC Costs**

10 The total of CPUC-jurisdictional costs is \$2.5 million (\$2.4 million for Electric
11 Distribution and \$0.1 million for Gas); and FERC-jurisdictional costs are \$0.3 million (for
12 Electric Transmission), , as shown in Exhibit 18.

13 **3. CPUC Incremental Versus Non-Incremental Costs**

14 Of the \$2.5 million CPUC Costs, \$1.7 million are incremental costs and \$0.8 million are
15 non-incremental costs.

16 **4. CEMA Costs**

17 The balance recorded to the 2017 Lilac Fire CEMA on September 30, 2022, is \$1.4
18 million (Electric Distribution \$1.2 million and Gas \$0.2 million). This amount includes
19 incremental O&M expenses of \$1.0 million (Electric Distribution \$0.9 million and Gas \$0.1
20 million), Electric Distribution capital-related expenses (depreciation, taxes and return on
21 incremental rate base) of \$0.3 million, and interest on the CEMA balance of \$0.1 million. A
22 schedule reflecting the costs recorded to the 2017 Lilac Fire CEMA through September 30, 2022
23 is included as Exhibit 20.

1 **5. Total Costs by Cost Category**

2 As shown in Exhibit 18, total fire-related costs for the 2017 Lilac Fire recorded through
3 September 30, 2022 are \$2.8 million. This total recorded amount reflects all fire-related costs:
4 for distribution and transmission; for O&M and capital; and for electric and gas operations. As
5 described in Sections V and XV herein, SDG&E is seeking in this Application recovery of only
6 the CPUC- jurisdictional, incremental O&M and capital-related costs incurred because of the
7 2017 Lilac Fire (as shown in Exhibit 19). To analyze the total costs incurred in determining
8 incremental versus non-incremental expenses, the costs are summarized into major cost
9 categories. In the accompanying direct testimony of Peter M. Pavao, it refers to the electric
10 operational activities, and the accompanying direct testimony of Patrick Kinsella where the gas
11 operational activities to respond to the 2017 Lilac Fire are discussed. These operational
12 activities include costs associated with internal labor, materials, overhead, vehicle charges,
13 external labor and services/other. As noted in Section V., above, only incremental costs are
14 included in this CEMA request, as described below.

15 Internal Labor

16 Total CPUC internal labor incurred by SDG&E for the 2017 Lilac Fire totaled \$1.0
17 million. Straight-time labor totaled \$0.2 million, and overtime costs totaled \$0.8 million. Most
18 of the internal overtime costs incurred were by SDG&E crews and operations staff in performing
19 replacement and repair work for distribution and transmission poles. Labor expenses were also
20 incurred for various support work, including providing crew support, fleet support, as well as
21 performing contract administration functions.

1 Materials

2 The SDG&E Supply Management Team responded to the continuously evolving
3 assessment reports for materials required for the field restoration efforts. As the fire-related
4 damages continued, Supply Management supplemented the current inventory of materials with
5 expedited purchases from contracted suppliers and material distributors. In total, approximately
6 \$0.3 million of CPUC-recoverable material costs primarily poles, wires and associated
7 attachments were incurred for material coming from existing inventory and purchases from
8 suppliers. These suppliers worked tirelessly and in coordination with SDG&E's Logistics
9 organization, cross-docking material and making deliveries around the clock to SDG&E
10 warehouses and remote staging areas. Overhead

11 Overhead costs loaded on both CPUC-jurisdictional O&M and capital work totaled \$0.5
12 million. Common overheads are loaded depending on whether the work is capital or O&M.
13 These overheads are core labor loaders (including pension and benefits, incentive compensation
14 plan (ICP), vacation and sickness, and payroll tax loaders). All overheads associated with O&M
15 labor are considered non-incremental. Incremental capital labor overheads reflect only payroll
16 taxes and the ICP overhead assigned to overtime labor. All other capital labor loaders are
17 considered non-incremental. Other common incremental overheads include the non-labor
18 portion of contract administration, shop order, small tools and purchasing and warehouse. For
19 O&M these overheads are considered non-incremental but for capital they are incremental.
20 Additional overheads are loaded on capital work only. These overheads include engineering,
21 department overheads and administrative. Regarding these capital overhead costs, only the non-
22 labor portion is considered incremental. The total incremental capital overheads totaled \$0.1
23 million.

1 Vehicle Charges

2 Transportation costs included SDG&E’s vehicle and equipment costs used by the various
3 crews. The CPUC-jurisdictional costs from usage of the company fleet and equipment totaled
4 \$0.2 million. None of the vehicle charges is considered incremental.

5 Services/Other

6 This category of CPUC-jurisdictional costs totaled \$0.6 million for “services/other
7 acquired” specifically for fire-related restoration of utility service or the repair and replacement
8 of facilities. Contract crews performed maintenance, repairs, and firefighting activities in fire
9 impacted areas to assist SDG&E’s internal crews to meet the challenges created by the 2017
10 Lilac Fire.

11 Contract crew costs totaled \$0.1 million. Contract crews provided fire-related assistance
12 clearing downed power lines and removing debris, digging pole holes, reconstructing electric
13 distribution systems, and cleaning up destroyed facilities. SDG&E’s Construction Services
14 department was the primary group involved in the contracting and accounting of contract crew
15 costs. As described below, strong internal and system controls were demonstrated in contracting
16 and accounting for contract crew costs.

17 The local contractors used during the 2017 Lilac Fire were the same contractors used in
18 normal business operations. The current agreements for each of the sub-contractors at the
19 existing rates for labor and equipment remained in effect for the electrical and digging work.
20 Other supplemental contractor services reflected competitively bid rates. Local contracted crews
21 were called off their normal routine work and assigned to the fire-related restoration efforts.

22 The Construction Services department established special purchase orders in SDG&E’s
23 accounting system, SAP, to isolate 2017 Lilac Fire contract crew charges from normal business

1 contract work. Each of the contractors was issued individual purchase orders by district and
2 work type, such as distribution pole digging, transmission pole digging, and clean-up. The
3 purchase orders were established with the appropriate fire-related accounting information to
4 properly charge the contract crew costs. Each of the contractors continued to submit their
5 invoices for their fire-related labor and equipment by crew and work date, referencing the special
6 fire-related purchase order and accounting information.

7 Based upon the SDG&E Contract Administrator's direct knowledge of the fire-related
8 job, and the field notes and daily crew activity reports that were signed by both the Contract
9 Administrator and the crew foreman, the invoices were reviewed and approved as appropriate.
10 Once the invoices were approved, the invoices were posted, and payment made in accordance
11 with the purchase order terms.

12 Other 2017 Lilac Fire costs related to incremental EOC activity costs, include security at
13 critical facilities, fire related employee travel, other equipment rental costs, and meals provided
14 to front-line personnel to be able to perform their work without interruption and impacted
15 customers in fire area during restoration phase. The meal costs totaled \$0.3 million. Helicopter
16 utilization costs of \$0.2 million were incurred to assess and repair fire impacted area in response
17 to this emergency event.

18 **X. 2018 WEST FIRE**

19 **A. Authorization to Establish CEMA**

20 Pursuant to Resolution E-3238, dated July 24, 1991, SDG&E notified the Executive
21 Director of the CPUC by letter on August 6, 2018 that it had invoked its CEMA for both its
22 electric and gas departments to record the costs associated with the 2018 West Fire. A copy of
23 this letter to the Executive Director is included with this testimony as Exhibit 4. In accordance

1 with SDG&E’s adopted CEMA tariff, the letter stated that the event had been declared a state of
2 emergency by the state government. The letter included a description of the event as well as a
3 preliminary total cost estimate. Upon the submittal of the letter of notification, SDG&E was
4 authorized to record to CEMA the appropriate costs incurred because of this catastrophic event.
5 In the accompanying direct testimony of Peter M. Pavao, it refers to an overview of the
6 conditions and circumstances associated with the 2018 West Fire are discussed.

7 **B. Accounting for 2018 West Fire**

8 In response to an emergency notification from the SDG&E EOC on July 5, 2018,
9 SDG&E’s cost capture team (this team is composed of members from SDG&E’s Plant
10 Accounting and Business Planning departments) had representatives at the EOC to support the
11 Company’s efforts efficiently and effectively. On July 6, 2018, SDG&E’s cost capture team
12 activated various work orders to capture the costs of the emergency work, including time spent
13 by field personnel to restore the infrastructure and power to customers. These orders were
14 preliminarily established after the 2017 Lilac Fires for use in capturing costs should a similar
15 catastrophic event occur in the future. As SDG&E’s field personnel alerted the EOC about
16 damage to both distribution and transmission facilities and the nature of the restoration and repair
17 activity, additional work orders were established to ensure all related costs were captured and to
18 facilitate the cost recovery efforts. To assure employees were properly charging work orders, the
19 cost capture team actively communicated with the operating organizations. Having the cost
20 capture team present at the EOC during the critical initial days of the 2018 West Fire event
21 enabled cost capture team personnel to provide timely guidance to other EOC departments on the
22 proper charging of 2018 West Fire event related costs. The cost capture team personnel in the
23 EOC were also able to communicate the company’s needs and requests to the back-office

1 accounting personnel in an efficient manner. This proactive and timely involvement resulted in
2 an efficient cost-capturing process.

3 **1. Work Orders Used to Track Costs**

4 Two primary work orders were established to capture electric and gas restoration work.
5 Within these work orders, associated internal orders were established to further categorize work
6 activities between capital and O&M and by FERC account. These internal orders also allowed
7 for the differentiation of electric distribution versus electric transmission costs. To determine the
8 total costs incurred because of the 2018 West Fire, other support costs associated with the
9 restoration of utility service, or the repair or replacement of utility facilities, were also tracked in
10 specific internal orders. These support orders were established to record costs such as crew
11 support for environmental support, fleet support, Construction Services contract administration
12 support and food services. The groups that charged these support orders were not directly in the
13 field restoring service but were in the back office supporting the employees in the field.

14 **2. Communications of Accounting Procedures to Record Costs**

15 To provide guidance and a common understanding of how to charge costs during the
16 2018 West Fire, the cost capture team issued a communication on July 6, 2018. This
17 communication included attachments that provided comprehensive accounting procedures, lists
18 of the various internal orders and their account descriptions, and general charging guidance.
19 With this communication, supervisory personnel in the field instructed the employees and their
20 support groups about how and what costs to charge to the fire-related restoration activities. These
21 groups were then able to review time postings and code invoices so that the costs were
22 appropriately captured. This initial communication was followed by updates as needed to
23 include a revised list of internal orders. The list of internal orders continued to be updated as

1 needed to appropriately capture the costs of the fire-related restoration activities. Throughout the
2 event, the cost capture team provided guidance to charging questions as they were received from
3 the EOC and from other field support groups regarding the designation of fire-related damages
4 costs and posting costs using the appropriate work orders.

5 **C. Summary of 2018 West Fire Related Costs**

6 **1. Total Costs**

7 The total of 2018 West Fire related costs is \$1.7 million for Electric Transmission,
8 Electric Distribution, and Gas (Distribution and Transmission).

9 **2. Total CPUC Versus FERC Costs**

10 The total of CPUC-jurisdictional costs is \$1.7 million (\$1.7 million for Electric
11 Distribution and less than \$0.1 million for Gas), and FERC-jurisdictional costs are less than \$0.1
12 million (for Electric Transmission), as shown in Exhibit 21.

13 **3. CPUC Incremental Versus Non-Incremental Costs**

14 Of the \$1.7 million CPUC Costs, \$1.1 million are incremental costs and \$0.6 million are
15 non-incremental costs, as shown in Exhibit 22.

16 **4. CEMA Costs**

17 The balance recorded to the 2018 West Fire CEMA on September 30, 2022 is \$0.6
18 million (Electric Distribution \$0.6 million and Gas less than \$0.1 million). This amount includes
19 incremental O&M expenses of \$0.3 million (Electric Distribution \$0.3 million and Gas less than
20 \$0.1 million), Electric Distribution capital-related expenses (depreciation, taxes and return on
21 incremental ratebase) of \$0.3 million, and interest on the CEMA balance of less than \$0.1
22 million. A schedule reflecting the costs recorded to the 2018 West Fire CEMA through
23 September 30, 2022 is included as Exhibit 23.

1 **5. Total Costs by Cost Category**

2 As shown in Exhibit 21, total fire-related costs recorded through September 30, 2022 are
3 \$1.7 million. This total recorded amount reflects all fire-related costs: distribution and
4 transmission; O&M and capital; for electric and gas operations. As described in Sections V and
5 XV herein, SDG&E is seeking in this Application recovery of only the CPUC-jurisdictional
6 incremental O&M and capital-related costs incurred due to the 2018 West Fire (as shown in
7 Exhibit 22). To analyze the total costs incurred in determining incremental versus non-
8 incremental expenses, the costs of responding to the 2018 West Fire are summarized into major
9 cost categories. Regarding the operational response to the 2018 West Fire, in the direct
10 testimony of Peter M. Pavao, it refers to the electric operational activities are discussed, and the
11 accompanying direct testimony of Patrick Kinsella in which the gas operational activities are
12 discussed. These operational activities include costs associated with internal labor, materials,
13 overhead, vehicle charges, external labor and services/other. As noted in Section V, above, only
14 incremental costs are included in this CEMA request, as described below:

15 Internal Labor

16 Total CPUC internal labor costs incurred by SDG&E totaled \$0.5 million. Straight-time
17 labor totaled less than \$0.1 million, and overtime costs totaled \$0.5 million. Most of the internal
18 overtime costs were incurred by SDG&E crews and operations staff in performing replacement
19 and repair for distribution poles. Labor costs were also incurred for various support work,
20 including providing crew support, fleet support, as well as performing contract administration
21 functions.

1 Materials

2 The SDG&E Supply Management Team responded to the continuously evolving
3 assessment reports for materials required for the field restoration efforts. As the fire-related
4 damages continued, Supply Management supplemented the current inventory of materials with
5 expedited purchases from contracted suppliers and material distributors. In total, approximately
6 \$0.1 million of CPUC materials costs primarily poles, wires and associated attachments were
7 incurred coming from existing inventory and purchases from suppliers. These suppliers worked
8 tirelessly and in coordination with SDG&E's Logistics organization, cross-docking materials and
9 making deliveries around the clock to SDG&E warehouses and remote staging areas.

10 Overhead

11 Overhead costs added on both CPUC O&M and capital work totaled \$0.7 million.
12 Common overheads are loaded depending on whether the work is capital or O&M. These
13 overheads are core labor loaders (including pension and benefits, incentive compensation plan
14 (ICP), vacation and sickness, and payroll tax loaders). All overheads associated with O&M
15 labor are considered non-incremental. Incremental capital labor overheads reflect only payroll
16 taxes and the ICP overhead assigned to overtime labor. All other capital labor loaders are
17 considered non-incremental. Other common incremental overheads include the non-labor
18 portion of contract administration, shop order, small tools and purchasing and warehouse. For
19 O&M these overheads are considered non-incremental but for capital they are incremental.
20 Additional overheads are loaded on capital work only. These overheads include engineering,
21 department overheads and administrative. Regarding these capital overhead costs, only the non-
22 labor portion is considered incremental. The total incremental capital overheads totaled \$0.3
23 million.

1 Vehicle Charges

2 Transportation costs included SDG&E's vehicle and equipment costs used by the various
3 crews. The CPUC usage of the Company fleet and equipment totaled \$0.1 million. None of the
4 vehicle charges is considered incremental.

5 Services/Other

6 CPUC Services/Other costs totaled \$0.2 million for O&M and capital work. These costs
7 included \$0.1 million for contract crews that provided fire-related assistance clearing downed
8 power lines and removing debris, digging pole holes, reconstructing electric distribution systems,
9 and cleaning up destroyed facilities. Contract crews were required to assist SDG&E internal
10 crews to meet the challenges created by the 2018 West Fire. SDG&E's Construction Services
11 department was the primary group involved in the contracting and accounting of contract crew
12 costs. As described below, strong internal and system controls were demonstrated in contracting
13 and accounting for contract crew costs.

14 The local contractors used during the 2018 West Fire were the same contractors used in
15 normal business operations. The current agreements for each of the sub-contractors at the
16 existing rates for labor and equipment remained in effect for the electrical and digging work.
17 Other supplemental contractor services reflected competitively bid rates. Local contracted crews
18 were called off their normal routine work and assigned to the fire-related restoration efforts.

19 The Construction Services department established special purchase orders in SDG&E's
20 accounting system, SAP, to isolate 2018 West Fire contract crew charges from normal business
21 contract work. Each of the contractors was issued individual purchase orders by district and
22 work type, such as distribution pole digging and clean-up. The purchase orders were established
23 with the appropriate fire-related accounting information to properly charge the contract crew

1 costs. Each of the contractors continued to submit their invoices for their fire-related labor and
2 equipment costs by crew and work date, referencing the special fire-related purchase order and
3 accounting information.

4 Based upon the SDG&E Contract Administrator's direct knowledge of the fire-related
5 job, and the field notes and daily crew activity reports that were signed by both the Contract
6 Administrator and the crew foreman, the invoices were reviewed and approved as appropriate.
7 Once the invoices were approved, the invoices were posted, and payment was made in
8 accordance to the purchase order terms.

9 This category of costs also reflects outside services such as helicopter and equipment
10 rental. Approximately \$0.1 million was incurred for such external services.

11 **XI. 2019 WINTER STORMS**

12 **A. Authorization to Establish CEMA**

13 Pursuant to Resolution E-3238, dated July 24, 1991, SDG&E notified the Executive
14 Director of the CPUC by letter on March 22, 2019, that it had invoked its CEMA for both its
15 electric and gas departments to record the costs associated with the 2019 Winter Storms. A copy
16 of this letter to the Executive Director is included with this testimony as Exhibit 5. In
17 accordance with SDG&E's adopted CEMA tariff, the letter stated that the event had been
18 declared a state of emergency by the state government. The letter included a description of the
19 event as well as a preliminary total cost estimate. Upon the submission of the letter of
20 notification, SDG&E was authorized to record to CEMA the appropriate costs incurred because
21 of this catastrophic event. In the accompanying direct testimony of Peter M. Pavao, it refers to
22 an overview of the conditions and circumstances associated with the 2019 Winter Storms are
23 discussed.

1 **B. Accounting for 2019 Winter Storms**

2 In 2019, several winter storms moved through the SDG&E service territory between
3 January 5, 2019 and February 28, 2019. In response to these winter storms, the SDG&E EOC
4 was activated three times: January 14, 2019 to January 18, 2019; January 31, 2019 to February
5 4, 2019; and February 13, 2019 to February 17, 2019. In response to these emergency
6 notifications from the EOC, SDG&E's cost capture team (this team is composed of members
7 from SDG&E's Plant Accounting and Business Planning departments) had representatives at the
8 EOC to support the Company's efforts efficiently and effectively. On February 15, 2019,
9 SDG&E's cost capture team activated various work orders to capture the costs of the emergency
10 work, including time spent by field personnel to restore the infrastructure and power to
11 customers. These orders were preliminarily established after the 2018 West Fire for use in
12 capturing costs should a similar catastrophic event occur in the future.

13 As field personnel alerted the EOC about damage to both distribution and transmission
14 facilities and the nature of the restoration and repair activity, additional work orders were
15 established to ensure all related costs were captured and to facilitate the cost recovery efforts. To
16 ensure employees were properly charging work orders, the cost capture team actively
17 communicated with the operating organizations. Having the cost capture team present at the
18 EOC during the critical initial days of the 2019 Winter Storms event enabled cost capture team
19 personnel to provide timely guidance to other EOC departments on the proper charging of 2019
20 Winter Storms event-related costs. The cost capture team personnel in the EOC were also able
21 to communicate the company's needs and requests to the back-office accounting personnel in an
22 efficient manner. This proactive and timely involvement resulted in an efficient cost-capturing
23 process.

1 **1. Work Orders Used to Track Costs**

2 Two primary work orders were established to capture electric and gas restoration work.
3 Within these work orders, associated internal orders were established to further categorize work
4 activities between capital and O&M and by FERC account. These internal orders also allowed
5 for the differentiation of electric distribution versus electric transmission costs. To determine the
6 total costs incurred because of the 2019 Winter Storms, other support costs associated with the
7 restoration of utility service, or the repair and replacement of utility facilities, were also tracked
8 in specific internal orders. These support orders were established to record costs such as crew
9 support for environmental support, fleet support, Construction Services contract administration
10 support and food services. The groups that charged these support orders were not directly in the
11 field restoring service but were in the back office supporting the employees in the field.

12 **2. Communications of Accounting Procedures to Record Costs**

13 To provide guidance and a common understanding of how to charge costs during the
14 2019 Winter Storms, the cost capture team issued a communication on February 15, 2019. This
15 communication included attachments that provided comprehensive accounting procedures, lists
16 of the various internal orders and their account descriptions, and general charging guidance.
17 With this communication, supervisory personnel in the field instructed the employees and their
18 support groups about how and what costs to charge to the winter storm related restoration
19 activities. These groups were then able to review time postings and code invoices so that the
20 costs were appropriately and accurately captured. This initial communication was followed by
21 updates as needed to include a revised list of internal orders. The list of internal orders continued
22 to be updated as needed to appropriately capture the costs of the winter storm-related restoration
23 activities. Throughout the event, the cost capture team provided guidance to charging questions

1 as they were received from the EOC and from other field support groups regarding the
2 designation of winter storm-related damages costs and the posting costs using the appropriate
3 work orders.

4 **C. Summary of 2019 Winter Storms Related Costs**

5 **1. Total Costs**

6 Total 2019 Winter Storms related costs are \$1.8 million for Electric Transmission and
7 Electric Distribution.

8 **2. Total CPUC Versus FERC Costs**

9 The total of CPUC costs are \$1.8 million for Electric Distribution and FERC costs are
10 less than \$0.1 million (for Electric Transmission) see Exhibit 24.

11 **3. CPUC Incremental Versus Non-Incremental Costs**

12 Of the \$1.8 million CPUC Costs, \$0.9 million are incremental costs and \$0.9 million are
13 non-incremental costs, see Exhibit 25.

14 **4. CEMA Costs**

15 The balance recorded to the 2019 Winter Storm CEMA on September 30, 2022 is \$0.6
16 million for Electric Distribution. This amount includes incremental O&M expenses of \$0.4
17 million for Electric Distribution, Electric Distribution capital-related expenses (depreciation,
18 taxes and return on incremental rate base) of \$0.2 million, and interest on the CEMA balance of
19 less than \$0.1 million. A schedule reflecting the costs recorded to the 2019 Winter Storm CEMA
20 through September 30, 2022 is included as Exhibit 26.

21 **5. Total Costs by Cost Category**

22 As shown in Exhibit 24, total storm-related costs recorded through September 30, 2022
23 are \$1.8 million. This total recorded amount reflects all storm-related costs: distribution and

1 transmission; O&M and capital; for electric operations. As described in Sections V and XV
2 herein, SDG&E is seeking in this Application recovery of only the CPUC-jurisdictional
3 incremental O&M and capital-related costs incurred due to the 2019 Winter Storms (as shown in
4 Exhibit 25). To analyze the total costs incurred in determining incremental versus non-
5 incremental expenses, the costs are summarized into major cost categories. Regarding the
6 operational response to the 2019 Winter Storms, refer to the direct testimony of Peter M. Pavao
7 where the electric operational activities are discussed. These operational activities include costs
8 associated with internal labor, materials, overhead, vehicle charges, external labor and
9 services/other. As noted in Section V above, only incremental costs are included in this CEMA
10 request, as described below.

11 Internal Labor

12 Total CPUC internal labor cost incurred by SDG&E for the 2019 Winter Storms totaled
13 \$0.9 million. Straight-time labor costs totaled \$0.2 million and overtime costs totaled \$0.7
14 million. Most of the internal overtime costs incurred were by SDG&E crews and operations staff
15 being mobilized in advance of the storm, staging first responders, internal line crews, support
16 crews such as traffic control, hydro-excavation, hazardous materials, heavy equipment,
17 emergency management staff, etc., situated at district yards and strategic field locations so that
18 they are available to immediately assess and repair damage. Once it was safe to do so, SDG&E
19 crews and operations staff assessed and repaired primary distribution outages by performing
20 replacement and repair work for distribution and transmission poles. There were also labor costs
21 incurred for various support work, including providing crew support, fleet support, and contract
22 administration functions.

1 Materials

2 The SDG&E Supply Management Team responded to the continuously evolving
3 assessment reports for materials required for the field restoration efforts. As the storm-related
4 damage continued, Supply Management supplemented the current inventory of materials with
5 expedited purchases from contracted suppliers and materials distributors. In total, less than \$0.1
6 million of CPUC materials costs were incurred coming from existing inventory and purchases
7 from suppliers. These suppliers worked tirelessly and in coordination with SDG&E's Logistics
8 organization, cross-docking materials, and making deliveries around the clock to SDG&E
9 warehouses and remote staging areas. Most of the materials costs were for poles, insulators, and
10 hardware.

11 Overhead

12 Overhead costs loaded on both CPUC O&M and capital work totaled \$0.8 million.
13 Common overheads are loaded depending on whether the work is capital or O&M. These
14 overheads are core labor loaders (including pension and benefits, incentive compensation plan
15 (ICP), vacation and sickness, and payroll tax loaders). All overheads associated with O&M
16 labor are considered non-incremental. Incremental capital labor overheads reflect only payroll
17 taxes and the ICP overhead assigned to overtime labor. All other capital labor loaders are
18 considered non-incremental. Other common incremental overheads include the non-labor
19 portion of contract administration, shop order, small tools and purchasing and warehouse. For
20 O&M these overheads are considered non-incremental but for capital they are incremental.
21 Additional overheads are loaded on capital work only. These overheads include engineering,
22 department overheads and administrative. Regarding these capital overhead costs, only the non-

1 labor portion is considered incremental. The total incremental capital overheads totaled \$0.2
2 million.

3 Vehicle Charges

4 Transportation costs included SDG&E's vehicle and equipment costs used by the various
5 crews. The CPUC-jurisdictional costs from usage of the Company fleet and equipment totaled
6 \$0.1 million. None of the vehicle charges is considered incremental.

7 Services/Other

8 CPUC-recoverable Services/Other costs for this emergency event totaled \$0.1 million for
9 O&M and capital work. Contract crews provided storm-related assistance clearing downed
10 power lines and removing debris, digging pole holes, reconstructing electric distribution systems
11 and cleaning up destroyed facilities. Contract crews were required to assist SDG&E internal
12 crews to meet the challenges created by the 2019 Winter Storm. SDG&E's Construction
13 Services department was the primary group involved in the contracting and accounting of
14 contract crew costs. As described below, strong internal and system controls were demonstrated
15 in contracting and accounting for contract crew costs.

16 The local contractors used during the 2019 Winter Storms were the same contractors used
17 in normal business operations. The current agreements for each of the sub-contractors at the
18 existing rates for labor and equipment remained in effect for the electrical and digging work.
19 Other supplemental contractor services reflected competitively bid rates. Local contracted crews
20 were called off their normal routine work and assigned to the storm-related restoration efforts.

21 The Construction Services department established special purchase orders in SDG&E's
22 accounting system, SAP, to isolate 2019 Winter Storms contract crew charges from normal
23 business contract work. Each of the contractors was issued individual purchase orders by district

1 and work type, such as distribution pole digging and clean-up. The purchase orders were
2 established with the appropriate storm-related accounting information to properly charge the
3 contract crew costs. Each of the contractors continued to submit their invoices for their storm-
4 related labor and equipment by crew and work date, referencing the special storm-related
5 purchase order and accounting information.

6 Based upon the SDG&E Contract Administrator's direct knowledge of the storm-related
7 job, and the field notes and daily crew activity reports that were signed by both the Contract
8 Administrator and the crew foreman, the invoices were reviewed and approved as appropriate.
9 Once the invoices were approved, the invoices were posted, and payment was made in
10 accordance with the purchase order terms.

11 **XII. 2020 COVID-19 PANDEMIC**

12 **A. Authorization to Establish CEMA**

13 Pursuant to Resolution E-3238, dated July 24, 1991, SDG&E notified the Executive
14 Director of the CPUC by letter on March 17, 2020, that it had invoked its CEMA for both its
15 electric and gas departments to record the costs associated with the 2020 COVID-19 Pandemic.
16 A copy of this letter to the Executive Director is included with this testimony as Exhibit 6. In
17 accordance with SDG&E's adopted CEMA tariff, the letter stated that the event had been
18 declared a state of emergency by the federal and state governments. The letter included a
19 description of the event. Upon submission of the letter of notification, SDG&E was authorized
20 to record to CEMA the appropriate costs incurred due to this catastrophic event. In the
21 accompanying direct testimony of Ron Kiralla, it refers to an overview of the conditions and
22 circumstances associated with the COVID-19 Pandemic are discussed.

1 **B. Accounting for 2020 COVID-19 Pandemic**

2 Unlike other emergencies, the unique uncertainties surrounding the 2020 COVID-19
3 outbreak and its spread were initially difficult to predict. In this developing pandemic situation,
4 the full scope of the impact was slow in developing. In response to this developing emergency,
5 the SDG&E EOC was activated on March 4, 2020, SDG&E’s cost capture team (this team is
6 composed of members from SDG&E’s Plant Accounting and Business Planning departments)
7 and had representatives at the EOC to support the company’s efforts efficiently and effectively.
8 On March 10, 2020, SDG&E’s cost capture team activated various work orders to capture the
9 costs of the developing pandemic emergency work. These orders modeled after the 2019 West
10 Fire for use in capturing costs should another catastrophic event occur in the future. As
11 information became available, SDG&E modified and created mitigation strategies, internal
12 policies, and workforce engagement efforts to remain compliant with the local, state, and federal
13 guidelines. Additional work orders were established to ensure all emergency-related costs were
14 captured and to facilitate the cost recovery efforts. To ensure employees were properly charging
15 work orders, the cost capture team actively communicated with the operating organizations.
16 Having the cost capture team present at the EOC during the 2020 COVID-19 Pandemic event
17 enabled cost capture team personnel to provide timely guidance to other EOC departments on the
18 proper charging of 2020 COVID-19 Pandemic event-related costs. The cost capture team
19 personnel in the EOC were also able to communicate the Company’s needs and requests to the
20 back-office accounting personnel in an efficient manner. This proactive and timely involvement
21 resulted in an efficient cost capturing process.

1 **1. Work Orders Used to Track Costs**

2 Two primary work orders were established to capture electric and gas emergency-related
3 costs. Within these work orders, associated internal orders were established to further categorize
4 work activities between capital and O&M and by FERC account. These internal orders also
5 allowed for the differentiation of electric distribution versus electric transmission costs. To
6 determine the total costs incurred because of the 2020 COVID-19 Pandemic, other support costs
7 associated with complying with local, state and federal guidelines were also tracked in specific
8 internal orders. These support orders were established to record costs such as supply
9 management support, human resource communications and employee programs, IT support for
10 virtual meetings, and equipment and facilities support. The groups that charged these support
11 orders were not directly in the field, ensuring that the Company could continue serving
12 customers in a safe and reliable manner as local, state, and federal guidelines evolved.

13 **2. Communications of Accounting Procedures to Record Costs**

14 To provide guidance and a common understanding of how to charge costs during the
15 2020 COVID-19 Pandemic, SDG&E’s Senior Vice President, Controller and Chief Financial
16 Officer issued a communication on March 13, 2020 to all the Officers and Directors of the
17 Company. This communication included attachments that provided comprehensive accounting
18 procedures, lists of the various internal orders and their account descriptions and general
19 charging guidance. With this communication, supervisory personnel throughout the company
20 instructed the employees and their support groups about how and what costs to charge to the
21 pandemic-related activities. These groups were then able to review time postings and code
22 invoices so that the costs were appropriately and accurately captured. This initial
23 communication was followed by updates as needed to include a revised list of internal orders.

1 The list of internal orders continued to be updated as needed to appropriately capture the costs of
2 the pandemic-related restoration activities. Throughout the event the cost capture team provided
3 guidance to charging questions as they were received from the EOC and from other field support
4 groups regarding the designation of pandemic related damages costs and posting costs using the
5 appropriate work orders.

6 **C. Summary of 2020 COVID-19 Pandemic Related Costs**

7 **1. Total Costs**

8 The total of 2020 COVID-19 Pandemic-related costs recorded through September 30,
9 2022 is \$50.3 million for Electric Transmission, Electric Distribution, and Gas (Distribution and
10 Transmission).

11 **2. Total CPUC Versus FERC Costs**

12 The total CPUC-jurisdictional cost is \$40.0 million (\$28.1 million for Electric
13 Distribution and \$11.9 million for Gas), and FERC-jurisdictional costs are \$10.3 million (for
14 Electric Transmission), see Exhibit 27.

15 **3. CPUC Incremental Versus Non-Incremental Costs**

16 Of the \$40.0 million in CPUC-jurisdictional costs, \$33.7 million are incremental costs,
17 and \$6.3 million are non-incremental costs, see Exhibit 28.

18 **4. Savings Operational and Employee Related due to COVID-19**

19 During the COVID-19 Pandemic, SDG&E experienced lower operational costs in various
20 areas. During 2020, the following operational savings of \$3.1 million occurred. Customer
21 Service Field Operations were discontinued due to the temporary suspension of collection
22 activities attributed to the COVID-related disconnection moratorium, and the temporary
23 Company policy suspending non-essential orders that require Customer Service Field technicians

1 to enter a customer's home saving \$2.5 million. Additionally, Gas System Integrity Damage
2 Prevention and Public Awareness was attenuated due to less in-person outreach and focus group
3 cancellations; instead, SDG&E hosted lower cost virtual outreach events and leveraged outreach
4 activities with other programs such as SB1371 and DIMP saving \$0.6 million. Electric
5 Distribution Grid Operations did not hire a summer intern saving less than \$0.1 million. During
6 2021, the following operational savings of \$3.5 million occurred. As in 2020, Customer Service
7 Field Operations was limited due to the continued suspension of collection activities attributed to
8 the COVID-related disconnection moratorium, and the continued temporary suspension of the
9 Company policy providing that non-essential orders that require Customer Service Field
10 technicians to enter a customer's home saving \$2.4 million. Also, there were savings from
11 Facility Operations due to fewer security guards at SDG&E's facilities because many SDG&E
12 employees were working from home during the pandemic saving \$1.0 million. Additionally,
13 many on-site Human Resources Wellness Programs were halted due to COVID social distancing
14 requirements and due to organizational changes the Wellness Programs Project Manager's labor
15 was charged to other activities saving \$0.1 million.

16 SDG&E also experienced lower employee costs due to reductions in business and
17 conference travel and associated lodging and conference attendance fees due to California's Stay
18 Home Order saving \$4.9 million. The requirement to stay at home caused employees to cancel
19 planned business trips, cancel participation in conferences, and participate in meetings via virtual
20 means. The reduced costs were associated with the following categories of employee expenses:
21 airfare, ground transportation, conference attendance fees and lodging.

1 **5. CEMA Costs**

2 The balance recorded to the 2020 COVID-19 Pandemic CEMA on September 30, 2022 is
3 \$22.3 million (Electric Distribution \$16.0 million and Gas \$6.3 million). This amount includes
4 incremental O&M expenses of \$33.6 million (Electric Distribution \$24.6 million and Gas \$9.0
5 million), savings attributed to COVID-19 of (\$11.5) million (Electric Distribution (\$8.8) million
6 and Gas (\$2.7) million), and interest on the CEMA balance of \$0.2 million. A schedule
7 reflecting the costs recorded to the 2020 COVID-19 Pandemic CEMA through September 30,
8 2022 is included as Exhibit 29.

9 **6. Total Costs by Cost Category**

10 As shown in Exhibit 27, the total of pandemic-related costs recorded through September
11 30, 2022 is \$50.3 million. This total recorded amount reflects all pandemic-related costs for
12 electric and gas operation: distribution and transmission; O&M and savings. As described in
13 Sections V and XV herein, SDG&E is seeking in this Application recovery of only the CPUC-
14 jurisdictional incremental O&M costs incurred because of the 2020 COVID-19 Pandemic (as
15 shown in Exhibit 30). To analyze the total costs incurred in determining incremental versus non-
16 incremental expenses, the costs are summarized into major cost categories. Refer to the
17 accompanying direct testimony of Ron Kiralla where the Company’s response to the 2020
18 COVID-19 Pandemic is discussed. This response includes costs associated with internal labor,
19 materials, overhead, vehicle charges, external labor and services/other. As noted in Section V
20 above, only incremental costs are included in this CEMA request, as described below.

21 Internal Labor

22 Total CPUC-jurisdictional costs from internal labor incurred by SDG&E totaled \$8.3
23 million. Straight-time labor totaled \$1.9 million and overtime costs totaled \$6.4 million. Most

1 of the internal overtime costs were incurred specifically in support of COVID-19 electric and gas
2 distribution activities; overtime costs incurred when employees must be on-site due to the March
3 25, 2020 union Letter of Understanding without job-specific charging available; overtime costs
4 incurred to backfill for COVID-19 related absences; increased labor costs due to union sequester
5 agreement. Also, significant internal overtime costs focused on assisting customers in the
6 following ways: COVID informational media campaigns and overtime costs incurred by
7 Customer Field, Customer Contact, Customer Support and Billing/Collections groups for
8 customer-focused work. These activities were specifically in support of COVID-19 protocols
9 and are in addition to and outside of the standard general rate case-authorized activities.
10 Additional labor expense was incurred for various support work, including Human Resources,
11 Supply Management, IT, Real Estate and Facilities functions.

12 Materials

13 The SDG&E Supply Management Team responded to the continuously evolving
14 assessment of federal, state, and local guidance to purchase the necessary supplies and personal
15 protective equipment to combat and minimize the spread and impacts of the COVID-19 virus.
16 As the pandemic continued, Supply Management supplemented the current inventory of
17 materials with expedited purchases from contracted suppliers and material distributors. In total,
18 approximately \$3.9 million of CPUC-recoverable materials costs were incurred coming from
19 existing inventory and purchases from suppliers. These suppliers worked tirelessly and in
20 coordination with SDG&E's Logistics organization, cross-docking materials and making
21 deliveries around the clock to SDG&E warehouses and remote staging areas. Most of the
22 materials costs were for air filtration systems, disinfectant cleaning supplies, face coverings,
23 hand sanitizer, respirators, nitrile gloves, shoe coverings, and coveralls.

1 Overhead

2 Overhead costs added on CPUC O&M activities totaled \$4.1 million. These overheads
3 are core labor loaders (including pension and benefits, incentive compensation plan (ICP),
4 vacation and sickness, and payroll tax). All overheads associated with O&M labor are
5 considered non-incremental.

6 Vehicle Charges

7 Transportation costs included SDG&E's vehicle and equipment costs used by the various
8 field employees and crews. The CPUC-jurisdictional costs from usage of the Company fleet and
9 equipment totaled \$0.2 million. None of the vehicle charges is considered incremental.

10 Services/Other

11 CPUC Services/Other costs totaled \$23.4 million for O&M activities. This category of
12 CPUC-recoverable costs reflects outside services related to Real Estate and Facilities setting up
13 alternative work sites, trailer rentals, porta potties, furniture, or other means of compliance with
14 mandated social distancing. Approximately \$10.3 million was incurred for such external
15 services. Human Resources undertook several additional emergency-related efforts to address
16 and mitigate the impacts of the pandemic. For example, SDG&E retained infectious disease
17 medical experts in an advisory capacity to discuss mitigation strategies and workforce concerns
18 and to interpret evolving federal, state, and local guidance; counseling services for employees;
19 provided day-care services for quarantined employees; covered vaccination costs; provided
20 timely exposure notifications; and facilitated offsite polymerase chain reaction (PCR) nasal swab
21 testing of sequestered employees and onsite antigen testing of select employee groups, as
22 needed. Approximately \$9.0 million was incurred for such external services. Incremental
23 vehicles had to be rented as COVID protocols addressed situations when a single vehicle needed

1 to be shared by multiple occupants. To the extent feasible, vehicles are only occupied by a
2 single individual which resulted in approximately \$2.0 million of additional costs. The
3 Company also rented backup generators costing \$1.2 million to ensure that power was delivered
4 to customers who were working from home or may have health issues where having home power
5 was critical when an ongoing major project would have normally necessitated a power outage.

6 **XIII. AUGUST 2020 EXTREME HEAT EVENT**

7 **A. Authorization to Establish CEMA**

8 Pursuant to Resolution E-3238, dated July 24, 1991, SDG&E notified the Executive
9 Director of the CPUC by letter on September 14, 2020, that it had invoked its CEMA for both its
10 electric and gas departments to record the costs associated with the August 2020 Extreme Heat
11 Event. A copy of this letter to the Executive Director is included with this testimony as Exhibit
12 7. In accordance with SDG&E's adopted CEMA tariff, the letter stated that the event had been
13 declared a state of emergency by the state government. The letter included a description of the
14 event as well as a preliminary total cost estimate. Upon submission of the letter of notification,
15 SDG&E was authorized to record to CEMA the appropriate costs incurred because of this
16 catastrophic event. Refer to the accompanying direct testimony of Peter M. Pavao where an
17 overview of the conditions and circumstances associated with the 2020 August Extreme Heat
18 Event are discussed.

19 **B. Accounting for August 2020 Extreme Heat Event**

20 Beginning on August 14, 2020, a significant heat wave struck California, bringing
21 widespread temperatures well in excess of 100 degrees throughout the state. In response to an
22 emergency notification from the SDG&E EOC on August 14, 2020, SDG&E's cost capture team
23 (this team is composed of members from SDG&E's Plant Accounting and Business Planning

1 departments) had representatives at the EOC to support the Company's efforts efficiently and
2 effectively. On August 17, 2020, SDG&E's cost capture team activated various work orders to
3 capture the costs of the emergency work, including time spent by field personnel to restore the
4 infrastructure and power to customers. These orders were preliminarily established after the
5 2020 COVID-19 Pandemic for use in capturing costs should a similar catastrophic event occur in
6 the future. As field personnel alerted the EOC about damage to both distribution and
7 transmission facilities and the nature of the restoration and repair activity, additional work orders
8 were established to ensure all related costs were captured and to facilitate the cost recovery
9 efforts. To ensure employees were properly charging work orders, the cost capture team actively
10 communicated with the operating organizations. Having the cost capture team present at the
11 EOC during the critical initial days of the August 2020 Extreme Heat event enabled cost capture
12 team personnel to provide timely guidance to other EOC departments on the proper charging of
13 August 2020 Extreme Heat event-related costs. The cost capture team personnel in the EOC
14 were also able to communicate the Company's needs and requests to the back-office accounting
15 personnel in an efficient manner. This proactive and timely involvement resulted in an efficient
16 cost-capturing process.

17 **1. Work Orders Used to Track Costs**

18 Two primary work orders were established to capture electric and gas restoration work.
19 Within these work orders, associated internal orders were established to further categorize work
20 activities between capital and O&M and by FERC account. These internal orders also allowed
21 for the differentiation of electric distribution versus electric transmission costs. To determine the
22 total costs incurred because of the August 2020 Extreme Heat Event, other support costs
23 associated with the restoration of utility service, or the repair or replacement of utility facilities,

1 were also tracked in specific internal orders. These support orders were established to record
2 costs such as crew support for environmental support, fleet support, Construction Services
3 contract administration support and food services. The groups that charged these support orders
4 were not directly in the field restoring service but were in the back office supporting the
5 employees in the field.

6 **2. Communications of Accounting Procedures to Record Costs**

7 To provide guidance and a common understanding of how to charge costs during the
8 August 2020 Extreme Heat Event, the cost capture team issued a communication on August 17,
9 2020. This communication included attachments that provided comprehensive accounting
10 procedures, lists of the various internal orders and their account descriptions and general
11 charging guidance. With this communication, supervisory personnel in the field instructed the
12 employees and their support groups about how and what costs to charge to the extreme heat-
13 related restoration activities. These groups were then able to review time postings and code
14 invoices so that the costs were appropriately captured. This initial communication was followed
15 by updates as needed to include a revised list of internal orders. The list of internal orders
16 continued to be updated as needed to appropriately capture the costs of the extreme heat-related
17 restoration activities. Throughout the event, the cost capture team provided guidance to charging
18 questions as they were received from the EOC and from other field support groups regarding the
19 designation of extreme heat related damages costs and posting costs using the appropriate work
20 orders.

1 **C. Summary of August 2020 Extreme Heat Event Related Costs**

2 **1. Total Costs**

3 The total of August 2020 Extreme Heat Event-related costs is \$0.4 million for Electric
4 Distribution.

5 **2. Total CPUC Versus FERC Costs**

6 The total CPUC-jurisdictional costs is \$0.4 million for Electric Distribution. There were
7 no Electric Transmission costs for this event, as shown in Exhibit 30.

8 **3. CPUC Incremental Versus Non-Incremental Costs**

9 Of the \$0.4 million CPUC-jurisdictional costs, \$0.3 million are incremental costs and
10 \$0.1 million are non-incremental costs, as shown in Exhibit 31.

11 **4. CEMA Costs**

12 The balance recorded to the August 2020 Extreme Heat Event CEMA on September 30,
13 2022 is \$0.2 million for Electric Distribution. This amount includes incremental O&M expenses
14 of \$0.2 million for Electric Distribution and interest on the CEMA balance of less than \$0.1
15 million. Due to the immateriality of the capital-related costs none were recorded in this CEMA.
16 A schedule reflecting the costs recorded to the August 2020 Extreme Heat Event CEMA through
17 September 30, 2022 is included as Exhibit 32.

18 **5. Total Costs by Cost Category**

19 As shown in Exhibit 30, total extreme heat-related costs recorded through September 30,
20 2022 are \$0.4 million. This total recorded amount reflects all extreme heat-related costs for
21 electric distribution O&M and capital. As described in Sections V and XV herein, SDG&E is
22 seeking in this Application recovery of only the CPUC-jurisdictional incremental O&M costs
23 incurred because of the August 2020 Extreme Heat Event (as shown in Exhibit 31). To analyze

1 the total costs incurred in determining incremental versus non-incremental expenses, the costs
2 are summarized into major cost categories. Refer to the accompanying direct testimony of Peter
3 M. Pavao where the electric operational activities to respond to the August 2020 Extreme Heat
4 Event are discussed. These operational activities include costs associated with internal labor,
5 materials, overhead, vehicle charges, external labor and services/other. As noted in Section V
6 above, only incremental costs are included in this CEMA request, as described below.

7 Internal Labor

8 The total of CPUC-jurisdictional internal labor costs incurred by SDG&E totaled \$0.2
9 million. Straight-time labor costs totaled less than \$0.1 million, and overtime costs totaled \$0.2
10 million. Most of the internal overtime costs incurred for this emergency event were by SDG&E
11 crews and operations staff who were responsible for switching activities, patrolling lines after
12 forced outages, and responding to transformers or heat-related failures of the system. There were
13 also labor costs incurred for various support work, including crew support, fleet support, and
14 contract administration functions.

15 Materials

16 The SDG&E Supply Management Team responded to the continuously evolving
17 assessment reports for materials required for the field restoration efforts. In total, less than \$0.1
18 million of CPUC-recoverable material costs were incurred coming from existing inventory. Most
19 of the materials costs were for transformers, wires, and associated equipment.

20 Overhead

21 Overhead costs added on both CPUC O&M and capital work totaled \$0.1 million.
22 Common overheads are loaded depending on whether the work is capital or O&M. These
23 overheads are core labor loaders (including pension and benefits, incentive compensation plan

1 (ICP), vacation and sickness, and payroll tax loaders). All overheads associated with O&M
2 labor are considered non-incremental. Incremental capital labor overheads reflect only payroll
3 taxes and the ICP overhead assigned to overtime labor. All other capital labor loaders are
4 considered non-incremental. Other common incremental overheads include the non-labor
5 portion of contract administration, shop order, small tools and purchasing and warehouse. For
6 O&M these overheads are considered non-incremental but for capital they are incremental.
7 Additional overheads are loaded on capital work only. These overheads include engineering,
8 department overheads and administrative. Regarding these capital overhead costs, only the non-
9 labor portion is considered incremental. The total incremental capital overheads totaled less than
10 \$0.1 million.

11 Vehicle Charges

12 Transportation costs include SDG&E's vehicle and equipment costs used by the various
13 crews. The CPUC- jurisdictional usage of the Company fleet and equipment totaled less than
14 \$0.1 million. None of the vehicle charges is considered incremental.

15 Services/Other

16 CPUC Services/Other costs totaled less than \$0.1 million for both O&M and capital
17 work. Contract firefighting resources served in the role of dedicated fire patrollers. Their focus
18 was on fire prevention, accompanying SDG&E crews while these crews performed assessment,
19 make-safe, and restorative activities in areas with extreme fire potential to prevent ignitions from
20 utility activities.

1 **XIV. SEPTEMBER 2020 EXTREME HEAT AND VALLEY FIRE EVENT**

2 **A. Authorization to Establish CEMA**

3 Pursuant to Resolution E-3238, dated July 24, 1991, SDG&E notified the Executive
4 Director of the CPUC by letter on October 1, 2020, that it had invoked its CEMA for both its
5 electric and gas departments to record the costs associated with the September 2020 Extreme
6 Heat and Valley Fire Event. A copy of this letter to the Executive Director is included with this
7 testimony as Exhibit 8. In accordance with SDG&E’s adopted CEMA tariff, the letter stated that
8 the event had been declared a state of emergency by the state government. The letter included a
9 description of the event as well as a preliminary total cost estimate. Upon the submission of the
10 letter of notification, SDG&E was authorized to record to CEMA the appropriate costs incurred
11 because of this catastrophic event. Refer to the accompanying direct testimony of Peter M.
12 Pavao where an overview of the conditions and circumstances associated with the September
13 2020 Extreme Heat and Valley Fire Event are discussed.

14 **B. Accounting for September 2020 Extreme Heat and Valley Fire Event**

15 The second heat event of 2020 began on September 2 with the expectation of record-
16 breaking high temperatures with load curtailments predicted. In response to an emergency
17 notification from the SDG&E EOC on September 2, 2020, SDG&E’s cost capture team (this
18 team is composed of members from SDG&E’s Plant Accounting and Business Planning
19 departments) had representatives at the EOC to support the Company’s efforts efficiently and
20 effectively. On September 4, 2020, SDG&E’s cost capture team activated various work orders
21 to capture the costs of the emergency work, including time spent by field personnel to restore the
22 infrastructure and power to customers. These orders were initially established after the August
23 2020 Extreme Heat Event for use in capturing costs should a similar catastrophic event occur in

1 the future. During this heat event, on September 5, 2020, the Valley Fire ignited near Spirit Trail
2 in the Alpine area of San Diego County. As field personnel alerted the EOC about damage to
3 both distribution and transmission facilities and the scope of the required restoration and repair
4 activity, additional work orders were established to ensure all related costs were captured and to
5 facilitate the cost recovery efforts. To ensure employees were properly charging work orders,
6 the cost capture team actively communicated with the operating organizations. Having the cost
7 capture team present at the EOC during the critical initial days of the September 2020 Extreme
8 Heat and Valley Fire Event enabled cost capture team personnel to provide timely guidance to
9 other EOC departments on the proper charging of September 2020 Extreme Heat and Valley Fire
10 Event-related costs. The cost capture team personnel in the EOC were also able to communicate
11 the Company's needs and requests to the back-office accounting personnel in an efficient
12 manner. This proactive and timely involvement resulted in an efficient cost-capturing process.

13 **1. Work Orders Used to Track Costs**

14 Two primary work orders were established to capture electric and gas restoration work.
15 Within these work orders, associated internal orders were established to further categorize work
16 activities between capital and O&M and by FERC account. These internal orders also allowed
17 for the differentiation of electric distribution versus electric transmission costs. To determine the
18 total costs incurred due to the September 2020 Extreme Heat and Valley Fire Event, other
19 support costs associated with the restoration of utility service, or the repair or replacement of
20 utility facilities, were also tracked in specific internal orders. These support orders were
21 established to record costs such as crew support for environmental support, fleet support,
22 Construction Services contract administration support and food service. The groups that charged

1 these support orders were not directly in the field restoring service but were in the back office
2 supporting the employees in the field.

3 **2. Communications of Accounting Procedures to Record Costs**

4 To provide guidance and a common understanding of how to charge costs during the
5 September 2020 Extreme Heat and Valley Fire Event, the cost capture team issued a
6 communication on September 4, 2020. This communication included attachments that provided
7 comprehensive accounting procedures, lists of the various internal orders and their account
8 descriptions and general charging guidance. With this communication, supervisory personnel in
9 the field instructed the employees and their support groups about how and what costs to charge
10 to the extreme heat and Valley Fire-related restoration activities. These groups were then able to
11 review time postings and code invoices so that the costs were appropriately captured. This initial
12 communication was followed by updates as needed to include a revised list of internal orders.
13 The list of internal orders continued to be updated as needed to appropriately capture the costs of
14 the extreme heat and Valley Fire related restoration activities. Throughout the event, the cost
15 capture team provided guidance to charging questions as they were received from the EOC and
16 from other field support groups regarding the designation of extreme heat and Valley Fire-related
17 damages costs and the posting of those costs using the appropriate work orders.

18 **C. Summary of September 2020 Extreme Heat and Valley Fire Event Related** 19 **Costs**

20 **1. Total Costs**

21 The total of September 2020 Extreme Heat and Valley Fire Event-related costs is \$10.9
22 million for Electric Transmission and Distribution.

1 **2. Total CPUC Versus FERC Costs**

2 The total of CPUC- jurisdictional costs is \$10.4 million for Electric Distribution and
3 FERC- jurisdictional costs are \$0.5 million (for Electric Transmission), see Exhibit 33.

4 **3. CPUC Incremental Versus Non-Incremental Costs**

5 Of the \$10.4 million in CPUC- jurisdictional costs, \$7.4 million are incremental costs,
6 and \$3.0 million are non-incremental costs, as shown in Exhibit 34.

7 **4. CEMA Costs**

8 The balance recorded to the CEMA for the September 2020 Extreme Heat and Valley
9 Fire Event as of September 30, 2022 is \$5.2 million for Electric Distribution. This amount
10 includes incremental O&M expenses of \$4.9 million for Electric Distribution, Electric
11 Distribution capital-related expenses (depreciation, taxes and return on incremental rate base) of
12 \$0.3 million, and interest on the CEMA balance of less than \$0.1 million. A schedule reflecting
13 the costs recorded to the September 2020 Extreme Heat and Valley Fire Event CEMA through
14 September 30, 2022 is included as Exhibit 35.

15 **5. Total Costs by Cost Category**

16 As shown in Exhibit 33, the total extreme heat and Valley Fire-related costs recorded
17 through September 30, 2022 are \$10.9 million. This total recorded amount reflects all extreme
18 heat and Valley Fire-related costs for electric operations: distribution and transmission; O&M
19 and capital. As described in Sections V and XV herein, SDG&E is seeking in this Application
20 recovery of only the CPUC jurisdictional incremental O&M and capital-related costs incurred as
21 a result of the September 2020 Extreme Heat and Valley Fire Event (as shown in Exhibit 34).
22 To analyze the total costs incurred in determining incremental versus non-incremental expenses,
23 the costs are summarized into major cost categories. Refer to the accompanying direct testimony

1 of Peter M. Pavao where the electric operational activities to respond to the September 2020
2 Extreme Heat and Valley Fire Event are discussed. These operational activities include costs
3 associated with internal labor, materials, overhead, vehicle charges, external labor and
4 services/other. As noted in Section V above, only incremental costs are included in this CEMA
5 request, as described below.

6 Internal Labor

7 The total of CPUC- jurisdictional internal labor costs incurred by SDG&E totaled \$2.9
8 million. Straight-time labor totaled \$0.3 million, and overtime costs totaled \$2.6 million. Most
9 of the internal overtime costs incurred were by SDG&E crews and operations staff in performing
10 replacement and repair for distribution and transmission poles and associated structures damaged
11 by the wildfire. Along with the Valley Fire restoration effort, SDG&E crews had to repair and
12 replace damaged underground cable and numerous overheated transformers caused by the
13 extreme heat. There were also labor costs incurred for various support work, including crew
14 support, fleet support, and contract administration functions.

15 Materials

16 The SDG&E Supply Management Team responded to the continuously evolving
17 assessment reports for materials required for the field restoration efforts. As the extreme heat
18 and Valley Fire-related damages continued, Supply Management supplemented the current
19 inventory of materials with expedited purchases from contracted suppliers and materials
20 distributors. In total, approximately \$1.0 million of CPUC-recoverable materials costs were
21 incurred coming from existing inventory and purchases from suppliers. These suppliers worked
22 tirelessly and in coordination with SDG&E's Logistics organization, cross-docking materials and
23 making deliveries around the clock to SDG&E warehouses and remote staging areas. The

1 majority of the materials costs were for poles, wires, insulators, transformers and associated
2 hardware.

3 Overhead

4 Overhead costs added on both CPUC-jurisdictional O&M and capital work totaled \$2.6
5 million. Common overheads are loaded depending on whether the work is capital or O&M.

6 These overheads are core labor loaders (including pension and benefits, incentive compensation
7 plan (ICP), vacation and sickness, and payroll tax loaders). All overheads associated with O&M
8 labor are considered non-incremental. Incremental capital labor overheads reflect only payroll

9 taxes and the ICP overhead assigned to overtime labor. All other capital labor loaders are
10 considered non-incremental. Other common incremental overheads include the non-labor

11 portion of contract administration, shop order, small tools and purchasing and warehouse. For
12 O&M these overheads are considered non-incremental but for capital they are incremental.

13 Additional overheads are loaded on capital work only. These overheads include engineering,
14 department overheads and administrative. Regarding these capital overhead costs, only the non-
15 labor portion is considered incremental. The total incremental capital overheads totaled less than
16 \$0.7 million.

17 Vehicle Charges

18 Transportation costs included SDG&E's vehicle and equipment costs used by the various
19 crews. The CPUC- jurisdictional usage of the Company fleet and equipment totaled \$0.5
20 million. None of the vehicle charges is considered incremental.

21 External Labor

22 CPUC-recoverable costs totaled \$0.2 million for external labor acquired specifically for
23 the extreme heat and Valley Fire-related restoration of utility service or the repair and

1 replacement of facilities. These contract crews were required to assist SDG&E internal crews to
2 meet the challenges created by the 2020 September Extreme Heat and Valley Fire Event.

3 Services/Other

4 This category of CPUC-jurisdictional costs totaled \$3.1 million of which \$2.9 million is
5 incremental. Contract crew costs totaled \$2.3 million. In support of the fire prevention effort
6 during the heat event and the restoration work during the Valley Fire, SDG&E utilized Contract
7 Fire Resources and were successful in preventing further utility-related fire incidents in the
8 service territory. Construction contract crews worked to repair and maintain assets in areas
9 impacted by the Valley Fire. SDG&E's Construction Services department was the primary
10 group involved in the contracting and accounting of contract crew costs. As described below,
11 strong internal and system controls ensured accuracy in contracting and accounting for contract
12 crew costs.

13 The local contractors used during the September 2020 Extreme Heat and Valley Fire
14 Event were the same contractors used in normal business operations. The current agreements for
15 each of the sub-contractors at the existing rates for labor and equipment remained in effect for
16 the electrical and digging work. Other supplemental contractor services reflected competitively
17 bid rates. Local contracted crews were called off their normal routine work and assigned to the
18 extreme heat and Valley Fire-related restoration efforts.

19 The Construction Services department established special purchase orders in SDG&E's
20 accounting system, SAP, to isolate September 2020 Extreme Heat and Valley Fire Event contract
21 crew charges from normal business contract work. Each of the contractors was issued individual
22 purchase orders by district and work type, such as distribution pole digging, transmission pole
23 digging, and clean-up. The purchase orders were established with the appropriate extreme heat

1 and Valley Fire-related accounting information to properly charge the contract crew costs. Each
2 of the contractors continued to submit their invoices for their extreme heat and Valley Fire-
3 related labor and equipment costs by crew and work date, referencing the special extreme heat
4 and Valley Fire-related purchase order and accounting information.

5 Based upon the SDG&E Contract Administrator’s direct knowledge of the extreme heat
6 and Valley Fire related job, and the field notes and daily crew activity reports that were signed
7 by both the Contract Administrator and the crew foreman, the invoices were reviewed and
8 approved as appropriate. Once the invoices were approved, the invoices were posted, and
9 payment was made in accordance with the purchase order terms.

10 This category of costs reflects outside services such as food, tree-trimming services,
11 helicopter utilization and additional vehicle and equipment rental. Approximately \$0.6 million
12 was incurred for such external services. The most significant cost was for food services, totaling
13 \$0.3 million. Meals were available to front-line personnel during the emergency period to be
14 able to perform their work without interruption. Vegetation crews assessed vegetation impacts in
15 fire impacted areas, performing tree pruning and removals, totaling \$0.1 million. Helicopters
16 were utilized to clean soot and ash from conductors and insulators in fire-impacted areas, totaling
17 \$0.1 million. Incremental vehicle, backup generators and other equipment rental were needed in
18 response to the Valley Fire event, totaling \$0.1 million.

19 **XV. RATE IMPACT OF PROPOSED CEMA REVENUE REQUIREMENT**

20 **A. Total Annual CEMA Revenue Requirement**

21 Exhibit 36 shows the annual revenue requirement associated with the eight CEMA
22 Events needed to recover the costs associated with incremental O&M, depreciation return, and
23 taxes on rate base from 2014 through 2024, as outlined in this testimony. The total forecasted

1 electric department revenue requirement is \$29.3 million, and the total forecasted gas department
2 revenue requirement is \$7.0 million.⁷ These annual revenue requirements include the
3 incremental CPUC jurisdictional O&M and capital-related costs (i.e., return on ratebase, taxes,
4 and depreciation). In addition to the revenue requirement, interest on the projected balance of
5 the eight CEMA Events, is included in this Application’s request. This request does not include
6 FERC jurisdictional costs. Exhibit 37 shows the forecasted annual revenue requirements for the
7 years 2025 through 2027.

8 The rate of return (ROR) used in this filing to determine the return component of the
9 revenue requirement for 2023 through 2027 is 7.55% as authorized in the prevailing SDG&E
10 Cost of Capital Decision (D.19-12-056) and will be adjusted in the event SDG&E’s ROR is
11 updated in a future Cost of Capital proceeding. Franchise fees and uncollectible expenses are
12 based on the current rates authorized in the current TY 2019 General Rate Case (D.19-09-051) as
13 updated by Advice Letter 3885-E/3034-G.⁸ Interest accrued on the aggregate CEMA balance is
14 based on the latest available September 2022 forecast of the 3-month commercial paper rate.

15 **B. Proposal for Recovery of CEMA Costs**

16 In this Application, to facilitate the cost recovery of the eight CEMA Events, SDG&E
17 proposes that upon a Commission decision in this Application, the 2014 through 2024 O&M and
18 capital-related revenue requirement be amortized and included in electric distribution rates over
19 a one-year period beginning January 1, 2024 (as shown in Exhibit 36). In addition, SDG&E
20 requests to recover the ongoing annual electric capital-related costs of \$1.8 million incurred from

⁷ Excludes FF&U. The revenue requirements including current FF&U factors are \$30.4 million for electric and \$7.1 million for gas.

⁸ Advice Letter 3885-E/3034-G, approved and effective November 30, 2021.

1 2025 through 2027,⁹ including interest (as shown in Exhibit 37). SDG&E will include the
 2 annual revenue requirements in its annual electric consolidated advice letter filing to implement
 3 January 1 rates. Finally, SDG&E proposes that the remaining electric capital-related costs will be
 4 incorporated into its TY 2028 General Rate Case.

5 If the Commission approves SDG&E’s request as proposed, SDG&E will adjust rates to
 6 reflect authorization of these revenue requirements for the electric and gas departments. The
 7 following tables reflect the proposed impact to rates in 2024:

8
 9 **Table A**
 10 **2024 Proposed Electric Rate Increase**

Customer Classification	Current Rates	Proposed Rate Change	Change	
	(6/1/2022)	2024	¢	%
	¢/kWh	¢/kWh	¢	%
Residential	34.034	34.268	0.234	0.69%
Small Commercial	31.877	32.101	0.224	0.70%
Med & Lg Commercial/Industrial	28.472	28.601	0.129	0.45%
Agriculture	22.709	22.842	0.133	0.59%
Street Lighting	28.835	29.099	0.264	0.92%
System Total	30.510	30.684	0.174	0.57%

11 Based on Table A, the typical bundled inland/coastal residential monthly bill using 400
 12 kWh per month could increase by approximately \$0.93 or 0.6% per month in 2024, compared to
 13 current rates.

14
⁹ Excludes FF&U. The 2025-2027 electric revenue requirement including current FF&U is \$1.9 million.

1
2

Table B
2024 Proposed Gas Rate Increase

Customer Classification	Current Average Rates	Proposed Average Rates	% Increase	Rate Change (in cents/dollars)
Residential c/th	147.125 ¢	149.018 ¢	1.3%	1.893 ¢
Commercial c/th	61.067 ¢	61.573 ¢	0.8%	0.506 ¢
Natural Gas Vehicles c/th	35.496 ¢	35.517 ¢	0.1%	0.021 ¢
Large Industrial (distribution level service) c/th	16.284 ¢	16.436 ¢	0.9%	0.152 ¢
Large Industrial (transmission level service) c/th	3.423 ¢	3.425 ¢	0.0%	0.001 ¢
System Total c/th	55.869 ¢	56.499 ¢	1.1%	0.630 ¢

3
4
5
6
7

Based on Table B, the average residential monthly bill using 24 therm per month could increase by approximately \$0.45 or 0.9% per month in 2024. Additionally, Table C below reflects the intended annual year over year changes to electric rates to recover the ongoing annual electric capital-related costs incurred from 2025 through 2027:

1
2

Table C
Year Over Year Electric Rate Increases

2025	Customer Class	Proposed	Proposed	Change	
		Rate	Rate		
		Change	Change		
		2024	2025		
		¢/kWh	¢/kWh	¢	%
	Residential	34.268	34.039	-0.229	-0.67%
	Small Commercial	32.101	31.881	-0.220	-0.69%
	Med & Lg Commercial/Industrial	28.601	28.475	-0.126	-0.44%
	Agriculture	22.842	22.712	-0.130	-0.57%
	Street Lighting	29.099	28.841	-0.258	-0.89%
	System Total	30.684	30.514	-0.170	-0.55%

2026	Customer Class	Proposed	Proposed	Change	
		Rate	Rate		
		Change	Change		
		2025	2026		
		¢/kWh	¢/kWh	¢	%
	Residential	34.039	34.039	0.000	0.00%
	Small Commercial	31.881	31.881	0.000	0.00%
	Med & Lg Commercial/Industrial	28.475	28.475	0.000	0.00%
	Agriculture	22.712	22.712	0.000	0.00%
	Street Lighting	28.841	28.841	0.000	0.00%
	System Total	30.514	30.513	-0.001	0.00%

2027	Customer Class	Proposed	Proposed	Change	
		Rate	Rate		
		Change	Change		
		2026	2027		
		¢/kWh	¢/kWh	¢	%
	Residential	34.039	34.039	0.000	0.00%
	Small Commercial	31.881	31.881	0.000	0.00%
	Med & Lg Commercial/Industrial	28.475	28.475	0.000	0.00%
	Agriculture	22.712	22.712	0.000	0.00%
	Street Lighting	28.841	28.840	-0.001	0.00%
	System Total	30.513	30.513	0.000	0.00%

3

This concludes my prepared direct testimony.

1 **XVI. QUALIFICATIONS**

2 My name is R. Craig Gentes. My business address is 8680 Balboa Avenue, San Diego,
3 California 92123. I am employed by SDG&E as the Director – Accounting Operations within the
4 Controller’s organization.

5 In 2017, I assumed my current role of Director of Accounting Operations. I am
6 responsible for the Asset & Project Accounting, the Affiliate Billing and Costing, the Financial
7 Systems Client Support and Accounts Payable functions. The Plant Accounting group within
8 Asset & Project Accounting acts as the leads for the CEMA-related accounting efforts and was
9 responsible for setting up the accounting procedures by which the utility captured costs related to
10 the CEMA activities.

11 Previously, I have served as Director of Utility Accounting, responsible for the Financial
12 Accounting, Regulatory Reporting, and Bank Reconciliation and Escheatment functions for both
13 SDG&E and SoCalGas; Director of Accounting Operations, responsible for the Cost
14 Accounting, the Affiliate Billing and Costing and Sundry Services functions for both SDG&E
15 and SoCalGas; Director of Compliance, responsible for the CPUC and FERC Affiliate
16 Compliance activities, the Accounts Payable function, and Financial Policies and Controls;
17 Manager of Financial Policies and Controls, responsible for the implementation of the
18 compliance process to meet the requirements of the Sarbanes-Oxley Act; and Financial
19 Accounting Manager, primarily responsible for the monthly closing of the financial statements,
20 Generally Accepted Accounting Principles (GAAP) accounting issues and research, and
21 participating in Securities Exchange Commission (SEC) and CPUC financial reporting issues
22 and requirements.

1 Prior to joining SDG&E, I worked for Deloitte Haskins & Sells, now Deloitte & Touche,
2 in the auditing department. I obtained my California CPA license in 1984, and that license is
3 currently in active status.

4 I received a Bachelor of Science degree in Business Administration with a major in
5 Accounting from the University of Nebraska-Lincoln in 1982.

6 I have previously testified before the California Public Utilities Commission.
7

EXHIBIT LIST

Letter Sent to CPUC to Invoke CEMA – 2014 Emergency Drought	1
Letter Sent to CPUC to Invoke CEMA – January 2017 Storms	2
Letter Sent to CPUC to Invoke CEMA – 2017 Lilac Fire	3
Letter Sent to CPUC to Invoke CEMA – 2018 West Fire	4
Letter Sent to CPUC to Invoke CEMA – 2019 Winter Storms	5
Letter Sent to CPUC to Invoke CEMA – 2020 COVID-19 Pandemic	6
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EIGHT CEMA EVENTS COSTS (2014-2022)	9
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2018 West Fire CEMA Schedules 2018-2022	23
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2019 Winter Storms – CPUC Incremental Costs 25

2019 Winter Storms CEMA Schedules 2019-2022 26

2020 COVID-19 Pandemic Costs 27

2020 COVID-19 Pandemic – Incremental Costs 28

2020 COVID-19 CEMA Schedules 2020-2022 29

August 2020 Extreme Heat Event Costs 30

August 2020 Extreme Heat Event – Incremental Costs 31

August 2020 Extreme Heat Event CEMA Schedules 2020-2022 32

September 2020 Extreme Heat and Valley Fire Event Costs 33

September 2020 Extreme Heat and Valley Fire Event – Incremental Costs 34

September 2020 Extreme Heat and Valley Fire Event CEMA Schedules 2020-2022 35

Total Annual Eight CEMA Events Revenue Requirement (2014-2024) 36

Forecasted Annual Eight CEMA Events Revenue Requirements (2025-2027) 37

EXHIBIT 1

Letter Sent to CPUC to Invoke CEMA – 2014 Emergency Drought



Clay Faber - Director
Regulatory Affairs
8330 Century Park Court
San Diego, CA 92123-1548

Tel: 858.654.3563
Fax: 858.654.1788
cfaber@semprautilities.com

June 30, 2014

Mr. Paul Clanon
Executive Director
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102

Re: State of Emergency Proclamation -- Drought

Dear Mr. Clanon,

Pursuant to California Public Utilities Commission (CPUC) Resolutions E-3238 and ESRB-4, San Diego Gas and Electric (SDG&E) is providing notice that its electric and gas Catastrophic Event Memorandum Accounts (CEMA) have been invoked as a result of a state of emergency declared by competent state government authorities. This letter is being provided in accordance with Section III.A of the Preliminary Statement of SDG&E's electric tariff book and Section V.A of the Preliminary Statement in SDG&E's gas tariff book, which require SDG&E to provide information concerning the impact of the catastrophic event on its facilities and an estimate of costs that have been or will be incurred in response to the catastrophic event.

State of Emergency Declared – Extreme Drought Conditions

On January 7, 2014, Governor Edmund Brown proclaimed a State of Emergency due to current drought conditions.¹ On February 18, 2014, Denise Tyrrell, the Commission's Acting Director for Safety and Enforcement Division (SED), directed SDG&E to take all practicable measures necessary to reduce the likelihood that fires could be ignited by the utility's facilities and to take an aggressive position in helping reduce the risk of fires during drought conditions. On June 12, 2014, the Commission issued Resolution ESRB-4, which provided that, "[t]o the extent that additional funding is reasonable, and not already included or recoverable in the Investor Owned Electric Utilities' accounts, cost recovery through the Catastrophic Event Memorandum Accounts may be sought by the IOUs after the February 18, 2014 letter from SED." Because of the need for additional activities due to the drought, SDG&E reasonably expects to incur extraordinary and substantial costs for materials and supplies and for payroll as described below, and will record such costs to its CEMA under the terms of the Commission's orders cited above.

¹ Available at <http://gov.ca.gov/news.php?id=18368>.

Background

The CEMA requires that within 30 days of the event SDG&E provide the Executive Director of the California Public Utilities Commission (CPUC) information concerning the catastrophic event including the impact on its facilities and a preliminary estimate of the costs that have been or will be incurred in response to the catastrophic event. The costs eligible for entry into the CEMA account are those costs associated with 1) restoring utility services to customers, 2) repairing, replacing, or restoring damaged utility facilities, and 3) complying with governmental agency orders in connection with events declared disasters. Costs recorded in the CEMA shall be restricted to those incremental costs incurred by SDG&E in response to the catastrophic event declared a disaster by government authorities. Before recovery in jurisdictional rates of any costs recorded in the CEMA, SDG&E will make a formal increase request and recommendation by application to the CPUC. Pursuant to Resolution E-3238, SDG&E will also assess whether such incremental costs should be recovered via its Fire Hazard Prevention Memorandum Account (FHPMA) prior to requesting recovery via CEMA.

The amount to be recorded to the CEMA will not include costs incurred in response to the event related to electric transmission since these operations are subject to regulation by the Federal Energy Regulatory Commission (FERC).

Impacts on Services and Facilities

As a result of the declared drought state of emergency, SDG&E expects to incur incremental operating expenses and capital costs primarily related to the taking of additional measures to detect and remediate environmental and facility conditions which might otherwise provide the source of ignition for a fire, contribute to the spread of a fire, or impair fire-suppression activities. SDG&E expects to undertake these activities using SDG&E personnel engaged to work overtime hours and/or third-party contractors engaged to assist SDG&E in its Fire Protection Plan and fire-safety strategies. Preliminary costs associated with this emergency event are anticipated to be approximately \$7.1 million and \$9.1 million in incremental operating expenses in 2014 and 2015, respectively, and \$1.4 million and \$3.0 million in incremental capital expenditures in 2014 and 2015, respectively.

These estimates do not include costs for certain activities which are being evaluated as additional preventative and/or enhanced readiness measures in urban and suburban areas which SDG&E may pursue, but for which costs cannot yet be determined. Due to the emergency drought conditions and as SDG&E evaluates the fire events experienced in San Diego County in May of this year, SDG&E plans to further evaluate fire hazard conditions in urban and suburban areas to determine if further action is needed to decrease the likelihood of fires in those areas. SDG&E will provide more detail on these activities as soon as that information is available.

In the event the declaration of the drought emergency is withdrawn and the threat of fire arising from the drought conditions abates, SDG&E will reevaluate the need to incur these incremental expenses and costs and advise the Commission of any changes to its fire-protection and –safety programs. A complete cost estimate, separated by capital and expense items, will be provided as soon as it is available.

Questions should be directed to SDG&E Tariffs by facsimile at (858) 654-1879 or by email to SDG&ETariffs@semprautilities.com.

CLAY FABER
Director – Regulatory Affairs

cc: CPUC President Michael R. Peevey
Commissioner Michel Peter Florio
Commissioner Catherine J.K. Sandoval
Commissioner Carla J. Peterman
Commissioner Michael Picker
Edward Randolph, Energy Division

EXHIBIT 2

Letter Sent to CPUC to Invoke CEMA – January 2017 Storms



Clay Faber - Director
Regulatory Affairs
8330 Century Park Court
San Diego, CA 92123-1548

Tel: 858.654.3563
Fax: 858.654.1788
cfaber@semprautilities.com

February 22, 2017

Mr. Tim Sullivan
Executive Director
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102

Re: State of Emergency Proclamation – January 2017 Storms

Dear Mr. Sullivan,

Pursuant to California Public Utilities Commission (CPUC) Resolution E-3238, San Diego Gas and Electric (SDG&E) is providing notice that its electric and gas Catastrophic Event Memorandum Accounts (CEMA) have been invoked as a result of a recent catastrophic event declared State of Emergency by government authorities. This letter is being provided in accordance with Section III.A of the Preliminary Statement of SDG&E's electric tariff book and Section V.A of the Preliminary Statement in SDG&E's gas tariff book, which require SDG&E to provide information concerning the impact of the catastrophic event on its facilities and an estimate of costs that have been or will be incurred in response to the catastrophic event.

Catastrophic Event Declared – January 2017 Rainstorms

On January 23, 2017 Governor Edmund Brown proclaimed a State of Emergency due to rainstorms that started on January 3, 2017 in the County of San Diego.¹ Because of the need for immediate repairs and emergency services, SDG&E incurred extraordinary and substantial costs for materials and supplies and for payroll. The damage, some of which became apparent only upon return to normal operations, and the related costs were unforeseeable.

Background

The CEMA requires that within 30 days of the event SDG&E provide the Executive Director of the California Public Utilities Commission (CPUC) information concerning the catastrophic

¹ Available at <https://www.gov.ca.gov/news.php?id=19668>

event including the impact on its facilities and a preliminary estimate of the costs that have been or will be incurred in response to the catastrophic event. The costs eligible for entry into the CEMA account are those costs associated with 1) restoring utility services to customers, 2) repairing, replacing, or restoring damaged utility facilities, and 3) complying with governmental agency orders in connection with events declared disasters. Costs recorded in the CEMA shall be restricted to those incremental costs incurred by SDG&E in response to the catastrophic event declared a disaster by government authorities. Before recovery in jurisdictional rates of any costs recorded in the CEMA, SDG&E will make a formal increase request and recommendation by application to the CPUC.

The amount to be recorded to the CEMA will not include costs incurred in response to the event related to electric transmission since these operations are subject to regulation by the Federal Energy Regulatory Commission (FERC).

Impacts on Services and Facilities

As a result of the multiple rainstorms experienced in January 2017, SDG&E restored service to almost one hundred thousand customers between Jan 3 and Jan 24, 2017, with the most significant impacts concentrated in the six-day span from January 19-24 when San Diego experienced several storms back to back. These storms produced widespread wind gusts of 35-45 mph across metropolitan areas with peak gusts of 64 mph measured along the San Diego coast and 76 mph reported in the mountains. Rainfall totals over the six-day period ranged from 2-4 inches at the coast to as much as 10 inches in the mountains, which resulted in urban street flooding and brought the San Diego River to minor flood stage for a brief period. The impacts were felt by tens of thousands of customers throughout SDG&E's service territory. A preliminary estimate is that approximately 50 poles, over 30 transformers, and over 3 miles of overhead power wires have been or need to be replaced/reconstructed due to this catastrophic event. In addition, SDG&E's gas system experienced severe erosion in three locations which will need to be mitigated to avoid damage to gas transmission pipes.

Restoration efforts have included the use of SDG&E employees as well as contract crews working around the clock to replace destroyed utility property, repair damage to utility property and restore power to our customers. Preliminary estimates of the total costs incurred by SDG&E in response to the event, associated with the restoration of electric and/or natural gas service and the repair or replacement of facilities due to the storms are anticipated to be in the range of \$3 to \$5 million in capital costs, and an additional \$1 million to \$2 million in O&M, for total costs estimated to be in the range of \$4 million to \$6 million. A complete cost estimate, separated by capital and expense items, will be provided when those numbers are more certain.

Mr. Tim Sullivan
California Public Utilities Commission

February 22, 2017

Questions should be directed to SDG&E Tariffs by email to SDG&ETariffs@semprautilities.com.

CLAY FABER
Director – Regulatory Affairs

cc: CPUC President Michael Picker
Commissioner Martha Guzman Aceves
Commissioner Clifford Rechtschaffen
Commissioner Carla J. Peterman
Commissioner Liane M. Randolph
Edward Randolph, Energy Division

EXHIBIT 3

Letter Sent to CPUC to Invoke CEMA – 2017 Lilac Fire



Clay Faber - Director
Regulatory Affairs
8330 Century Park Court
San Diego, CA 92123-1548

Tel: 858.654.3563
Fax: 858.654.1788
cfaber@semprautilities.com

January 8, 2018

Mr. Timothy Sullivan
Executive Director
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102

Re: State of Emergency Proclamation – December 2017 Wildfires

Dear Mr. Sullivan,

Pursuant to Governor Brown's Declaration of Emergency of December 7, 2017, San Diego Gas and Electric (SDG&E) is providing notice that its electric and gas Catastrophic Event Memorandum Accounts (CEMA) have been invoked as a result of a recent catastrophic event declared State of Emergency by government authorities. This letter is being provided in accordance with Section III.A of the Preliminary Statement of SDG&E's electric tariff book and Section V.A of the Preliminary Statement in SDG&E's gas tariff book, which require SDG&E to provide information concerning the impact of the catastrophic event on its facilities and an estimate of costs that have been or will be incurred in response to the catastrophic event.

Catastrophic Event Declared – December 2017 Wildfires

On December 7, 2017 Governor Edmund Brown proclaimed a State of Emergency due to the Lilac Fire that started on December 7, 2017 in the County of San Diego.¹ In addition, President Trump signed an Emergency Declaration on December 8 for several counties in California due to widespread wildfires, including San Diego County.² Because of the need for immediate repairs and emergency services, SDG&E incurred extraordinary and substantial costs for materials and supplies and for payroll. The damage, some of which became apparent only upon return to normal operations, and the related costs were unforeseeable.

Background

The CEMA requires that within 30 days of the event SDG&E provide the Executive Director of the California Public Utilities Commission (CPUC) information concerning the catastrophic event including the impact on its facilities and a preliminary estimate of the costs that have been or will be incurred in response to the catastrophic event. The costs eligible for entry into the CEMA account are those costs

¹ Available at <https://www.gov.ca.gov/news.php?id=20088>.

² Release Number HQ-17-188, available at <https://www.fema.gov/news-release/2017/12/08/president-donald-j-trump-signs-emergency-declaration-california>

associated with 1) restoring utility services to customers, 2) repairing, replacing, or restoring damaged utility facilities, and 3) complying with governmental agency orders in connection with events declared disasters. Costs recorded in the CEMA shall be restricted to those incremental costs incurred by SDG&E in response to the catastrophic event declared a disaster by government authorities. Before recovery in jurisdictional rates of any costs recorded in the CEMA, SDG&E will make a formal increase request and recommendation by application to the CPUC.

The amount to be recorded to the CEMA will not include costs incurred in response to the event related to electric transmission since these operations are subject to regulation by the Federal Energy Regulatory Commission (FERC).

Impacts on Services and Facilities

As a result of the Lilac Fire experienced during the week of December 7, 2017, SDG&E has restored service to approximately 5,490 customers between December 8 and December 13, 2017. It is estimated that the fire burned approximately 4,100 acres, located in the northwestern portions of San Diego County.³ A preliminary estimate is that at least 48 poles and approximately ½ mile of overhead power wires have been or need to be replaced/ reconstructed due to this catastrophic event. The media has reported that the Lilac wildfire destroyed 157 structures and damaged 64 others.⁴

Restoration efforts have included the use of SDG&E employees as well as contract crews working around the clock to replace destroyed utility property, repair damage to utility property and restore power to our customers. Preliminary estimates of the total costs incurred by SDG&E in response to the event, associated with the restoration of electric and/or natural gas service and the repair or replacement of facilities due to the wildfire is anticipated to be in the range of \$3-5 million. A complete cost estimate, separated by capital and expense items, will be provided as soon as it is available.

Questions should be directed to SDG&E Tariffs by email to SDG&ETariffs@semprautilities.com.

CLAY FABER
Director – Regulatory Affairs

cc: CPUC President Michael Picker
Commissioner Liane M. Randolph
Commissioner Clifford Rechtschaffen
Commissioner Carla J. Peterman
Commissioner Martha Guzman-Aceves
Edward Randolph, Energy Division

³ Jones, Harry (December 22, 2017). "Officials may never know what started the Lilac fire". San Diego Union Tribune; <http://www.sandiegouniontribune.com/news/california/la-me-lilac-cause-20171222-story.html>.

⁴ *Id.*

EXHIBIT 4

Letter Sent to CPUC to Invoke CEMA – 2018 West Fire



Clay Faber - Director
Regulatory Affairs
8330 Century Park Court
San Diego, CA 92123-1548

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cfaber@semprautilities.com

August 6, 2018

Ms. Alice Stebbins
Executive Director
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102

Re: State of Emergency Proclamation – July 2018 Wildfire

Dear Ms. Stebbins,

Pursuant to Governor Brown's Declaration of Emergency of July 6, 2018, San Diego Gas and Electric (SDG&E) is providing notice that its electric and gas Catastrophic Event Memorandum Accounts (CEMA) have been invoked as a result of a recent catastrophic event declared State of Emergency by government authorities. This letter is being provided in accordance with Section III.A of the Preliminary Statement of SDG&E's electric tariff book and Section V.A of the Preliminary Statement in SDG&E's gas tariff book, which require SDG&E to provide information concerning the impact of the catastrophic event on its facilities and an estimate of costs that have been or will be incurred in response to the catastrophic event.

Catastrophic Event Declared – West Fire

On July 6, 2018 Governor Edmund Brown proclaimed a State of Emergency due to the West Fire that started on July 6, 2018 in the County of San Diego.¹ Because of the need for immediate repairs and emergency services, SDG&E incurred extraordinary and substantial costs for materials and supplies and for payroll. The damage, some of which became apparent only upon return to normal operations, and the related costs were unforeseeable.

Background

The CEMA requires that within 30 days of the event SDG&E provide the Executive Director of the California Public Utilities Commission (CPUC) information concerning the catastrophic event including the impact on its facilities and a preliminary estimate of the costs that have been or will be incurred in response to the catastrophic event. The costs eligible for entry into the CEMA account are those costs associated with 1) restoring utility services to customers, 2) repairing, replacing, or restoring damaged utility facilities, and 3) complying with governmental agency orders in connection with events declared

¹ Available at <https://www.gov.ca.gov/2018/07/06/governor-brown-declares-state-of-emergency-in-san-diego-county-due-to-west-fire/>.

disasters. Costs recorded in the CEMA shall be restricted to those incremental costs incurred by SDG&E in response to the catastrophic event declared a disaster by government authorities. Before recovery in jurisdictional rates of any costs recorded in the CEMA, SDG&E will make a formal increase request and recommendation by application to the CPUC.

The amount to be recorded to the CEMA will not include costs incurred in response to the event related to electric transmission since these operations are subject to regulation by the Federal Energy Regulatory Commission (FERC).

Impacts on Services and Facilities

As a result of the West Fire experienced July 6 - 11 2018, SDG&E has restored service to approximately 3,000 customers between July 6 and July 8, 2018. It is estimated that the fire burned approximately 505 acres in the Alpine area, located in the eastern portion of San Diego County.² A preliminary estimate is that at least 26 poles, 12 transformers and approximately 2 miles of overhead power wires have been or need to be replaced/ reconstructed due to this catastrophic event. In addition, 29 gas services (includes the riser & a section of poly back to the main or property line) were either removed, replaced or locked for safety. The media has reported that the West wildfire destroyed 56 structures and damaged 20 others.³

Restoration efforts have included the use of SDG&E employees as well as contract crews working around the clock to replace destroyed utility property, repair damage to utility property and restore power to our customers. Preliminary estimates of the total costs incurred by SDG&E in response to the event, associated with the restoration of electric and/or natural gas service and the repair or replacement of facilities due to the wildfire is anticipated to be in the range of \$1-2 million. A complete cost estimate, separated by capital and expense items, will be provided as soon as it is available.

Questions should be directed to SDG&E Tariffs by email to SDG&ETariffs@semprautilities.com.

CLAY FABER
Director – Regulatory Affairs

cc: CPUC President Michael Picker
Commissioner Liane M. Randolph
Commissioner Clifford Rechtschaffen
Commissioner Carla J. Peterman
Commissioner Martha Guzman-Aceves
Edward Randolph, Energy Division

² http://www.fire.ca.gov/current_incidents/incidentdetails/Index/2112

³ <https://fox5sandiego.com/2018/07/09/alpine-residents-return-home-after-devastating-west-fire/>

EXHIBIT 5

Letter Sent to CPUC to Invoke CEMA – 2019 Winter Storms



Clay Faber - Director
Federal & CA Regulatory
8330 Century Park Court
San Diego, CA 92123

CFaber@semprautilities.com

March 22, 2019

Ms. Alice Stebbins
Executive Director
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102

Re: State of Emergency Proclamation – January/February 2019 Winter Storms

Dear Ms. Stebbins,

Pursuant to Governor Newsom's Declaration of Emergency of February 21, 2019, San Diego Gas and Electric (SDG&E) is providing notice that its electric and gas Catastrophic Event Memorandum Accounts (CEMA) have been invoked as a result of a recent catastrophic event declared State of Emergency by government authorities. This letter is being provided in accordance with Section III.A of the Preliminary Statement of SDG&E's electric tariff book and Section V.A of the Preliminary Statement in SDG&E's gas tariff book, which require SDG&E to provide information concerning the impact of the catastrophic event on its facilities and an estimate of costs that have been or will be incurred in response to the catastrophic event.

Catastrophic Event Declared – February 21, 2019

On February 21, 2019, Governor Gavin Newsom proclaimed a State of Emergency due to the severe winter storms that caused flooding, mudslides, erosion, power outages, and damage to critical infrastructure beginning on January 5, 2019 in the County of San Diego.¹ Because of the need for immediate repairs and emergency services, SDG&E incurred substantial costs for materials and supplies and for payroll. The damage, some of which became apparent only upon return to normal operations, and the related costs were unforeseeable.

Background

The CEMA requires that within 30 days of the event SDG&E provide the Executive Director of the California Public Utilities Commission (CPUC) information concerning the catastrophic event including the impact on its facilities and a preliminary estimate of the costs that have been or will be incurred in response to the catastrophic event. The costs eligible for entry into the CEMA account are those costs associated with 1) restoring utility services to customers, 2) repairing, replacing, or restoring damaged utility facilities, and 3) complying with governmental agency orders in connection with events declared disasters. Costs recorded in the CEMA shall be restricted to those incremental costs incurred by SDG&E in response to the catastrophic event declared a disaster by government authorities. Before recovery in jurisdictional rates of any costs recorded in the CEMA, SDG&E will make a formal increase request and recommendation by application to the CPUC.

¹ Available at <https://www.gov.ca.gov/2019/02/21/governor-newsom-declares-state-of-emergency-in-counties-across-california-due-to-winter-storms/>

The amount to be recorded to the CEMA will not include costs incurred in response to the event related to electric transmission since these operations are subject to regulation by the Federal Energy Regulatory Commission (FERC).

Impacts on Services and Facilities

As a result of the winter storms experienced January 5 to February 28, 2019, SDG&E has restored service to approximately 103,000 customers between January 5 and March 6, 2019. It is estimated that the impact of several severe winter storms experienced in San Diego, including a total of 24 days of rain during this timeframe, caused significant damage from high winds and flooding of the San Diego River and other low-lying areas throughout the service territory.² A preliminary estimate is that at least 2 fuse cabinets, 6 poles, 8 transformers, approximately 4,100' of OH Conductor have been or need to be replaced/ reconstructed due to this catastrophic event. In addition, Gas transmission line 1026 required closing of valves for pipeline isolation, pressure monitoring and backup CNG trailers in case of outage.

Restoration efforts have included the use of SDG&E employees as well as contract crews working around the clock to replace destroyed utility property, repair damage to utility property and restore power to our customers. Preliminary estimates of the total costs incurred by SDG&E in response to the event, associated with the restoration of electric and/or natural gas service and the repair or replacement of facilities due to the winter storms is anticipated to be in the range of \$1-2 million. A complete cost estimate, separated by capital and expense items, will be provided as soon as it is available.

Questions should be directed to SDG&E Tariffs by email to SDG&ETariffs@semprautilities.com.

CLAY FABER
Director – Regulatory Affairs

cc: CPUC President Michael Picker
Commissioner Liane M. Randolph
Commissioner Clifford Rechtschaffen
Commissioner Genevieve Shiroma
Commissioner Martha Guzman-Aceves
Edward Randolph, Energy Division

² See <https://www.10news.com/news/local-news/second-storm-of-weekend-to-bring-heavy-rain-winds-to-san-diego-county>; <https://fox5sandiego.com/2019/02/02/over-2000-without-power-in-sd-communities/>;

EXHIBIT 6

Letter Sent to CPUC to Invoke CEMA – 2020 COVID-19 Pandemic



Dan Skopec
Vice President, Regulatory Affairs

8330 Century Park Court, CP33A
San Diego, CA 92123-1530
Tel: 858-650-4189
DSkopec@sdge.com

March 17, 2020

Ms. Alice Stebbins
Executive Director
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102

Re: State of Emergency Proclamation – COVID-19 Coronavirus Preparation

Dear Ms. Stebbins,

Pursuant to Governor Newsom's Proclamation of a State of Emergency of March 4, 2020, and President Donald Trump's Proclamation on Declaring a National Emergency Concerning the Novel Coronavirus Disease (Covid-19) Outbreak of March 13, 2020, San Diego Gas and Electric (SDG&E) is providing notice that its electric and gas Catastrophic Event Memorandum Accounts (CEMA) have been invoked to prepare for and respond to the declared State of Emergency by government authorities. This letter is being provided in accordance with the provisions of California Public Utilities Commission (Commission) Resolution No. E-3238, dated July 24, 1991, and Section III.A of the Preliminary Statement of SDG&E's electric tariff book and Section V.A of the Preliminary Statement in SDG&E's gas tariff book, which require SDG&E to provide information concerning the impact of the catastrophic event on its facilities and an estimate of costs that have been or will be incurred in response to the catastrophic event.

State of Emergency Declared – March 4, 2020

On March 4, 2020, Governor Gavin Newsom proclaimed a State of Emergency in response to the outbreak of novel coronavirus, COVID-19.¹ In addition, President Trump signed an Emergency Declaration on March 13, 2020.² Throughout California, communities are responding to an increasing number of reported COVID-19 cases. News media and health experts predict that the number of cases will continue to increase. Certain California counties have banned large gatherings, and the Governor of New York has announced the implementation of a "containment zone" in an effort to control the spread of the virus. As of March 10, 2020, 157 Californians had tested positive for the virus, with over 10,000 being monitored.³ SDG&E has implemented measures in an effort to protect its employees from the spread of the virus, including but not limited to a hold on non-essential travel, limiting large meetings, encouraging the use of video or web conferences, and increased sanitization practices. If the epidemic continues to grow, SDG&E plans to increase its efforts to protect employees and the public through additional measures. SDG&E is committed to complying with directions from the Commission, the state of California, and the federal government in response to the evolving pandemic.

¹ Available at <https://www.gov.ca.gov/2020/03/04/governor-newsom-declares-state-of-emergency-to-help-state-prepare-for-broader-spread-of-covid-19/>

² Available at <https://www.whitehouse.gov/presidential-actions/proclamation-declaring-national-emergency-concerning-novel-coronavirus-disease-covid-19-outbreak/>

³ See <https://www.cdph.ca.gov/Programs/OPA/Pages/NR20-017.aspx>

Background

The CEMA requires that within 30 days of the event SDG&E provide the Executive Director of the California Public Utilities Commission (CPUC) information concerning the catastrophic event, including the impact on its facilities and a preliminary estimate of the costs that have been or will be incurred in response to the catastrophic event. The costs eligible for entry into the CEMA account are those costs associated with 1) restoring utility services to customers, 2) repairing, replacing, or restoring damaged utility facilities, and 3) complying with government agency orders resulting from declared disasters. Costs recorded in the CEMA shall be restricted to those incremental costs incurred by SDG&E in response to the disaster declared by government authorities. Before recovery in jurisdictional rates of any costs recorded in the CEMA, SDG&E will make a formal increase request and recommendation by application to the CPUC.

The amount to be recorded to the CEMA will not include costs incurred in response to the event related to electric transmission since these operations are subject to regulation by the Federal Energy Regulatory Commission (FERC).

Impacts on Services and Facilities

Unlike other emergencies, the uncertainty surrounding the COVID-19 outbreak and its spread are difficult to predict. For example, in an earthquake or wildfire situation, the emergency event occurs, there is a declaration of emergency, the emergency ends, and the utility is left in a position to identify the associated costs incurred. In a developing pandemic situation, the full scope of the impact is slow in developing and may not be known for some time. Regardless of these uncertainties, employee and public safety are SDG&E's top priority. Currently, SDG&E has implemented initial measures to prevent the spread of COVID-19 at its facilities and protect the safety of its customers and employees. For example, SDG&E has activated its Emergency Operations Center at a Level 4 to monitor the situation and has created a cross-department pandemic taskforce to respond to any forthcoming challenges. Also, as described above, SDG&E has already implemented preventative measures. Should the outbreak and associated government response continue to escalate, however, SDG&E could face additional costs, including but not limited to those related to supply and equipment shortages, and the cancellation of contracts or need to engage alternative suppliers to fulfill business needs due to *force majeure*.

Accordingly, out of an abundance of caution, and to comply with the Commission's requirement that a utility invoke its CEMA within 30 days of a disaster declaration, SDG&E is opening its CEMA to track costs associated with the COVID-19 response. As of this date, such expenses are minimal. Future costs will be incurred to the extent required to protect public and employee safety, and ensure continuation of safe, reliable operations. Although a complete cost estimate cannot be provided at this time, SDG&E is committed to maintaining an open line of communication with the Commission and intends to report further additional costs as they arise under this uniquely challenging situation.

Please feel free to contact me if you have any questions or need additional information.

Very truly yours,



Dan Skopec
Vice President – Regulatory Affairs

cc: CPUC President Marybel Batjer
Commissioner Liane M. Randolph
Commissioner Clifford Rechtschaffen
Commissioner Genevieve Shiroma
Commissioner Martha Guzman-Aceves
Edward Randolph, Energy Division

EXHIBIT 7

Letter Sent to CPUC to Invoke CEMA – August 2020 Extreme Heat Event



Clay Faber – Director
Regulatory Affairs
8330 Century Park Court
San Diego, CA 92123-1548

cfaber@semprautilities.com

September 14, 2020

Rachel A. Peterson
Acting Executive Director
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102

Re: Proclamation of a State of Emergency – August 2020 Extreme Heat Event

Dear Ms. Peterson:

Pursuant to Governor Newsom’s Proclamation of a State of Emergency dated August 18, 2020 (Proclamation), San Diego Gas & Electric (SDG&E) is providing notice that its electric and gas Catastrophic Event Memorandum Accounts (CEMA) have been invoked as a result of a recent catastrophic event declared State of Emergency by government authorities. This letter is being provided in accordance with Section III.A of the Preliminary Statement of SDG&E’s electric tariff book and Section V.A of the Preliminary Statement in SDG&E’s gas tariff book, which require SDG&E to provide information concerning the impact of the catastrophic event on its facilities and an estimate of costs that have been or will be incurred in response to the catastrophic event.

Catastrophic Event Declared – Extreme Heat Event

Governor Newsom’s Proclamation declared that an Extreme Heat Event struck California and surrounding Western states, causing record-breaking temperatures and Red Flag Warnings throughout California, beginning on August 14, 2020.¹ Governor Newsom proclaimed a State of Emergency in California on August 16, 2020. In the Proclamation, Governor Newsom indicated that significant fire conditions and fires had arisen in connection with the heat event. In addition, Governor Newsom issued a separate Proclamation of a State of Emergency on August 16, 2020 referencing the

¹ Available at <https://www.gov.ca.gov/wp-content/uploads/2020/08/8.18.20-Fire-State-of-Emergency-Proclamation.pdf>.

August 2020 Extreme Heat Event to Free Up Energy Capacity in light of rotating power outages that the California Independent System Operator directed in California.²

Background

The CEMA requires that within 30 days of the event, SDG&E provide the Executive Director of the California Public Utilities Commission (CPUC) information concerning the catastrophic event including the impact on its facilities and a preliminary estimate of the costs that have been or will be incurred in response to the catastrophic event. The costs eligible for entry into the CEMA account are those costs associated with 1) restoring utility services to customers, 2) repairing, replacing, or restoring damaged utility facilities, and 3) complying with governmental agency orders in connection with events declared disasters. Costs recorded in the CEMA shall be restricted to those incremental costs incurred by SDG&E in response to the catastrophic event declared a disaster by government authorities. Before recovery in jurisdictional rates of any costs recorded in the CEMA, SDG&E will make a formal increase request and recommendation by application to the CPUC.

The amount to be recorded to the CEMA will not include costs incurred in response to the event related to electric transmission since these operations are subject to regulation by the Federal Energy Regulatory Commission (FERC).

Impacts on Services and Facilities

As a result of the August 2020 Extreme Heat Event, SDG&E experienced damage to its electric utility facilities. More specifically, numerous transformers on SDG&E overhead and underground circuits overheated, which caused them to blow or shut off. SDG&E incurred costs to repair, replace or restore the equipment in order to restore power. The equipment damaged that needed to be replaced to restore service was predominately overhead and underground transformers and associated equipment. Preliminary estimates of the total costs SDG&E incurred for its activities to repair, replace or restore equipment is anticipated to be in the range of \$1 - \$2 million. A complete cost estimate, separated by capital expense items, will be provided as soon as it is available.

Questions should be directed to SDG&E Tariffs by email to SDG&ETariffs@semprautilities.com.

/s/ Clay Faber
Clay Faber
Director – Regulatory Affairs

² Available at <https://www.gov.ca.gov/wp-content/uploads/2020/08/8.16.20-Extreme-Heat-Event-proclamation.pdf>.

Rachel A. Peterson, Acting Executive Director
September 14, 2020
Page 3

cc: President Marybel Batjer
Commissioner Liane Randolph
Commissioner Clifford Rechtschaffen
Commissioner Martha Guzman-Aceves
Commissioner Genevieve Shiroma
Edward Randolph, Energy Division

EXHIBIT 8

**Letter Sent to CPUC to Invoke CEMA – September 2020
Extreme Heat and Valley Fire Event**



Clay Faber – Director
Regulatory Affairs
8330 Century Park Court
San Diego, CA 92123-1548

cfaber@semprautilities.com

October 1, 2020

Rachel A. Peterson
Acting Executive Director
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102

Re: Establishment of Catastrophic Event Memorandum Account (CEMA) for September 2020 Extreme Heat Event and Wildfires

Dear Ms. Peterson:

San Diego Gas & Electric (SDG&E) hereby provides notice to the California Public Utilities Commission (CPUC or Commission) that it has invoked its CEMA authority as a result of recent catastrophic events, as described below. This notice is being provided in accordance with Section III.A of the Preliminary Statement of SDG&E's electric tariff book and Section V.A of the Preliminary Statement in SDG&E's gas tariff book, which require SDG&E to provide information concerning the impact of the catastrophic event on its facilities and an estimate of costs that have been or will be incurred in response to the catastrophic event.

Catastrophic Event Declared – Extreme Heat Event and Fires

Governor Newsom proclaimed a State of Emergency in California on September 3, 2020, declaring that an Extreme Heat Event struck California, causing record-breaking temperatures expected to last several days beginning on September 2, 2020.¹ On September 6, 2020, Governor Newsom issued a separate Proclamation of a State of Emergency noting the ongoing Extreme Heat Event and indicating that high temperatures and dry conditions would further exacerbate the current wildfire situation in California. Additionally, Governor Newsom's Proclamation addressed three fires burning in California, including the Valley Fire in San Diego County, which started on September 5, 2020.²

¹ Available at <https://www.gov.ca.gov/wp-content/uploads/2020/09/9.3.20-Extreme-Heat-Event-Proclamation.pdf>.

² Available at <https://www.gov.ca.gov/wp-content/uploads/2020/09/9.6.20-September-Fires-Emergency.pdf>.

Background

The CEMA requires that within 30 days of the event, SDG&E provide the Executive Director of the Commission information concerning the catastrophic event including the impact on its facilities and a preliminary estimate of the costs that have been or will be incurred in response to the catastrophic event. The costs eligible for entry into the CEMA account are those costs associated with 1) restoring utility services to customers, 2) repairing, replacing, or restoring damaged utility facilities, and 3) complying with governmental agency orders in connection with events declared disasters. Costs recorded in the CEMA shall be restricted to those incremental costs incurred by SDG&E in response to the catastrophic event declared a disaster by government authorities. Before recovery in jurisdictional rates of any costs recorded in the CEMA, SDG&E will make a formal increase request and recommendation by application to the CPUC.

The amount to be recorded to the CEMA will not include costs incurred in response to the event related to electric transmission since these operations are subject to regulation by the Federal Energy Regulatory Commission (FERC).

Impacts on Services and Facilities

As a result of the September 2020 Extreme Heat Event and the Valley Fire, SDG&E experienced damage to its electric facilities. SDG&E preliminarily estimates that over eighty (80) distribution poles and structures, approximately eight (8) miles of overhead conductor and associated equipment – many of which are contained in rugged terrain – have been damaged and require replacement and/or reconstruction due to the Valley Fire. In addition to the Valley Fire restoration, the extreme heat event resulted in damaged underground cable and numerous overheated transformers, which caused them to shut down.

SDG&E has incurred costs to repair, replace or restore the described equipment in order to restore power. The equipment damaged that needed to be replaced to restore service during both events was distribution structures, associated underground or overhead equipment which includes, but is not limited to transformers, cable, conductor, crossarms, customer meters, fuses and associated equipment. The Valley Fire is still being remediated and final charges may not align with this initial range. Preliminary estimates of the total costs SDG&E has incurred and will incur for its activities to repair, replace or restore equipment is anticipated to be in the range of \$7-\$10 million. A complete cost estimate, separated by capital and expense items, will be provided as soon as it is available.

Please let me know if you have any questions regarding this notice. You may also direct any inquiries to the following email address: SDG&ETariffs@semprautilities.com.

Respectfully,

/s/ Clay Faber

Clay Faber

Director – Regulatory Affairs

Rachel A. Peterson, Acting Executive Director
October 1, 2020
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cc: President Marybel Batjer
Commissioner Liane Randolph
Commissioner Clifford Rechtschaffen
Commissioner Martha Guzman-Aceves
Commissioner Genevieve Shiroma
Edward Randolph, Energy Division

EXHIBIT 9

EIGHT CEMA EVENTS COSTS (2014-2022)

EXHIBIT 9
SAN DIEGO GAS & ELECTRIC
EIGHT CEMA EVENTS COSTS (2014-2022)
(in thousands of dollars)

	Total Costs	FERC Electric Transmission	Electric Distribution	CPUC Gas	Total CPUC
O&M Expenses:					
Internal Labor	16,948	4,605	9,435	2,908	12,343
Materials	5,502	699	3,613	1,189	4,802
Overhead	7,981	1,929	4,428	1,625	6,052
Vehicle Charges	771	58	697	16	714
External Labor	28	-	28	-	28
Services/Other	32,619	3,793	22,525	6,301	28,826
Total O&M	63,849	11,084	40,725	12,040	52,765
Capital Costs:					
Internal Labor	3,436	4	3,431	-	3,431
Materials	1,021	55	966	-	966
Overhead	5,712	25	5,687	-	5,687
Vehicle Charges	744	-	744	-	744
External Labor	948	7	942	-	942
Services/Other	1,455	19	1,436	-	1,436
Total Capital	13,317	111	13,206	-	13,206
Total	77,166	11,195	53,931	12,040	65,971

EXHIBIT 10

EIGHT CEMA EVENTS – CPUC INCREMENTAL COSTS (2014-2022)

EXHIBIT 10
SAN DIEGO GAS & ELECTRIC
EIGHT CEMA EVENTS – CPUC INCREMENTAL COSTS (2014-2022)
(in thousands of dollars)

	CPUC Incremental				
	Total CPUC	Non-Incr Excluded	Total Incremental	Electric Distribution	Gas
O&M Expenses:					
Internal Labor	12,343	2,730	9,613	7,973	1,640
Materials	4,802	-	4,802	3,613	1,189
Overheads	6,052	6,053	-	-	-
Vehicle Charges	714	714	-	-	-
External Labor	28	-	28	28	-
Services/Other	28,826	316	28,510	22,205	6,305
Total O&M	52,765	9,811	42,954	33,819	9,135
Capital Costs:					
Internal Labor	3,431	407	3,025	3,025	-
Materials	966	-	966	966	-
Overheads	5,687	3,616	2,071	2,071	-
Vehicle Charges	744	744	-	-	-
External Labor	942	-	942	942	-
Services/Other	1,436	-	1,436	1,436	-
Total Capital	13,206	4,767	8,439	8,439	-
Total	65,971	14,578	51,393	42,258	9,135

EXHIBIT 11

**Account-Level Determination of Eligible (Incremental) & Ineligible
(Non-Incremental) CEMA Costs**

EXHIBIT 11
SAN DIEGO GAS & ELECTRIC
ACCOUNT-LEVEL DETERMINATION OF ELIGIBLE (INCREMENTAL) &
INELIGIBLE (NON-INCREMENTAL) CEMA COSTS

Cost Element	CE Description	Incremental	Non-Incremental	Cost Type
6110020	SAL-MGMT S/T		X	Internal Labor
6110030	SAL-MGMT T&1/2	X		Internal Labor
6110040	SAL-MGMT D/T	X		Internal Labor
6110110	SAL-UNION S/T		X	Internal Labor
6110120	SAL-UNION T&1/2	X		Internal Labor
6110130	SAL-UNION D/T	X		Internal Labor
6110335	SAL-DEL LUNCH PREM	X		Internal Labor
6213005	MATL-OFFICE SUPPLIES	X		Materials
6213365	MATL-MEASURMT INSTRU	X		Materials
6213385	MATL-ELEC MISC	X		Materials
6213505	MATL-SAFETY	X		Materials
6213590	MATL-JANITORIAL SUPP	X		Materials
6220050	SRV-ADVRTSNG&MKTG	X		Services/Other
6220250	SRV-SOFTWR MAINT&LSE	X		Services/Other
6220843	SRV-VEHICLE WASHING	X		Services/Other
6220860	SRV-MAINT/REPAIR	X		Services/Other
6261050	VEH UTIL-LABOR		X	Transportation
6262050	VEH UTIL-NONLABOR		X	Transportation
6320002	TELE-CELLULAR PHONES	X		Services/Other
6110080	SAL-CLERICAL/TECH ST		X	Internal Labor
6110090	SAL-CLERICAL/TEC T&H	X		Internal Labor
6110100	SAL-CLERICAL/TECH DT	X		Internal Labor
6120010	EMP BEN-EMP WELL PGR	X		Services/Other
6120113	EMP BEN-GFT CARD/CRT		X	Services/Other
6130010	MEALS &TIP & ENT 100	X		Services/Other
6130012	EMP TRVL-MILEAGE	X		Services/Other
6130015	MEALS & TIP & ENT 50	X		Services/Other
6130023	EMP BEN-CORP EVENTS	X		Services/Other
6130040	EMP OTH-LIVNG EXP-IM	X		Services/Other
6210000	PURCHASED MATERIALS	X		Materials
6211470	MATL-PRINTED MATERLS	X		Materials
6211500	MATL-SAFETY EVENT	X		Materials
6213015	MATL-OFC FURNITURE	X		Materials
6213020	MATL-OFFICE EQUIPMNT	X		Materials
6213025	MATL-COMPUTER EQUIP	X		Materials
6213085	MATL-MISCELLANEOUS	X		Materials
6213120	MATL-AUDIO VISUAL EQ	X		Materials
6213130	MATL-BOTTLED WATER	X		Materials
6213165	MATL-CHEMICALS	X		Materials
6213180	MATL-COMPUTR HARDWAR	X		Materials
6213225	MATL-ELECTRIC EQUIP	X		Materials

6213275	MATL-GAS OPERATIONS	X		Materials
6213390	MATL-MRO&SAFETY SUPP	X		Materials
6213455	MATL-TOOLS	X		Materials
6213510	MATL-SAFETY EQUIPMNT	X		Materials
6215070	MI-KEARNY WRHSE	X		Materials
6215075	MI-NORTHCOAST WRHSE	X		Materials
6215080	MI-NORTHEAST WRHSE	X		Materials
6215085	MI-BEACH CITIES WRHS	X		Materials
6215090	MI-METRO WRHSE	X		Materials
6215092	MI-GREENCRAIG WRHSE	X		Materials
6215100	MI-EASTERN WRHSE	X		Materials
6215105	MI-ORANGE COUNTY WRH	X		Materials
6215110	MI-MIRAMAR WRHSE	X		Materials
6220008	SRV-CONTRACTORS	X		Services/Other
6220018	SRV-PRE-EMP PHYSICL	X		Services/Other
6220060	SRV-CATERING	X		Services/Other
6220062	SRV-FOOD-MAINT (CBS)	X		Services/Other
6220190	SRV-SECURITY	X		Services/Other
6220380	SRV-TEMP AGENCY LABOR	X		Services/Other
6220390	SRV-PRINT/GRAPHICS	X		Services/Other
6220412	SRV-COPY-CONVEN	X		Services/Other
6220422	SRV-COPY-SERVICE CTR	X		Services/Other
6220432	SRV-MAIL-O/NIGHT EXP	X		Services/Other
6220450	SRV-MAIL-POSTAGE	X		Services/Other
6220590	SRV-MISCELLANEOUS	X		Services/Other
6220790	SRV-MEDICAL	X		Services/Other
6220840	SRV-VEH&EQUIP RENTAL	X		Services/Other
6220855	SRV-UNIFRM LNDRY/RNT	X		Services/Other
6220890	SRV-LANDSCAPING	X		Services/Other
6220900	SRV-TRASH COLLECTION	X		Services/Other
6220920	SRV-SAFETY RELATED	X		Services/Other
6220980	SRV-JANITORIAL	X		Services/Other
6230390	SRV-PNTG GRPH VIDEO	X		Services/Other
6230641	SRV-TRNG & SEMIN EXT	X		Services/Other
6250001	DUES-BUSINESS/PROFES	X		Services/Other
6290400	MISC REIMBURSEMENTS	X		Services/Other
6320001	TELE-COMM SYS COSTS	X		Services/Other
6340000	Cash Discounts on Pu	X		Services/Other
6400450	A&G-OTHER MISC	X		Services/Other
6120012	EMP BEN-EMP RECOGNI		X	Services/Other
6120086	EMP BEN-RETIReact		X	Services/Other
6120145	EMP BEN-GIFT CARDS		X	Services/Other
6120151	EMP BEN-GIFT CRD INV		X	Services/Other
6120153	EMP BEN-EMP RECOG CA		X	Services/Other
6130001	EMP TRVL-AIR	X		Services/Other
6130016	EMP TRVL-CAR RENTAL	X		Services/Other
6130050	EMP TRVL-OTHER	X		Services/Other

6211380	MATL-ELECTRIC PARTS	X		Materials
6213030	MATL-SOFTWARE	X		Materials
6213035	MATL-GAS&DIESEL FUEL	X		Materials
6213070	MATL-PARTS	X		Materials
6213080	MATL-REPAIR PARTS	X		Materials
6213095	MATL-SUBSCR&PUBLICN	X		Materials
6213140	MATL-BUILDING MATERI	X		Materials
6213340	MATL-LABORATORY SUPP	X		Materials
6213480	MATL-PROMOTNL ITEMS	X		Materials
6213560	MATL-TELECOM EQUIPMT	X		Materials
6220000	PURCHASED SERVICES	X		Services/Other
6220004	SRV-CONTRACT LABOR	X		Services/Other
6220280	SRV-IT-OTHER	X		Services/Other
6220580	SRV-ONLINE SRV MISC	X		Services/Other
6220842	SRV-VEH REPAIR & MNT	X		Services/Other
6230140	SRV-MEDIA RELATIONS	X		Services/Other
6230380	SRV-CONTRACT LABOR	X		Services/Other
6230680	SRV-EVENT & TICKETS	X		Services/Other
6130020	EMP TRVL-HOTEL/LODG	X		Services/Other
6220848	SRV-VEH TOOL RPR/MNT	X		Services/Other
6261060	VEH OVER/UNDER-LABOR		X	Transportation
6262060	VEH OVER/UNDER-NLBR		X	Transportation
6220002	SRV-CONSULTING	X		Services/Other
6220005	SRV-CONTR-MAJOR PROJ	X		Services/Other
6220025	SRV-HLNG AND DISPSAL	X		Services/Other
6220091	SRV-PEST CONTROL	X		Services/Other
6220100	SRV-TREE TRIMMING	X		Services/Other
6220600	SRV-CONSULTING-OTHER	X		Services/Other
6220850	SRV-VEH&EQUIP W/OPER	X		Services/Other
6220960	SRV-MOVING	X		Services/Other
6230610	SRV-WATER	X		Services/Other
6230630	SRV-UTILITIES	X		Services/Other
6400375	A&G-REAL PROPRENTAL	X		Services/Other
6110256	SAL-MISC	X		Internal Labor
6213046	MATL-DIESEL FUEL VDR	X		Materials
6220110	SRV-TELEVISION ADVERT	X		Services/Other
6220130	SRV-RADIO ADVERTISNG	X		Services/Other
6220800	SRV-CONSERVATION	X		Services/Other
6350742	MISC CHARGES	X		Services/Other
6110171	SAL-PT TIME MGT S/T		X	Internal Labor
6220433	SRV-MAIL-COURIER	X		Services/Other
6213370	MATL-MECHANICAL EQUIP	X		Materials
6220560	SRV-CONSTRUCTN PAVNG	X		Services/Other
6231022	SERV-ENVIROMENTAL	X		Services/Other
6110330	SAL-OTHER CASH AWDS		X	Internal Labor
6130013	EMP TRVL-PER DIEM	X		Services/Other
6213105	MATL-ANODES	X		Materials

6215095	MI-MTN. EMPIRE WRHSE	X		Materials
6215115	MI-RAMONA WRHSE	X		Materials
6220870	SRV-PHONE&COMMUN SYS	X		Services/Other
6231042	HELICOPTER UTILIZAT	X		Services/Other
6900004	AFUDC-DEBT	X		Overheads
6900005	AFUDC-EQUITY	X		Overheads
6220006	SRV-C/SVC DEPT ONLY	X		External Labor
6220480	SRV-ENGINEERING	X		Services/Other
6220009	SRV-CONTR-SPECFC JBS	X		Services/Other
6213558	MATL-METAL POLES	X		Materials
6900200	ACCOUNTING ADJ.-NO O		X	Services/Other
6215572	MATL-AVIAN PROTECT	X		Materials
6215126	MI-CONTR WAREHOUSES	X		Materials
6610123	CAP PROP TAX - CWIP		X	Overheads
6110172	SAL-PT TIME C&T S/T		X	Internal Labor
6110182	SAL-PT TIME C&T T&H	X		Internal Labor
6110192	SAL-PT TIME C&T D/T	X		Internal Labor
6110232	SAL-CALLIN C&T S/T		X	Internal Labor
6110242	SAL-CALLIN C&T T&H	X		Internal Labor
6110252	SAL-CALLIN C&T D/T	X		Internal Labor
6215111	MATL-CPD Z61/Z62 ADJ	X		Materials
6213500	MATL-ROCK SAND DIRT	X		Materials
6220400	SRV-BUS FORMS STOCK	X		Services/Other
6231033	SRV-TRAFFIC CONTROL	X		Services/Other
6215127	MI-FORETRAVEL WAREHS	X		Materials
6221000	SRV-CONSTRUCTN-ELECT	X		Services/Other
6213090	MATL-FREIGHT	X		Materials
6213175	MATL-COMPRESSR EQUIP	X		Materials
6120011	EMP BEN-LT DISABILIT	X		Services/Other
6130011	EMP TRVL-INCIDENTALS	X		Services/Other
6220007	SRV-CONTR-TIME&EQUIP	X		Services/Other
6130014	EMP TRVL-PARKING	X		Services/Other
6130017	EMP TRVL-TAXI/SHUTTL	X		Services/Other
6220880	SRV-CONSTR-GAS PIPE	X		Services/Other
6220910	SRV-HAZ WASTE DISPOS	X		Services/Other
6210220	MATL-SCRAP MATL EXP	X		Materials
6213530	MATL-SUBSTA EQUIP	X		Materials
6221010	SRV-STORAGE	X		Services/Other
6231045	SRV-ENV HAZ MAT TRAN	X		Services/Other
6220530	SRV-CONSTRUCTN OTHER	X		Services/Other
9121100	V&S L (CS)		X	Overheads
9121200	ICP L (CS)		X	Overheads
9121400	PLPD L (CS)		X	Overheads
9121500	Wk Comp L (CS)		X	Overheads
9121600	P&B L (CS)		X	Overheads
9122300	PR Tax NL (CS)		X	Overheads
9122301	PR Tax NL ICP (CS)		X	Overheads

9122400	PLPD NL (CS)		X	Overheads
9122500	Wk Comp NL (CS)		X	Overheads
9122600	P&B NL (CS)		X	Overheads
9122900	P&B REF NL (CS)		X	Overheads
9123100	V&S L (CL)		X	Overheads
9123200	ICP L (CL)		X	Overheads
9123400	PLPD L (CL)		X	Overheads
9123500	Wk Comp L (CL)		X	Overheads
9123600	P&B L (CL)		X	Overheads
9124300	PR Tax NL (CL)		X	Overheads
9124400	PLPD NL (CL)		X	Overheads
9124500	Wk Comp NL (CL)		X	Overheads
9124600	P&B NL (CL)		X	Overheads
9124900	P&B REF NL (CL)		X	Overheads
9131700	Shop Order L (CS)		X	Overheads
9131850	Small Tools L (CS)		X	Overheads
9132700	Shop Order NL (CS)	X		Overheads
9132850	Small Tools NL (CS)	X		Overheads
9131150	Purchasing L (CS)		X	Overheads
9132150	Purchasing NL (CS)	X		Overheads
9131500	DOH ED L (CS)		X	Overheads
9131600	Eng ED L (CS)		X	Overheads
9131900	Capital A&G L (CS)		X	Overheads
9132500	DOH ED NL (CS)	X		Overheads
9132600	Eng ED NL (CS)	X		Overheads
9132900	Capital A&G NL (CS)	X		Overheads
9131250	Warehouse L (CS)		X	Overheads
9132250	Warehouse NL (CS)	X		Overheads
9132300	Exmpt Matl E NL (CS)	X		Overheads
9132310	Exmpt Matl G NL (CS)	X		Overheads
9131860	Union Cntrct L (CS)		X	Overheads
9131470	CFS Mgmt L (CS)		X	Overheads
9132470	CFS Mgmt NL (CS)	X		Overheads
9131450	Contract Adm L (CS)		X	Overheads
9132450	Contract Adm NL (CS)	X		Overheads
9131510	DOH GD L (CS)		X	Overheads
9131620	Eng GD L (CS)		X	Overheads
9132510	DOH GD NL (CS)	X		Overheads
9132620	Eng GD NL (CS)	X		Overheads

EXHIBIT 12

2014 Emergency Drought Costs

EXHIBIT 12
SAN DIEGO GAS & ELECTRIC
2014 EMERGENCY DROUGHT COSTS
(in thousands of dollars)

	Total Costs	FERC Electric Transmission	Electric Distribution	CPUC Gas	Total CPUC
O&M Expenses:					
Internal Labor	244	-	244	-	244
Materials	54	-	54	-	54
Overheads	158	-	158	-	158
Vehicle Charges	29	-	29	-	29
External Labor	-	-	-	-	-
Services/Other	2,048	32	2,016	-	2,016
Total O&M	2,532	32	2,501	-	2,501
Capital Costs:					
Internal Labor	67	-	67	-	67
Materials	130	-	130	-	130
Overheads	520	-	520	-	520
Vehicle Charges	17	-	17	-	17
External Labor	27	-	27	-	27
Services/Other	462	-	462	-	462
Total Capital	1,223	-	1,223	-	1,223
Total	3,755	32	3,723	-	3,723

EXHIBIT 13

2014 Emergency Drought - CPUC Incremental Costs

EXHIBIT 13
SAN DIEGO GAS & ELECTRIC
2014 EMERGENCY DROUGHT - CPUC INCREMENTAL COSTS
(in thousands of dollars)

	CPUC Incremental				
	Total CPUC	Non-Incr Excluded	Total Incremental	Electric Distribution	Gas
O&M Expenses:					
Internal Labor	244	74	170	170	-
Materials	54	-	54	54	-
Overheads	158	158	-	-	-
Vehicle Charges	29	29	-	-	-
External Labor	-	-	-	-	-
Services/Other	2,016	-	2,016	2,016	-
Total O&M	2,501	261	2,239	2,239	-
Capital Costs:					
Internal Labor	67	33	34	34	-
Materials	130	-	130	130	-
Overheads	520	332	188	188	-
Vehicle Charges	17	17	-	-	-
External Labor	27	-	27	27	-
Services/Other	462	-	462	462	-
Total Capital	1,223	381	841	841	-
Total	3,723	642	3,081	3,081	-

EXHIBIT 14

2014 Emergency Drought CEMA Schedules 2014-2022

Exhibit 14

San Diego Gas & Electric
 2014 Emergency Drought CEMA - Electric
 Under / (Over) Collection
 Account # 1150617 / (2190253)

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2022 Total	2014-2022 Totals
		Beginning Balance		2,302,770	2,303,019	2,303,307	2,303,710	2,304,919	2,306,590	2,308,666	2,310,725	2,315,423	2,659,810	2,659,810	2,659,810
Revenues:														-	
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	
O&M (1)										315,939				315,939	2,239,161
Capital Related Costs*	CEMA-D E Depreciation													-	
	CEMA-D E Return													-	
	CEMA-D E Tax													-	
	CEMA-D E Property Tax													-	
Total Capital Costs		-	-	-	-	-	-	-	-	-	-	-	-	-	235,789
Net Cost / (Revenue)		-	-	-	-	-	-	-	-	315,939	-	-	-	315,939	
Interest**	CEMA D E Interest	249	288	403	1,209	1,671	2,076	2,059	4,698	28,448				41,101	184,860
Net Activity	Net Activity	249	288	403	1,209	1,671	2,076	2,059	4,698	344,387	-	-	-	357,040	
	Ending Balance	2,303,019	2,303,307	2,303,710	2,304,919	2,306,590	2,308,666	2,310,725	2,315,423	2,659,810	2,659,810	2,659,810	2,659,810	2,659,810	2,659,810

(1)

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

(1) Transferred costs previously allocated to gas back to electric as the activity was electric only and interest

San Diego Gas & Electric
2014 Emergency Drought CEMA - Electric
Under / (Over) Collection
Account # 1150617 / (2190253)

Category	Text													2021
		Beginning Balance	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Revenues:														
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M														
Capital Related Costs*	CEMA-D E Depreciation													
	CEMA-D E Return													
	CEMA-D E Tax													
	CEMA-D E Property Tax													
Total Costs		-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cost / (Revenue)		-	-	-	-	-	-	-	-	-	-	-	-	-
Interest**	CEMA D E Interest	249	192	153	153	115	96	96	115	115	115	115	154	1,668
Net Activity	Net Activity	249	192	153	153	115	96	96	115	115	115	115	154	1,668
	Ending Balance	2,301,351	2,301,543	2,301,696	2,301,849	2,301,964	2,302,060	2,302,156	2,302,271	2,302,386	2,302,501	2,302,616	2,302,770	2,302,770

Notes :

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

**San Diego Gas & Electric
2014 Emergency Drought CEMA - Electric
Under / (Over) Collection
Account # 1150617 / (2190253)**

														2020
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	2,285,175	2,288,412	2,291,425	2,294,404	2,297,157	2,299,033	2,299,569	2,299,914	2,300,182	2,300,412	2,300,642	2,300,853	2,285,175
Revenues:														-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M														-
Capital Related Costs*	CEMA-D E Depreciation													-
	CEMA-D E Return													-
	CEMA-D E Tax													-
	CEMA-D E Property Tax													-
Total Costs		-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cost / (Revenue)		-	-	-	-	-	-	-	-	-	-	-	-	-
Interest**	CEMA D E Interest	3,237	3,013	2,979	2,753	1,876	536	345	268	230	230	211	249	15,927
Net Activity	Net Activity	3,237	3,013	2,979	2,753	1,876	536	345	268	230	230	211	249	15,927
	Ending Balance	2,288,412	2,291,425	2,294,404	2,297,157	2,299,033	2,299,569	2,299,914	2,300,182	2,300,412	2,300,642	2,300,853	2,301,102	2,301,102

Notes :

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

**San Diego Gas & Electric
2014 Emergency Drought CEMA - Electric
Under / (Over) Collection
Account # 1150617 / (2190253)**

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2019 Total
	Beginning Balance	2,214,984	2,224,156	2,233,426	2,242,590	2,269,204	2,278,840	2,288,426	2,297,768	2,306,884	2,274,979	2,278,676	2,282,094	2,214,984
Revenues:														-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M	CEMA E O&M													-
Capital Related Costs*	CEMA-D E Depreciation	1,696	1,695	1,695	1,695	1,681	1,681	1,681	1,681	(11,809)	-			1,696
	CEMA-D E Return	2,280	2,270	2,260	2,250	2,240	2,230	2,220	2,210	(15,680)	-			2,280
	CEMA-D E Tax	540	574	570	567	563	560	557	553	(3,944)	-			540
	CEMA-D E Property Tax	-			16,976	476	476	474	474	(3,804)	-			15,072
Total Costs		4,516	4,539	4,525	21,488	4,960	4,947	4,932	4,918	(35,237)	-	-	-	19,588
Net Cost / (Revenue)		4,516	4,539	4,525	21,488	4,960	4,947	4,932	4,918	(35,237)	-	-	-	19,588
Interest**	CEMA D E Interest	4,656	4,731	4,639	5,126	4,676	4,639	4,410	4,198	3,332	3,697	3,418	3,081	50,603
Net Activity	Net Activity	9,172	9,270	9,164	26,614	9,636	9,586	9,342	9,116	(31,905)	3,697	3,418	3,081	70,191
	Ending Balance	2,224,156	2,233,426	2,242,590	2,269,204	2,278,840	2,288,426	2,297,768	2,306,884	2,274,979	2,278,676	2,282,094	2,285,175	2,285,175

Notes :

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

San Diego Gas & Electric
2014 Emergency Drought CEMA - Electric
Under / (Over) Collection
Account # 1150617 / (2190253)

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018 Total
Beginning Balance	2,115,750	2,123,801	2,131,281	2,138,935	2,146,965	2,155,166	2,163,424	2,171,773	2,180,196	2,188,620	2,197,174	2,205,949	2,115,750
Revenue													
Authorized Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Related Costs*													
Depreciation	1,712	1,706	1,706	1,707	1,696	1,696	1,696	1,696	1,696	1,696	1,696	1,694	20,397
Tax on Return	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Rate Base	2,443	2,385	2,374	2,367	2,360	2,351	2,341	2,331	2,321	2,311	2,300	2,291	28,175
Federal and State Taxes	1,371	572	569	566	563	561	558	555	551	549	545	542	7,502
Total Costs	5,526	4,663	4,649	4,640	4,619	4,608	4,595	4,582	4,568	4,556	4,541	4,527	56,074
Current Month Activity	5,526	4,663	4,649	4,640	4,619	4,608	4,595	4,582	4,568	4,556	4,541	4,527	56,074
Current Month Interest**	2,525	2,817	3,005	3,390	3,582	3,650	3,754	3,841	3,856	3,998	4,234	4,508	43,160
Current Activity and Interest	8,051	7,480	7,654	8,030	8,201	8,258	8,349	8,423	8,424	8,554	8,775	9,035	99,234
Rounding/Transfer													-
Ending Balance	2,123,801	2,131,281	2,138,935	2,146,965	2,155,166	2,163,424	2,171,773	2,180,196	2,188,620	2,197,174	2,205,949	2,214,984	2,214,984

Notes :

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

San Diego Gas & Electric
2014 Emergency Drought CEMA - Electric
Under / (Over) Collection
Account # 1150617 / (2190253)

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017 Total
Beginning Balance	2,065,346	2,072,077	2,078,855	2,085,571	2,092,449	2,099,393	2,106,379	2,113,618	2,120,970	2,128,337	2,096,868	2,105,731	2,065,346
Revenue													
Authorized Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M	-	-	-	-	-	-	-	-	-	(40,889)	-	-	(40,889)
Capital Related Costs*													
Depreciation	1,702	1,699	1,699	1,699	1,691	1,691	1,691	1,691	1,691	1,691	2,104	2,258	21,307
Tax on Return	-	-	-	-	-	-	-	-	-	-	-	-	-
Return on Rate Base	2,565	2,553	2,543	2,533	2,522	2,512	2,501	2,490	2,485	2,464	3,505	3,483	32,156
Federal and State Taxes	1,189	1,143	1,138	1,132	1,125	1,119	1,114	1,108	1,103	1,096	1,136	2,028	14,431
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Costs	5,456	5,395	5,380	5,364	5,338	5,322	5,306	5,289	5,279	5,251	6,745	7,769	67,894
Current Month Activity	5,456	5,395	5,380	5,364	5,338	5,322	5,306	5,289	5,279	(35,638)	6,745	7,769	27,005
Current Month Interest**	1,275	1,383	1,336	1,514	1,606	1,664	1,933	2,063	2,088	4,169	2,118	2,250	23,399
Current Activity and Interest	6,731	6,778	6,716	6,878	6,944	6,986	7,239	7,352	7,367	7,346	8,863	10,019	50,404
Rounding/Transfer													-
Ending Balance	2,072,077	2,078,855	2,085,571	2,092,449	2,099,393	2,106,379	2,113,618	2,120,970	2,128,337	2,096,868	2,105,731	2,115,750	2,115,750

Notes :

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

SAN DIEGO GAS & ELECTRIC
2014 Emergency Drought CEMA - Electric
A/C # 1150617/ (2190253)
Under / (Over) Collection

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016 Total
Beginning Balance	1,340,167	1,344,160	1,349,907	1,355,902	1,361,904	1,367,909	1,373,904	1,381,279	1,387,249	1,393,301	1,410,380	2,151,120	1,340,167
Prior Period Adjustment													
Authorized Revenue													-
Total Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Related Expenses*													-
Depreciation	1,208	1,462	1,518	1,524	1,527	1,530	2,727	1,702	1,702	1,702	1,702	1,702	20,006
Return on Rate Base	2,167	2,596	2,713	2,712	2,703	2,694	2,694	2,536	2,576	2,592	2,599	2,577	31,159
Tax on Return	215	1,162	1,234	1,234	1,229	1,223	1,392	1,201	1,195	1,203	1,207	1,194	13,689
Total Capital Related Expenses	3,590	5,220	5,465	5,470	5,459	5,447	6,813	5,439	5,473	5,497	5,508	5,473	64,854
TOTAL NET REVENUE	3,590	5,220	5,465	5,470	5,459	5,447	6,813	5,439	5,473	5,497	5,508	5,473	64,854
O&M Expenses:													-
O&M Distribution	-	-	-	-	-	-	-	-	-	10,963	734,372	(92,336)	652,999
Total O&M Expenses	-	10,963	734,372	(92,336)	652,999								
Under / (Over) Collection	3,590	5,220	5,465	5,470	5,459	5,447	6,813	5,439	5,473	16,460	739,880	(86,863)	717,853
Balance before Interest	1,343,757	1,349,380	1,355,372	1,361,372	1,367,363	1,373,356	1,380,717	1,386,718	1,392,722	1,409,761	2,150,260	2,064,257	2,058,020
Interest**	403	527	530	532	546	548	562	531	579	619	860	1,089	7,327
Rounding													-
Ending Balance	1,344,160	1,349,907	1,355,902	1,361,904	1,367,909	1,373,904	1,381,279	1,387,249	1,393,301	1,410,380	2,151,120	2,065,346	2,065,346

Notes :

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

SAN DIEGO GAS & ELECTRIC
2014 Emergency Drought CEMA - Electric
A/C # 1150617/ (2190253)
Under / (Over) Collection

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015 Total
Beginning Balance	2,377,101	3,498,994	973,350	978,162	981,676	985,336	987,649	989,483	991,714	994,336	997,101	1,335,174	2,377,101
Prior Period Adjustment													
Authorized Revenue													
Total Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Related Expenses*													
Depreciation	428	428	428	428	428	428	428	499	582	612	661	850	6,200
Return on Rate Base	989	985	980	976	972	968	964	1,105	1,273	1,330	1,423	(495)	11,470
Tax on Return	412	482	478	477	474	473	469	520	618	640	663	(509)	5,197
Total Capital Related Expenses	1,829	1,895	1,886	1,881	1,874	1,869	1,861	2,124	2,473	2,582	2,747	(154)	22,867
TOTAL NET REVENUE	1,829	1,895	1,886	1,881	1,874	1,869	1,861	2,124	2,473	2,582	2,747	(154)	22,867
O&M Expenses:													
O&M Distribution	1,119,746	(2,527,290)	2,828	1,543	1,704	345	(142)	-	-	-	335,151	4,925	(1,061,190)
Total O&M Expenses	1,119,746	(2,527,290)	2,828	1,543	1,704	345	(142)	-	-	-	335,151	4,925	(1,061,190)
Under / (Over) Collection	1,121,575	(2,525,395)	4,714	3,424	3,578	2,214	1,719	2,124	2,473	2,582	337,898	4,771	(1,038,323)
Balance before Interest	3,498,676	973,599	978,064	981,586	985,254	987,550	989,368	991,607	994,187	996,918	1,334,999	1,339,945	1,338,778
Interest**	318	(249)	98	90	82	99	115	107	149	183	175	222	1,388
Rounding													
Ending Balance	3,498,994	973,350	978,162	981,676	985,336	987,649	989,483	991,714	994,336	997,101	1,335,174	1,340,167	1,340,167
		PPA1										PPA2	

Notes :

PPA1 Reverse cumulative O&M amounts booked in December 2014 & January 2015

PPA2 bonus depreciation included on one month lag accounts TAX ON RETURN for JAN -NOV 2015 includes interest recalculation

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

SAN DIEGO GAS & ELECTRIC
2014 Emergency Drought CEMA - Electric
A/C # 1150617/ (2190253)
Under / (Over) Collection

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014 Total
Beginning Balance							-	1,369	85,800	217,762	501,579	1,410,345	-
Prior Period Adjustment													
Authorized Revenue										217,762	501,579	1,410,345	
Total Revenue							-	-	-	-	-	-	-
Capital Related Expenses*													-
Depreciation										218	425	429	1,072
Return on Rate Base										510	991	995	2,496
Tax on Return										114	416	414	944
Total Capital Related Expenses							-	-	-	842	1,832	1,838	4,512
TOTAL NET REVENUE							-	-	-	842	1,832	1,838	4,512
O&M Expenses:													-
O&M Distribution							1,369	84,427	131,948	282,945	906,854	964,759	2,372,302
Total O&M Expenses							1,369	84,427	131,948	282,945	906,854	964,759	2,372,302
Under / (Over) Collection							1,369	84,427	131,948	283,787	908,686	966,597	2,376,814
Balance before Interest							1,369	85,796	217,748	501,549	1,410,265	2,376,942	2,376,814
Interest**							0	4	14	30	80	158	285
Rounding													(2)
Ending Balance							1,369	85,800	217,762	501,579	1,410,345	2,377,100	2,377,101

Notes :

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

EXHIBIT 15

January 2017 Storms Costs

EXHIBIT 15
SAN DIEGO GAS & ELECTRIC
JANUARY 2017 STORMS COSTS
(in thousands of dollars)

	Total Costs	FERC Electric Transmission	Electric Distribution	CPUC Gas	Total CPUC
O&M Expenses:					
Internal Labor	489	-	489	-	489
Materials	-	-	-	-	-
Overheads	241	-	241	-	241
Vehicle Charges	57	-	57	-	57
External Labor	28	-	28	-	28
Services/Other	52	-	52	-	52
Total O&M	866	-	866	-	866
Capital Costs:					
Internal Labor	1,140	-	1,140	-	1,140
Materials	200	-	200	-	200
Overheads	1,990	-	1,990	-	1,990
Vehicle Charges	206	-	206	-	206
External Labor	675	-	675	-	675
Services/Other	326	-	326	-	326
Total Capital	4,537	-	4,537	-	4,537
Total	5,404	-	5,404	-	5,404

EXHIBIT 16

January 2017 Storms - CPUC Incremental Costs

EXHIBIT 16
SAN DIEGO GAS & ELECTRIC
JANUARY 2017 STORMS - CPUC INCREMENTAL COSTS
(in thousands of dollars)

	CPUC Incremental				
	Total CPUC	Non-Incr Excluded	Total Incremental	Electric Distribution	Gas
O&M Expenses:					
Internal Labor	489	270	219	219	-
Materials	-	-	-	-	-
Overheads	241	241	-	-	-
Vehicle Charges	57	57	-	-	-
External Labor	28	-	28	28	-
Services/Other	52	-	52	52	-
Total O&M	866	568	298	298	-
Capital Costs:					
Internal Labor	1,140	115	1,025	1,025	-
Materials	200	-	200	200	-
Overheads	1,990	1,318	672	672	-
Vehicle Charges	206	206	-	-	-
External Labor	675	-	675	675	-
Services/Other	326	-	326	326	-
Total Capital	4,537	1,638	2,899	2,899	-
Total	5,404	2,207	3,197	3,197	-

EXHIBIT 17

January 2017 Storms CEMA Schedules 2017-2022

Exhibit 17

San Diego Gas & Electric
 January 2017 Storms CEMA - Electric
 Under / (Over) Collection
 Account# 1150605 / (2190248)

Category	Text	2022												2017-2022 Totals	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		Total
	Beginning Balance	1,699,321	1,720,395	1,825,900	1,780,098	1,779,232	1,802,721	1,826,497	1,850,189	1,875,981	1,935,488	1,935,488	1,935,488	1,699,321	
Revenues:	Authorized Revenue													-	
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	
O&M Costs:										19,490				19,490	298,184
Capital Related Costs*	CEMA-S E Depreciation	6,071	6,146	6,146	6,146	6,146	6,146	6,146	6,146	8,006				57,100	
	CEMA-S E Return	9,904	62,289	10,705	10,668	10,632	10,596	10,559	10,523	15,952				151,829	
	CEMA-S E Tax	2,524	32,040	2,844	2,832	2,821	2,810	2,798	2,788	5,435				56,892	
	CEMA-S E Property Tax	2,390	2,592	(65,813)	(16,783)	2,592	2,592	2,551	2,551	5,017				(62,311)	
Total Capital Costs		20,889	103,068	(46,118)	2,864	22,191	22,144	22,054	22,008	53,900	-	-	-	223,000	1,592,211
Net Cost / (Revenue)		20,889	103,068	(46,118)	2,864	22,191	22,144	22,054	22,008	53,900	-	-	-	223,000	
Interest**	CEMA S E Interest	185	2,438	315	(3,730)	1,298	1,632	1,638	3,784	5,607				13,167	64,583
														-	
Net Activity	Net Activity	21,074	105,506	(45,803)	(866)	23,489	23,776	23,692	25,792	59,507	-	-	-	236,167	
	Ending Balance	1,720,395	1,825,900	1,780,098	1,779,232	1,802,721	1,826,497	1,850,189	1,875,981	1,935,488	1,935,488	1,935,488	1,935,488	1,935,488	1,954,978
		(A)			(A)			(B)							

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

(A) Capital Costs Interest True Up

(B) Transferred costs previously allocated to gas back to electric as the activity was electric only and interest

San Diego Gas & Electric
 January 2017 Storms CEMA - Electric
 Under / (Over) Collection
 Account# 1150605 / (2190248)

													2021	
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	1,446,880	1,468,172	1,483,589	1,509,197	1,530,525	1,551,781	1,572,978	1,594,220	1,615,427	1,636,588	1,657,701	1,678,769	1,446,880
Revenues:	Authorized Revenue													-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:														-
Capital Related Costs*	CEMA-S E Depreciation	5,993	6,070	6,070	6,070	6,071	6,071	6,071	6,071	6,071	6,071	6,071	6,071	72,768
	CEMA-S E Return	10,342	10,305	10,269	10,232	10,196	10,159	10,123	10,087	10,050	10,014	9,977	9,941	121,695
	CEMA-S E Tax	2,500	(3,381)	6,870	2,625	2,614	2,603	2,592	2,580	2,570	2,557	2,547	2,536	29,213
	CEMA-S E Property Tax	2,299	2,299	2,299	2,299	2,299	2,299	2,390	2,390	2,390	2,390	2,390	2,392	28,136
Total Costs		21,134	15,294	25,508	21,227	21,179	21,132	21,175	21,127	21,081	21,031	20,985	20,939	251,812
Net Cost / (Revenue)		21,134	15,294	25,508	21,227	21,179	21,132	21,175	21,127	21,081	21,031	20,985	20,939	251,812
Interest**	CEMA S E Interest	158	123	100	101	77	65	66	80	81	82	83	(387)	629
Net Activity	Net Activity	21,292	15,417	25,608	21,328	21,256	21,197	21,241	21,207	21,162	21,113	21,068	20,552	252,441
	Ending Balance	1,468,172	1,483,589	1,509,197	1,530,525	1,551,781	1,572,978	1,594,220	1,615,427	1,636,588	1,657,701	1,678,769	1,699,321	1,699,321

(A)

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

(A) - Capital Related Costs Interest True up.

**San Diego Gas & Electric
January 2017 Storms CEMA - Electric
Under / (Over) Collection
Account# 1150605 / (2190248)**

														2020
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	1,180,812	1,204,113	1,227,348	1,250,547	1,273,754	1,296,351	1,318,157	1,339,775	1,361,305	1,382,766	1,404,181	1,425,541	1,180,812
Revenues:	Authorized Revenue													-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:														-
Capital Related Costs*	CEMA-S E Depreciation	5,943	5,943	5,943	6,092	5,993	5,993	5,993	5,993	5,993	5,993	5,993	5,993	71,864
	CEMA-S E Return	10,781	10,744	10,708	10,671	10,635	10,598	10,561	10,525	10,488	10,452	10,415	10,378	126,956
	CEMA-S E Tax	2,556	2,614	2,604	2,598	2,588	2,577	2,566	2,555	2,544	2,533	2,523	2,511	30,769
	CEMA-S E Property Tax	2,333	2,333	2,333	2,333	2,333	2,333	2,299	2,299	2,299	2,299	2,299	2,301	27,794
Total Costs		21,613	21,635	21,588	21,693	21,548	21,501	21,419	21,372	21,324	21,276	21,230	21,183	257,383
Net Cost / (Revenue)		21,613	21,635	21,588	21,693	21,548	21,501	21,419	21,372	21,324	21,276	21,230	21,183	257,383
Interest**	CEMA S E Interest	1,688	1,600	1,610	1,514	1,049	305	199	158	137	139	130	156	8,685
														-
Net Activity	Net Activity	23,301	23,235	23,198	23,207	22,597	21,806	21,618	21,530	21,461	21,415	21,360	21,339	266,068
	Ending Balance	1,204,113	1,227,348	1,250,547	1,273,754	1,296,351	1,318,157	1,339,775	1,361,305	1,382,766	1,404,181	1,425,541	1,446,880	1,446,880

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

**San Diego Gas & Electric
January 2017 Storms CEMA - Electric
Under / (Over) Collection
Account# 1150605 / (2190248)**

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2019 Total
	Beginning Balance	783,358	804,511	826,030	847,505	971,373	995,233	1,019,063	1,042,837	1,066,498	1,090,040	1,113,459	1,136,720	783,358
Revenues:	Authorized Revenue													-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:	CEMA S E O&M	(42)												(42)
Capital Related Costs*	CEMA-S E Depreciation	5,889	5,943	5,944	5,944	5,943	5,943	5,943	5,943	5,943	5,943	5,943	5,943	71,264
	CEMA-S E Return	11,224	11,187	11,150	11,113	11,076	11,039	11,002	10,966	10,929	10,892	10,855	10,818	132,251
	CEMA-S E Tax	2,416	2,658	2,647	2,637	2,625	2,614	2,604	2,593	2,582	2,571	2,560	2,549	31,056
	CEMA-S E Property Tax				99,322	2,194	2,188	2,242	2,236	2,230	2,224	2,217	23,219	138,072
Total Costs		19,529	19,788	19,741	119,016	21,838	21,784	21,791	21,738	21,684	21,630	21,575	42,529	372,643
Net Cost / (Revenue)		19,487	19,788	19,741	119,016	21,838	21,784	21,791	21,738	21,684	21,630	21,575	42,529	372,601
Interest**	CEMA S E Interest	1,666	1,731	1,734	4,852	2,022	2,046	1,983	1,923	1,858	1,789	1,686	1,563	24,853
														-
														-
														-
Net Activity	Net Activity	21,153	21,519	21,475	123,868	23,860	23,830	23,774	23,661	23,542	23,419	23,261	44,092	397,454
	Ending Balance	804,511	826,030	847,505	971,373	995,233	1,019,063	1,042,837	1,066,498	1,090,040	1,113,459	1,136,720	1,180,812	1,180,812

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

San Diego Gas & Electric
January 2017 Storms CEMA - Electric
Under / (Over) Collection
Account# 1150605 / (2190248)

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018 Total
Beginning Balance	527,320	552,718	573,525	594,359	615,280	636,239	657,201	678,176	699,161	720,135	741,138	762,207	527,320
Revenue													
Authorized Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Related Costs*													
Depreciation	5,836	5,889	5,889	5,889	5,889	5,889	5,889	5,888	5,888	5,888	5,888	5,889	70,611
Tax on Return	6,787	2,538	2,526	2,515	2,505	2,494	2,482	2,471	2,460	2,448	2,437	2,426	34,089
Return on Rate Base	12,132	11,634	11,597	11,560	11,523	11,486	11,448	11,410	11,373	11,335	11,298	11,260	138,056
Total Costs	24,755	20,061	20,012	19,964	19,917	19,869	19,819	19,769	19,721	19,671	19,623	19,575	242,756
Current Month Activity	24,755	20,061	20,012	19,964	19,917	19,869	19,819	19,769	19,721	19,671	19,623	19,575	242,756
Current Month Interest**	643	746	822	957	1,042	1,093	1,156	1,216	1,253	1,332	1,446	1,576	13,282
Current Activity and Interest	25,398	20,807	20,834	20,921	20,959	20,962	20,975	20,985	20,974	21,003	21,069	21,151	256,038
Rounding/Transfer													-
Ending Balance	552,718	573,525	594,359	615,280	636,239	657,201	678,176	699,161	720,135	741,138	762,207	783,358	783,358

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12)

San Diego Gas & Electric
January 2017 Storms CEMA - Electric
Under / (Over) Collection
Account# 1150605 / (2190248)

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017 Total
Beginning Balance	-	-	523,825	524,161	524,541	524,943	525,359	525,841	526,354	491,991	518,849	501,360	-
Revenue													
Authorized Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M	-	523,650	-	-	-	-	-	-	(200,929)	-	(43,985)	-	278,736
Capital Related Costs*													
Depreciation									38,753	5,962	5,962	5,895	56,572
Tax on Return									36,747	7,252	7,116	7,007	58,122
Return on Rate Base									91,362	13,147	12,904	12,510	129,923
Property Taxes													-
Total Costs	-	-	-	-	-	-	-	-	166,862	26,361	25,982	25,412	244,617
Current Month Activity	-	523,650	-	-	-	-	-	-	(34,067)	26,361	(18,003)	25,412	523,353
Current Month Interest**	-	175	336	380	402	416	482	513	(296)	497	514	548	3,967
Current Activity and Interest	-	523,825	336	380	402	416	482	513	518	26,858	(17,489)	25,960	527,320
Rounding/Transfer													-
Ending Balance	-	523,825	524,161	524,541	524,943	525,359	525,841	526,354	526,872	518,849	501,360	527,320	527,320

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

EXHIBIT 18

2017 Lilac Fire Costs

EXHIBIT 18
SAN DIEGO GAS & ELECTRIC
2017 LILAC FIRE COSTS
(in thousands of dollars)

	Total Costs	FERC Electric Transmission	Electric Distribution	CPUC Gas	Total CPUC
O&M Expenses:					
Internal Labor	794	116	615	62	678
Materials	7	-	7	-	7
Overheads	360	57	274	29	303
Vehicle Charges	199	29	164	6	170
External Labor	-	-	-	-	-
Services/Other	523	87	416	21	437
Total O&M	1,883	289	1,476	118	1,594
Capital Costs:					
Internal Labor	286	-	286	-	286
Materials	278	-	278	-	278
Overheads	168	-	168	-	168
Vehicle Charges	76	-	76	-	76
External Labor	-	-	-	-	-
Services/Other	131	4	126	-	126
Total Capital	939	4	934	-	934
Total	2,822	294	2,411	118	2,528

EXHIBIT 19

2017 Lilac Fire - CPUC Incremental Costs

EXHIBIT 19
SAN DIEGO GAS & ELECTRIC
2017 LILAC FIRE - CPUC INCREMENTAL COSTS
(in thousands of dollars)

	<u>Total CPUC</u>	<u>Non-Incr Excluded</u>	<u>CPUC Incremental</u>		
			<u>Total Incremental</u>	<u>Electric Distribution</u>	<u>Gas</u>
O&M Expenses:					
Internal Labor	678	109	569	519	50
Materials	7	-	7	7	-
Overheads	303	303	-	-	-
Vehicle Charges	170	170	-	-	-
External Labor	-	-	-	-	-
Services/Other	437	2	435	346	89
Total O&M	<u>1,594</u>	<u>583</u>	<u>1,011</u>	<u>872</u>	<u>139</u>
Capital Costs:					
Internal Labor	286	40	246	246	-
Materials	278	-	278	278	-
Overheads	168	118	51	51	-
Vehicle Charges	76	76	-	-	-
External Labor	-	-	-	-	-
Services/Other	126	-	126	126	-
Total Capital	<u>934</u>	<u>233</u>	<u>701</u>	<u>701</u>	<u>-</u>
Total	<u>2,528</u>	<u>816</u>	<u>1,712</u>	<u>1,573</u>	<u>139</u>

EXHIBIT 20

2017 Lilac Fire CEMA Schedules 2017-2022

Exhibit 20

San Diego Gas & Electric
 2017 Lilac Fire CEMA - Electric
 Under / (Over) Collection
 Account# 1150694 / (2190307)

Category	Text	2022												2017-2022 Totals	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		Total
	Beginning Balance	1,163,402	1,168,092	1,174,160	1,164,457	1,165,095	1,170,530	1,176,162	1,181,761	1,188,705	1,211,577	1,211,577	1,211,577	1,163,402	
Revenues:	Authorized Revenue													-	
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	
O&M Costs:	CEMA WF E O&M									4,089				4,089	871,836
Capital Related Costs*	CEMA-WF E Depreciation	1,801	1,823	1,823	1,823	1,823	1,823	1,823	1,823	3,932				18,495	
	CEMA-WF E Return	1,833	2,851	1,834	1,824	1,815	1,805	1,796	1,786	6,843				22,388	
	CEMA-WF E Tax	479	794	503	499	497	494	490	488	2,892				7,136	
	CEMA-WF E Property Tax	450	454	(14,068)	(3,210)	454	454	439	439	1,706				(12,882)	
Total Capital Costs		4,564	5,922	(9,908)	936	4,589	4,576	4,548	4,536	15,373	-	-	-	35,137	278,227
Net Cost / (Revenue)		4,564	5,922	(9,908)	936	4,589	4,576	4,548	4,536	19,462	-	-	-	39,226	
Interest**	CEMA WF E Interest	126	146	205	(299)	846	1,056	1,051	2,408	3,410				8,949	61,515
														-	
Net Activity	Net Activity	4,690	6,068	(9,703)	637	5,435	5,632	5,599	6,944	22,872	-	-	-	48,175	
	Ending Balance	1,168,092	1,174,160	1,164,457	1,165,095	1,170,530	1,176,162	1,181,761	1,188,705	1,211,577	1,211,577	1,211,577	1,211,577	1,211,577	1,211,577

(A)

(B)

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

(A) Capital Costs Interest True Up

(B) Transferred costs previously allocated to gas back to electric as the activity was electric only and interest

San Diego Gas & Electric
2017 Lilac Fire CEMA - Gas
Under / (Over) Collection
Account # 1150695 / (2190308)

2022 2017-2022

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Totals
	Beginning Balance	161,234	161,442	161,654	161,127	161,155	161,463	161,799	162,133	162,654	147,397	147,397	147,397	161,234	
Revenues:														-	
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	
O&M Costs:	CEMA WF G O&M								(4,089)					(4,089)	139,407
Capital Related Costs*	CEMA-WF G Depreciation	48	49	49	49	49	49	49	49	(2,060)				(1,670)	-
	CEMA-WF G Return	97	97	97	97	96	96	96	96	(4,970)				(4,198)	-
	CEMA-WF G Tax	23	23	23	23	23	23	22	23	(2,384)				(2,201)	-
	CEMA-WF G Property Tax	23	23	(724)	(185)	23	23	23	23	(1,244)				(2,015)	-
Total Costs		191	192	(555)	(16)	191	191	190	191	(10,659)	-	-	-	(10,083)	-
Net Cost / (Revenue)		191	192	(555)	(16)	191	191	190	191	(14,747)	-	-	-	(14,172)	
Interest**	CEMA WF G Interest	17	20	28	44	117	145	144	330	(510)				335	7,989
Net Activity	Net Activity	208	212	(527)	28	308	336	334	521	(15,257)	-	-	-	(13,837)	
	Ending Balance	161,442	161,654	161,127	161,155	161,463	161,799	162,133	162,654	147,397	147,397	147,397	147,397	147,397	147,396

(A)

(B)

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

(A) Capital Costs Interest True Up

(B) Transferred costs previously allocated to gas back to electric as the activity was electric only and interest

San Diego Gas & Electric
 2017 Lilac Fire CEMA - Electric
 Under / (Over) Collection
 Account# 1150694 / (2190307)

2021

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	1,107,367	1,112,136	1,115,789	1,121,340	1,126,079	1,130,788	1,135,497	1,140,181	1,144,864	1,149,535	1,154,195	1,158,842	1,107,367
Revenues:	Authorized Revenue													-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:	CEMA WF E O&M													-
Capital Related Costs*	CEMA-WF E Depreciation	1,784	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	21,599
	CEMA-WF E Return	1,947	1,937	1,928	1,918	1,909	1,899	1,890	1,880	1,871	1,862	1,852	1,843	22,736
	CEMA-WF E Tax	480	(618)	1,308	506	503	523	496	494	491	489	486	482	5,640
	CEMA-WF E Property Tax	439	439	439	439	439	439	450	450	450	450	450	450	5,334
Total Costs		4,649	3,559	5,476	4,665	4,652	4,663	4,637	4,626	4,613	4,602	4,590	4,576	55,308
Net Cost / (Revenue)		4,649	3,559	5,476	4,665	4,652	4,663	4,637	4,626	4,613	4,602	4,590	4,576	55,308
Interest**	CEMA WF E Interest	120	93	75	75	56	47	47	57	57	58	58	(16)	727
Net Activity	Net Activity	4,769	3,652	5,551	4,740	4,708	4,710	4,684	4,683	4,670	4,660	4,648	4,560	56,035
	Ending Balance	1,112,136	1,115,789	1,121,340	1,126,079	1,130,788	1,135,497	1,140,181	1,144,864	1,149,535	1,154,195	1,158,842	1,163,402	1,163,402

(A)

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

(A) - Capital Related Costs Interest True up.

San Diego Gas & Electric
2017 Lilac Fire CEMA - Gas
Under / (Over) Collection
Account # 1150695 / (2190308)

2021

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	158,832	159,038	159,175	159,428	159,631	159,831	160,032	160,231	160,432	160,632	160,832	161,031	158,832
Revenues:														-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:														-
Capital Related Costs*	CEMA-WF G Depreciation	47	48	48	48	48	48	48	48	48	48	48	48	572
	CEMA-WF G Return	100	100	100	99	99	99	99	99	98	98	98	98	1,187
	CEMA-WF G Tax	21	(46)	72	23	23	25	23	23	23	23	23	22	255
	CEMA-WF G Property Tax	22	22	22	22	22	22	23	23	23	23	23	24	271
Total Costs		190	124	242	192	192	194	193	192	192	192	192	191	2,285
Net Cost / (Revenue)		190	124	242	192	192	194	193	192	192	192	192	191	2,285
Interest**	CEMA WF G Interest	17	13	11	11	8	7	7	8	8	8	8	11	117
														-
Net Activity	Net Activity	207	137	253	203	200	201	200	200	200	200	200	202	2,402
	Ending Balance	159,038	159,175	159,428	159,631	159,831	160,032	160,231	160,432	160,632	160,832	161,031	161,234	161,234

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

**San Diego Gas & Electric
2017 Lilac Fire CEMA - Electric
Under / (Over) Collection
Account# 1150694 / 2190307**

														2020
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	1,043,195	1,049,469	1,055,636	1,061,779	1,067,855	1,073,489	1,078,487	1,083,371	1,088,209	1,093,016	1,097,811	1,102,586	1,043,195
Revenues:	Authorized Revenue													-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:	CEMA WF E O&M													-
Capital Related Costs*	CEMA-WF E Depreciation	1,770	1,770	1,770	1,811	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	21,393
	CEMA-WF E Return	2,059	2,050	2,040	2,031	2,022	2,012	2,003	1,993	1,984	1,975	1,965	1,956	24,090
	CEMA-WF E Tax	512	509	506	505	502	499	497	494	491	488	486	483	5,972
	CEMA-WF E Property Tax	452	452	452	452	452	452	439	439	439	439	439	438	5,345
Total Costs		4,794	4,781	4,769	4,799	4,759	4,747	4,723	4,710	4,698	4,686	4,674	4,661	56,800
Net Cost / (Revenue)		4,794	4,781	4,769	4,799	4,759	4,747	4,723	4,710	4,698	4,686	4,674	4,661	56,800
Interest**	CEMA WF E Interest	1,481	1,385	1,375	1,277	874	251	162	127	109	110	101	120	7,372
Net Activity	Net Activity	6,275	6,166	6,144	6,076	5,633	4,998	4,885	4,837	4,807	4,796	4,775	4,781	64,172
	Ending Balance	1,049,469	1,055,636	1,061,779	1,067,855	1,073,489	1,078,487	1,083,371	1,088,209	1,093,016	1,097,811	1,102,586	1,107,367	1,107,367

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

**San Diego Gas & Electric
2017 Lilac Fire CEMA - Gas
Under / (Over) Collection
Account # 1150695 / (2190308)**

2020

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	155,438	155,852	156,249	156,644	157,028	157,348	157,578	157,794	158,004	158,212	158,419	158,625	155,438
Revenues:														-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:														-
Capital Related Costs*														-
	CEMA-WF G Depreciation	45	45	45	49	47	47	47	47	47	47	47	47	559
	CEMA-WF G Return	103	103	102	102	102	102	102	101	101	101	101	100	1,220
	CEMA-WF G Tax	24	22	22	22	22	22	22	22	22	22	22	21	265
	CEMA-WF G Property Tax	22	22	22	22	22	22	22	22	22	22	22	21	263
Total Costs		194	192	192	195	193	192	192	192	192	192	191	189	2,307
Net Cost / (Revenue)		194	192	192	195	193	192	192	192	192	192	191	189	2,307
Interest**	CEMA WF G Interest	220	205	203	188	128	37	24	18	16	16	15	17	1,087
														-
Net Activity	Net Activity	414	397	395	383	321	229	216	210	208	208	206	206	3,394
	Ending Balance	155,852	156,249	156,644	157,028	157,348	157,578	157,794	158,004	158,212	158,419	158,625	158,832	158,832

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

**San Diego Gas & Electric
2017 Lilac Fire CEMA - Electric
Under / (Over) Collection
Account# 1150694 / 2190307**

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2019 Total
	Beginning Balance	962,371	947,483	953,974	960,419	986,522	993,421	1,000,295	1,007,073	1,013,749	1,020,322	1,026,789	1,033,125	962,371
Revenues:	Authorized Revenue													-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:	CEMA WF E O&M	(21,283)	(7)											(21,290)
Capital Related Costs*	CEMA-WF E Depreciation	1,756	1,772	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	21,228
	CEMA-WF E Return	2,173	2,165	2,153	2,143	2,134	2,125	2,115	2,106	2,097	2,087	2,078	2,068	25,444
	CEMA-WF E Tax	463	543	538	535	533	530	527	524	521	518	516	513	6,261
	CEMA-WF E Property Tax				19,071	426	424	436	434	432	430	428	4,318	26,399
Total Capital Costs		4,392	4,480	4,461	23,519	4,863	4,849	4,848	4,834	4,820	4,805	4,792	8,669	79,332
Net Cost / (Revenue)		(16,891)	4,473	4,461	23,519	4,863	4,849	4,848	4,834	4,820	4,805	4,792	8,669	58,042
Interest**	CEMA WF E Interest	2,003	2,018	1,984	2,584	2,036	2,025	1,930	1,842	1,753	1,662	1,544	1,401	22,782
														-
														-
Net Activity	Net Activity	(14,888)	6,491	6,445	26,103	6,899	6,874	6,778	6,676	6,573	6,467	6,336	10,070	80,824
	Ending Balance	947,483	953,974	960,419	986,522	993,421	1,000,295	1,007,073	1,013,749	1,020,322	1,026,789	1,033,125	1,043,195	1,043,195

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal. +(Current Month Adjustment/2))*(Int.Rate/12))

**San Diego Gas & Electric
2017 Lilac Fire CEMA - Gas
Under / (Over) Collection
Account# 1150695 / 2190308**

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2019 Total
	Beginning Balance	149,553	149,007	149,498	149,982	151,490	151,997	152,500	152,989	153,463	153,923	154,367	154,792	149,553
Revenues:														-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:		(1,025)												(1,025)
Capital Related Costs*	CEMA-WF G Depreciation	44	45	45	45	45	45	45	45	45	45	45	45	539
	CEMA-WF G Return	105	105	105	105	105	104	104	104	104	103	103	103	1,250
	CEMA-WF G Tax	17	24	24	24	24	24	24	24	24	24	24	24	281
	CEMA-WF G Property Tax				995	21	21	22	22	22	22	21	265	1,411
Total Capital Costs		166	174	174	1,169	195	194	195	195	195	194	193	437	3,481
Net Cost / (Revenue)		(859)	174	174	1,169	195	194	195	195	195	194	193	437	2,456
Interest**	CEMA WF G Interest	313	317	310	339	312	309	294	279	265	250	232	209	3,429
														-
														-
Net Activity	Net Activity	(546)	491	484	1,508	507	503	489	474	460	444	425	646	5,885
	Ending Balance	149,007	149,498	149,982	151,490	151,997	152,500	152,989	153,463	153,923	154,367	154,792	155,438	155,438

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

San Diego Gas & Electric
 2017 Lilac Fire CEMA - Electric
 Under / (Over) Collection
 Account# 1150694 / 2190307

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018 Total
Beginning Balance	2,108,132	1,378,576	1,401,391	936,993	910,668	918,732	924,733	930,770	936,838	942,902	949,036	956,013	2,108,132
Revenue													
Total Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M	(731,649)	13,690	(470,560)	(32,262)	2,094	-	-	-	-	-	716	-	(1,217,971)
Total O&M	(731,649)	13,690	(470,560)	(32,262)	2,094	-	-	-	-	-	716	-	(1,217,971)
Capital Related Costs*													
Depreciation		3,688	1,729	1,731	1,737	1,741	1,741	1,742	1,741	1,747	1,753	1,753	21,103
Return on Rate Base		5,621	2,283	2,249	2,222	2,217	2,207	2,198	2,187	2,188	2,189	2,178	27,739
Tax on Return		(2,025)	505	495	488	485	482	480	477	474	475	471	2,807
Total Capital Related Costs	-	7,284	4,517	4,475	4,447	4,443	4,430	4,420	4,405	4,409	4,417	4,402	51,649
Total Costs	(731,649)	20,974	(466,043)	(27,787)	6,541	4,443	4,430	4,420	4,405	4,409	5,133	4,402	(1,166,322)
Current Month Activity	(731,649)	20,974	(466,043)	(27,787)	6,541	4,443	4,430	4,420	4,405	4,409	5,133	4,402	(1,166,322)
Current Month Interest**	2,093	1,841	1,645	1,462	1,523	1,558	1,607	1,648	1,659	1,725	1,844	1,956	20,561
Current Activity and Interest	(729,556)	22,815	(464,398)	(26,325)	8,064	6,001	6,037	6,068	6,064	6,134	6,977	6,358	(1,145,761)
Rounding/Transfer													
Ending Balance	1,378,576	1,401,391	936,993	910,668	918,732	924,733	930,770	936,838	942,902	949,036	956,013	962,371	962,371

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

San Diego Gas & Electric
2017 Lilac Fire CEMA - Gas
Under / (Over) Collection
Account# 1150695 / 2190308

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018 Total
Beginning Balance	129,934	147,580	150,591	156,812	146,002	146,513	146,930	147,354	147,783	148,213	148,651	149,085	129,934
Revenue													
Total Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M	17,481	2,488	5,834	(11,221)	97	-	-	-	-	-	(23)	-	14,656
Total O&M	17,481	2,488	5,834	(11,221)	97	-	-	-	-	-	(23)	-	14,656
Capital Related Costs*													-
Depreciation		105	44	44	44	44	44	44	44	44	44	40	541
Return on Rate Base		328	109	109	108	107	107	107	107	106	106	106	1,400
Tax on Return		(107)	18	18	18	18	18	18	18	17	17	17	70
Total Capital Related Costs	-	326	171	171	170	169	169	169	169	167	167	163	2,011
Total Costs	17,481	2,814	6,005	(11,050)	267	169	169	169	169	167	144	163	16,667
Current Month Activity	17,481	2,814	6,005	(11,050)	267	169	169	169	169	167	144	163	16,667
Current Month Interest**	165	197	216	240	244	248	255	260	261	271	290	305	2,952
Current Activity and Interest	17,646	3,011	6,221	(10,810)	511	417	424	429	430	438	434	468	19,619
Rounding/Transfer													-
Ending Balance	147,580	150,591	156,812	146,002	146,513	146,930	147,354	147,783	148,213	148,651	149,085	149,553	149,553

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

San Diego Gas & Electric
 2017 Lilac Fire CEMA - Electric
 (Over) / Under Collection
 GL Account # 1150694/2190307

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017 Total
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue													
Total Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M	-	-	-	-	-	-	-	-	-	-	-	2,107,008	2,107,008
Total O&M	-	-	-	-	-	-	-	-	-	-	-	2,107,008	2,107,008
Capital Related Costs*													-
Depreciation													-
Return on Rate Base													-
Tax on Return													-
Total Capital Related Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Costs	-	-	-	-	-	-	-	-	-	-	-	2,107,008	2,107,008
Current Month Activity	-	-	-	-	-	-	-	-	-	-	-	2,107,008	2,107,008
Current Month Interest**	-	-	-	-	-	-	-	-	-	-	-	1,124	1,124
Current Activity and Interest	-	-	-	-	-	-	-	-	-	-	-	2,108,132	2,108,132
Rounding/Transfer													-
Ending Balance	-	-	-	-	-	-	-	-	-	-	-	2,108,132	2,108,132

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

San Diego Gas & Electric
 2017 Lilac Fire CEMA - Gas
 (Over) / Under Collection
 GL Account # 1150695/2190308

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue													
Total Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M	-	-	-	-	-	-	-	-	-	-	-	129,865	129,865
Total O&M	-	-	-	-	-	-	-	-	-	-	-	129,865	129,865
Capital Related Costs*													-
Depreciation													-
Return on Rate Base													-
Tax on Return													-
Total Capital Related Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Costs	-	-	-	-	-	-	-	-	-	-	-	129,865	129,865
Current Month Activity	-	-	-	-	-	-	-	-	-	-	-	129,865	129,865
Current Month Interest**	-	-	-	-	-	-	-	-	-	-	-	69	69
Current Activity and Interest	-	-	-	-	-	-	-	-	-	-	-	129,934	129,934
Rounding/Transfer													-
Ending Balance	-	-	-	-	-	-	-	-	-	-	-	129,934	129,934

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

EXHIBIT 21

2018 West Fire Costs

EXHIBIT 21
SAN DIEGO GAS & ELECTRIC
2018 WEST FIRE COSTS
(in thousands of dollars)

	Total Costs	FERC Electric Transmission	Electric Distribution	CPUC Gas	Total CPUC
O&M Expenses:					
Internal Labor	24	-	21	3	24
Materials	119	-	119	-	119
Overheads	15	-	14	1	15
Vehicle Charges	1	-	1	-	1
External Labor	-	-	-	-	-
Services/Other	111	10	96	4	100
Total O&M	270	10	251	8	259
Capital Costs:					
Internal Labor	480	-	480	-	480
Materials	29	-	29	-	29
Overheads	733	-	733	-	733
Vehicle Charges	110	-	110	-	110
External Labor	-	-	-	-	-
Services/Other	91	-	91	-	91
Total Capital	1,443	-	1,443	-	1,443
Total	1,713	10	1,694	8	1,702

EXHIBIT 22

2018 West Fire – CPUC Incremental Costs

EXHIBIT 22
SAN DIEGO GAS & ELECTRIC
2018 WEST FIRE - CPUC INCREMENTAL COSTS
(in thousands of dollars)

	CPUC Incremental				
	Total CPUC	Non-Incr Excluded	Total Incremental	Electric Distribution	Gas
O&M Expenses:					
Internal Labor	24	2	22	19	2
Materials	119	-	119	119	-
Overheads	15	15	-	-	-
Vehicle Charges	1	1	-	-	-
External Labor	-	-	-	-	-
Services/Other	100	-	100	96	4
Total O&M	259	18	241	235	7
Capital Costs:					
Internal Labor	480	46	434	434	-
Materials	29	-	29	29	-
Overheads	733	448	286	286	-
Vehicle Charges	110	110	-	-	-
External Labor	-	-	-	-	-
Services/Other	91	-	91	91	-
Total Capital	1,443	603	840	840	-
Total	1,702	621	1,081	1,074	7

EXHIBIT 23

2018 West Fire CEMA Schedules 2018-2022

Exhibit 23

San Diego Gas & Electric
 2018 West Fire CEMA - Electric
 Under / (Over) Collection
 Account # 1150707 / (2190320)

		2022												2018-2022	
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Totals
	Beginning Balance	497,856	504,674	511,579	518,433	525,451	532,560	539,749	546,942	554,753	585,855	585,855	585,855	497,856	
Revenues:	Authorized Revenue													-	
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	
O&M Costs:														-	234,795
Capital Related Costs*	CEMA-West E Depreciation	2,053	2,059	2,059	2,059	2,059	2,059	2,059	2,059	4,824				21,289	
	CEMA-West E Return	3,172	3,158	3,144	3,130	3,116	3,102	3,088	3,074	15,579				40,565	
	CEMA-West E Tax	809	894	830	825	821	816	812	808	5,588				12,203	
	CEMA-West E Property Tax	730	730	730	730	730	730	751	751	3,389				9,271	
Total Capital Costs		6,764	6,841	6,763	6,744	6,726	6,707	6,710	6,692	29,380	-	-	-	83,327	333,565
Net Cost / (Revenue)		6,764	6,841	6,763	6,744	6,726	6,707	6,710	6,692	29,380	-	-	-	83,327	
Interest**	CEMA W E Interest	54	64	90	274	383	482	484	1,119	1,722				4,672	17,495
														-	
Net Activity	Net Activity	6,818	6,905	6,853	7,018	7,109	7,189	7,194	7,811	31,102	-	-	-	87,999	
	Ending Balance	504,674	511,579	518,433	525,451	532,560	539,749	546,942	554,753	585,855	585,855	585,855	585,855	585,855	585,855

(1)

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

(1) Transferred capital costs previously charged to gas back to electric as the activity was electric only and interest

San Diego Gas & Electric
2018 West Fire CEMA - Gas
Under / (Over) Collection
Account # 1150708 / (2190321)

2022 2018-2022

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Totals
	Beginning Balance	24,942	25,369	26,562	27,109	27,573	28,042	28,516	28,990	29,495	6,772	6,772	6,772	24,942	
Revenues:															
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	
O&M Costs:															
Capital Related Costs*															6,618
	CEMA-West G Depreciation	58	62	62	62	62	62	62	62	(2,703)				(2,209)	-
	CEMA-West G Return	247	846	260	259	259	258	257	257	(12,263)				(9,621)	-
	CEMA-West G Tax	61	220	67	67	66	67	66	65	(4,719)				(4,040)	-
	CEMA-West G Property Tax	58	62	153	62	62	62	62	62	(2,576)				(1,993)	-
Total Capital Costs		424	1,190	542	450	449	449	448	446	(22,260)	-	-	-	(17,862)	-
Net Cost / (Revenue)		424	1,190	542	450	449	449	448	446	(22,260)	-	-	-	(17,862)	
Interest**															
	CEMA W G Interest	3	3	5	14	20	25	26	59	(463)				(308)	154
Net Activity															
	Net Activity	427	1,193	547	464	469	474	474	505	(22,723)	-	-	-	(18,170)	
	Ending Balance	25,369	26,562	27,109	27,573	28,042	28,516	28,990	29,495	6,772	6,772	6,772	6,772	6,772	6,772

(1)

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

(1) Transferred capital costs previously charged to gas back to electric as the activity was electric only and interest

San Diego Gas & Electric
 2018 West Fire CEMA - Electric
 Under / (Over) Collection
 Account # 1150707 / (2190320)

														2021
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	413,247	419,535	424,779	436,396	443,203	450,003	456,785	463,681	470,561	477,426	484,268	491,094	413,247
Revenues:	Authorized Revenue													-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:														-
Capital Related Costs*	CEMA-West E Depreciation	1,917	2,040	2,040	2,045	2,052	2,053	2,053	2,053	2,053	2,053	2,053	2,053	24,464
	CEMA-West E Return	3,157	3,310	3,296	3,290	3,285	3,273	3,258	3,244	3,230	3,215	3,201	3,187	38,947
	CEMA-West E Tax	571	(739)	5,654	845	843	840	835	830	828	820	818	813	12,958
	CEMA-West E Property Tax	598	598	598	598	598	598	730	730	730	730	730	727	7,965
Total Costs		6,243	5,209	11,588	6,778	6,778	6,764	6,876	6,857	6,841	6,818	6,802	6,780	84,334
Net Cost / (Revenue)		6,243	5,209	11,588	6,778	6,778	6,764	6,876	6,857	6,841	6,818	6,802	6,780	84,334
Interest**	CEMA W E Interest	45	35	29	29	22	19	19	23	24	24	24	(18)	275
														-
Net Activity	Net Activity	6,288	5,244	11,617	6,807	6,800	6,783	6,895	6,880	6,865	6,842	6,826	6,762	84,609
	Ending Balance	419,535	424,779	436,396	443,203	450,003	456,785	463,681	470,561	477,426	484,268	491,094	497,856	497,856

(A)

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12)

(A) - Capital Related Costs Interest True up.

**San Diego Gas & Electric
2018 West Fire CEMA - Gas
Under / (Over) Collection
Account # 1150708 / (2190321)**

2021

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	19,477	19,901	20,189	21,087	21,515	21,942	22,371	22,800	23,229	23,655	24,083	24,510	19,477
Revenues:														-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:														-
Capital Related Costs*	CEMA-West G Depreciation	55	58	58	58	58	58	58	58	58	58	58	58	696
	CEMA-West G Return	253	253	252	251	251	250	250	249	249	248	248	247	3,002
	CEMA-West G Tax	59	(79)	531	62	62	64	62	62	60	62	62	62	1,069
	CEMA-West G Property Tax	55	55	55	55	55	55	58	58	58	58	58	63	683
Total Costs		422	287	896	427	426	428	428	428	425	427	426	431	5,450
Net Cost / (Revenue)		422	287	896	427	426	428	428	428	425	427	426	431	5,450
Interest**	CEMA W G Interest	2	2	1	1	1	1	1	1	1	1	1	2	15
														-
Net Activity	Net Activity	424	289	897	428	427	429	429	429	426	428	427	433	5,465
	Ending Balance	19,901	20,189	21,087	21,515	21,942	22,371	22,800	23,229	23,655	24,083	24,510	24,942	24,942

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

**San Diego Gas & Electric
2018 West Fire CEMA - Electric
Under / (Over) Collection
Account # 1150707 / (2190320)**

2020

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	341,686	347,842	353,968	360,082	366,172	372,099	377,799	383,429	389,031	394,613	400,670	407,086	341,686
Revenues:	Authorized Revenue													-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:														-
Capital Related Costs*	CEMA-West E Depreciation	1,562	1,562	1,562	1,581	1,568	1,568	1,568	1,568	1,568	1,764	1,872	1,792	19,535
	CEMA-West E Return	2,804	2,792	2,781	2,770	2,758	2,747	2,736	2,724	2,713	2,979	3,121	2,993	33,919
	CEMA-West E Tax	680	687	684	681	677	674	671	667	664	676	787	733	8,281
	CEMA-West E Property Tax	623	623	623	623	623	623	598	598	598	598	598	599	7,327
Total Costs		5,668	5,664	5,650	5,655	5,627	5,612	5,573	5,558	5,543	6,017	6,378	6,117	69,062
Net Cost / (Revenue)		5,668	5,664	5,650	5,655	5,627	5,612	5,573	5,558	5,543	6,017	6,378	6,117	69,062
Interest**	CEMA W E Interest	488	462	464	435	301	87	57	45	39	40	37	44	2,499
														-
Net Activity	Net Activity	6,156	6,126	6,114	6,090	5,928	5,699	5,630	5,603	5,582	6,057	6,415	6,161	71,561
	Ending Balance	347,842	353,968	360,082	366,172	372,099	377,799	383,429	389,031	394,613	400,670	407,086	413,247	413,247

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

San Diego Gas & Electric
2018 West Fire CEMA - Gas
Under / (Over) Collection
Account # 1150708 / (2190321)

2020

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	14,245	14,691	15,137	15,582	16,037	16,478	16,909	17,339	17,768	18,196	18,623	19,049	14,245
Revenues:														-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:														-
Capital Related Costs*	CEMA-West G Depreciation	51	51	51	63	55	55	55	55	55	55	55	55	652
	CEMA-West G Return	259	259	258	258	257	257	256	256	255	255	254	254	3,078
	CEMA-West G Tax	61	61	61	61	61	61	61	61	61	61	60	60	730
	CEMA-West G Property Tax	55	55	55	55	55	55	55	55	55	55	55	58	663
Total Costs		426	426	425	436	428	427	427	426	426	425	424	426	5,123
Net Cost / (Revenue)		426	426	425	436	428	427	427	426	426	425	424	426	5,123
Interest**	CEMA W G Interest	20	20	20	19	13	4	3	2	2	2	2	2	109
														-
														-
Net Activity	Net Activity	446	446	445	455	441	431	430	428	428	427	426	428	5,232
	Ending Balance	14,691	15,137	15,582	16,037	16,478	16,909	17,339	17,768	18,196	18,623	19,049	19,477	19,477

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

**San Diego Gas & Electric
2018 West Fire CEMA - Electric
Under / (Over) Collection
Account # 1150707 / (2190320)**

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2019 Total
	Beginning Balance	269,469	276,111	282,466	288,820	295,195	301,549	307,892	314,187	320,446	326,667	332,849	338,982	269,469
Revenues:	Authorized Revenue													-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:	CEMA W E O&M													-
Capital Related Costs*	CEMA-West E Depreciation	1,594	1,540	1,548	1,556	1,551	1,551	1,551	1,551	1,551	1,551	1,551	1,556	18,651
	CEMA-West E Return	2,998	2,901	2,901	2,900	2,881	2,869	2,858	2,846	2,835	2,823	2,812	2,808	34,432
	CEMA-West E Tax	883	712	711	712	706	702	699	696	692	689	685	680	8,567
	CEMA-West E Property Tax	595	609	602	602	602	602	589	587	585	584	582	(2,799)	3,740
Total Costs		6,070	5,762	5,762	5,770	5,740	5,724	5,697	5,680	5,663	5,647	5,630	2,245	65,390
Net Cost / (Revenue)		6,070	5,762	5,762	5,770	5,740	5,724	5,697	5,680	5,663	5,647	5,630	2,245	65,390
Interest**	CEMA W E Interest	572	593	592	605	614	619	598	579	558	535	503	459	6,827
														-
Net Activity	Net Activity	6,642	6,355	6,354	6,375	6,354	6,343	6,295	6,259	6,221	6,182	6,133	2,704	72,217
	Ending Balance	276,111	282,466	288,820	295,195	301,549	307,892	314,187	320,446	326,667	332,849	338,982	341,686	341,686

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

**San Diego Gas & Electric
2018 West Fire CEMA - Gas
Under / (Over) Collection
Account# 1150708 / (2190321)**

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2019 Total
	Beginning Balance	9,141	9,597	10,049	10,501	10,953	11,406	11,859	12,312	12,764	13,214	13,664	14,111	9,141
Revenues:														-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:														-
Capital Related Costs*	CEMA-West G Depreciation	45	51	51	51	51	51	51	51	51	51	51	51	606
	CEMA-West G Return	266	265	265	264	264	263	263	262	261	261	260	260	3,154
	CEMA-West G Tax	72	62	62	62	62	62	62	62	62	62	61	61	752
	CEMA-West G Property Tax	53	53	53	53	53	53	54	54	54	54	54	(257)	331
Total Costs		436	431	431	430	430	429	430	429	428	428	426	115	4,843
Net Cost / (Revenue)		436	431	431	430	430	429	430	429	428	428	426	115	4,843
Interest**	CEMA W G Interest	20	21	21	22	23	24	23	23	22	22	21	19	261
														-
														-
Net Activity	Net Activity	456	452	452	452	453	453	453	452	450	450	447	134	5,104
	Ending Balance	9,597	10,049	10,501	10,953	11,406	11,859	12,312	12,764	13,214	13,664	14,111	14,245	14,245

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

San Diego Gas & Electric
2018 West Fire CEMA - Electric
Under / (Over) Collection
Account # 1150707 / (2190320)

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018 Total
Beginning Balance	-	-	-	-	-	-	-	362,301	440,985	291,824	255,398	262,649	-
Revenue													
Authorized Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M	-	-	-	-	-	-	361,987	77,975	(162,635)	(42,532)	-	-	234,795
Capital Related Costs*													
Depreciation									3,438	1,468	1,607	1,694	8,207
Tax on Return									1,577	759	750	833	3,919
Return on Rate Base									6,682	2,819	3,015	3,141	15,657
Property Taxes									1,122	561	1,377	609	3,669
Total Capital Costs	-	-	-	-	-	-	-	-	12,819	5,607	6,749	6,277	31,452
Current Month Activity	-	-	-	-	-	-	361,987	77,975	(149,816)	(36,925)	6,749	6,277	266,247
Current Month Interest**	-	-	-	-	-	-	314	709	655	499	502	543	3,222
Current Activity and Interest	-	-	-	-	-	-	362,301	78,684	(149,161)	(36,426)	7,251	6,820	269,469
Rounding/Transfer													-
Ending Balance	-	-	-	-	-	-	362,301	440,985	291,824	255,398	262,649	269,469	269,469

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

San Diego Gas & Electric
2018 West Fire CEMA - Gas
Under / (Over) Collection
Account# 1150708 / (2190321)

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018 Total
Beginning Balance	-	-	-	-	-	-	-	5,344	6,634	7,710	8,162	8,668	-
Revenue													
Authorized Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M	-	-	-	-	-	-	5,339	1,279	-	-	-	-	6,618
Capital Related Costs *													
Depreciation	-	-	-	-	-	-	-	-	120	45	45	44	254
Tax on Return	-	-	-	-	-	-	-	-	168	73	73	73	387
Return on Rate Base	-	-	-	-	-	-	-	-	669	267	266	287	1,489
Property Taxes	-	-	-	-	-	-	-	-	106	53	106	51	316
Total Capital Costs	-	-	-	-	-	-	-	-	1,063	438	490	455	2,446
Current Month Activity	-	-	-	-	-	-	5,339	1,279	1,063	438	490	455	9,064
Current Month Interest**	-	-	-	-	-	-	5	11	13	14	16	18	77
Current Activity and Interest	-	-	-	-	-	-	5,344	1,290	1,076	452	506	473	9,141
Rounding/Transfer													-
Ending Balance	-	-	-	-	-	-	5,344	6,634	7,710	8,162	8,668	9,141	9,141

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

EXHIBIT 24

2019 Winter Storms Costs

EXHIBIT 24
SAN DIEGO GAS & ELECTRIC
2019 WINTER STORMS COSTS
(in thousands of dollars)

	Total Costs	FERC Electric Transmission	Electric Distribution	CPUC Gas	Total CPUC
O&M Expenses:					
Internal Labor	553	7	546	-	546
Materials	12	-	12	-	12
Overheads	275	3	272	-	272
Vehicle Charges	13	-	13	-	13
External Labor	-	-	-	-	-
Services/Other	43	-	43	-	43
Total O&M	895	9	886	-	886
Capital Costs:					
Internal Labor	310	-	310	-	310
Materials	27	-	27	-	27
Overheads	529	-	529	-	529
Vehicle Charges	55	-	55	-	55
External Labor	-	-	-	-	-
Services/Other	28	-	28	-	28
Total Capital	949	-	949	-	949
Total	1,844	9	1,834	-	1,834

EXHIBIT 25

2019 Winter Storms – CPUC Incremental Costs

EXHIBIT 25
SAN DIEGO GAS & ELECTRIC
2019 WINTER STORMS - CPUC INCREMENTAL COSTS
(in thousands of dollars)

	CPUC Incremental				
	Total CPUC	Non-Incr Excluded	Total Incremental	Electric Distribution	Gas
O&M Expenses:					
Internal Labor	546	180	366	366	-
Materials	12	-	12	12	-
Overheads	272	272	-	-	-
Vehicle Charges	13	13	-	-	-
External Labor	-	-	-	-	-
Services/Other	43	-	43	43	-
Total O&M	886	464	421	421	-
Capital Costs:					
Internal Labor	310	49	261	261	-
Materials	27	-	27	27	-
Overheads	529	316	213	213	-
Vehicle Charges	55	55	-	-	-
External Labor	-	-	-	-	-
Services/Other	28	-	28	28	-
Total Capital	949	420	529	529	-
Total	1,834	884	950	950	-

EXHIBIT 26

2019 Winter Storms CEMA Schedules 2019-2022

Exhibit 26

San Diego Gas & Electric
 2019 Winter Storms CEMA - Electric
 Under / (Over) Collection
 Account # 1150716 / (2190328)

Category	Text	2022												2019-2022 Totals	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		Total
	Beginning Balance	565,581	569,772	575,344	579,747	584,210	588,783	593,453	598,101	603,429	608,913	608,913	608,913	565,581	
Revenues:														-	
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	
O&M	CEMA Rainstorm E O&M									2,835				2,835	421,220
Capital Related Costs*	CEMA-RS E Depreciation	1,085	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100				9,887	
	CEMA-RS E Return	2,042	3,043	2,045	2,037	2,029	2,021	2,013	2,005	1,998				19,234	
	CEMA-RS E Tax	512	858	526	523	521	518	516	514	511				4,999	
	CEMA-RS E Property Tax	491	498	631	498	498	498	488	488	488				4,578	
Total Capital Costs		4,130	5,499	4,302	4,158	4,148	4,137	4,118	4,108	4,097	-	-	-	38,698	174,604
Net Cost / (Revenue)		4,130	5,499	4,302	4,158	4,148	4,137	4,118	4,108	4,097	-	-	-	38,698	
Interest**	CEMA RS E Interest	61	72	101	305	425	532	531	1,220	1,387				4,634	15,924
														-	
Net Activity	Net Activity	4,191	5,571	4,403	4,463	4,573	4,669	4,649	5,328	5,484	-	-	-	43,332	
	Ending Balance	569,772	575,344	579,747	584,210	588,783	593,453	598,101	603,429	608,913	608,913	608,913	608,913	608,913	611,748

(A)

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

(A) Transferred costs previously allocated to gas back to electric as the activity was electric only and interest

San Diego Gas & Electric
2019 Winter Storms CEMA - Electric
Under / (Over) Collection
Account # 1150716 / (2190328)

														2021
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	515,708	519,929	522,943	527,270	531,516	536,187	540,406	544,622	548,832	553,034	557,224	561,404	515,708
Revenues:														-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M	CEMA Rainstorm E O&M													-
Capital Related Costs*	CEMA-RS E Depreciation	1,072	1,085	1,085	1,085	1,085	1,085	1,085	1,085	1,085	1,085	1,085	1,085	13,011
	CEMA-RS E Return	2,125	2,117	2,109	2,101	2,093	2,092	2,090	2,082	2,074	2,066	2,058	2,050	25,058
	CEMA-RS E Tax	473	(725)	603	530	972	526	526	525	523	520	518	514	5,505
	CEMA-RS E Property Tax	494	494	494	494	494	494	491	491	491	491	491	491	5,910
Total Costs		4,164	2,972	4,292	4,211	4,645	4,197	4,192	4,183	4,173	4,162	4,152	4,140	49,484
Net Cost / (Revenue)		4,164	2,972	4,292	4,211	4,645	4,197	4,192	4,183	4,173	4,162	4,152	4,140	49,484
Interest**	CEMA RS E Interest	56	43	35	35	27	22	23	27	28	28	28	36	388
														-
Net Activity	Net Activity	4,220	3,015	4,327	4,246	4,672	4,219	4,215	4,210	4,201	4,190	4,180	4,176	49,872
	Ending Balance	519,929	522,943	527,270	531,516	536,187	540,406	544,622	548,832	553,034	557,224	561,404	565,581	565,581

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

**San Diego Gas & Electric
2019 Winter Storms CEMA - Electric
Under / (Over) Collection
Account # 1150716 / (2190328)**

														2020
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	464,171	468,926	473,405	477,787	482,152	486,302	490,161	494,464	498,740	502,997	507,243	511,477	464,171
Revenues:														-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M	CEMA Rainstorm E O&M													-
Capital Related Costs*	CEMA-RS E Depreciation	1,103	1,082	1,061	1,093	1,072	1,072	1,072	1,072	1,072	1,072	1,072	1,072	12,913
	CEMA-RS E Return	2,316	2,262	2,208	2,199	2,191	2,183	2,175	2,166	2,158	2,150	2,142	2,134	26,283
	CEMA-RS E Tax	676	515	496	496	493	490	488	486	483	480	479	476	6,058
	CEMA-RS E Property Tax							494	494	494	494	494	494	2,964
Total Costs		4,095	3,859	3,765	3,788	3,756	3,745	4,228	4,218	4,207	4,196	4,187	4,175	48,218
Net Cost / (Revenue)		4,095	3,859	3,765	3,788	3,756	3,745	4,228	4,218	4,207	4,196	4,187	4,175	48,218
Interest**	CEMA RS E Interest	660	620	618	576	395	114	74	58	50	51	47	56	3,319
														-
Net Activity	Net Activity	4,755	4,479	4,383	4,364	4,151	3,859	4,302	4,276	4,257	4,247	4,234	4,231	51,537
	Ending Balance	468,926	473,405	477,787	482,152	486,302	490,161	494,464	498,740	502,997	507,243	511,477	515,708	515,708

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

**San Diego Gas & Electric
2019 Winter Storms CEMA - Electric
Under / (Over) Collection
Account # 1150716 / (2190328)**

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2019	Total
	Beginning Balance	-	-	-	418,819	419,688	420,552	421,407	443,018	448,291	453,572	458,858	464,085	-	-
Revenues:															
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	-
O&M	CEMA Rainstorm E O&M			418,385											418,385
Capital Related Costs*	CEMA-RS E Depreciation							4,746	1,054	1,068	1,083	1,083	1,093		10,127
	CEMA-RS E Return							10,242	2,271	2,290	2,310	2,303	2,310		21,726
	CEMA-RS E Tax							2,972	672	673	681	679	673		6,350
	CEMA-RS E Property Tax							2,739	463	473	471	470	(4,616)		-
Total Capital Costs		-	-	-	-	-	-	20,699	4,460	4,504	4,545	4,535	(540)		38,203
Net Cost / (Revenue)		-	-	418,385	-	-	-	20,699	4,460	4,504	4,545	4,535	(540)		456,588
Interest**	CEMA RS E Interest			434	869	864	855	912	813	777	741	692	626		7,583
															-
															-
Net Activity	Net Activity	-	-	418,819	869	864	855	21,611	5,273	5,281	5,286	5,227	86		464,171
	Ending Balance	-	-	418,819	419,688	420,552	421,407	443,018	448,291	453,572	458,858	464,085	464,171		464,171

*Capital Related Costs are on a one-month lag

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

EXHIBIT 27

2020 COVID-19 Pandemic Costs

EXHIBIT 27
SAN DIEGO GAS & ELECTRIC
2020 COVID-19 PANDEMIC COSTS
(in thousands of dollars)

	Total Costs	FERC Electric Transmission	Electric Distribution	CPUC Gas	Total CPUC
O&M Expenses:					
Internal Labor	12,665	4,322	5,500	2,843	8,343
Materials	4,529	660	2,680	1,189	3,870
Overheads	5,960	1,801	2,564	1,595	4,159
Vehicle Charges	199	3	185	11	196
External Labor	-	-	-	-	-
Services/Other	26,994	3,590	17,128	6,276	23,404
Total O&M	50,346	10,375	28,057	11,914	39,971
Capital Costs:					
Internal Labor	-	-	-	-	-
Materials	-	-	-	-	-
Overheads	-	-	-	-	-
Vehicle Charges	-	-	-	-	-
External Labor	-	-	-	-	-
Services/Other	-	-	-	-	-
Total Capital	-	-	-	-	-
Total	50,346	10,375	28,057	11,914	39,971

EXHIBIT 28

2020 COVID-19 Pandemic – Incremental Costs

EXHIBIT 28
SAN DIEGO GAS & ELECTRIC
2020 COVID-19 PANDEMIC - CPUC INCREMENTAL COSTS
(in thousands of dollars)

	CPUC Incremental				
	Total CPUC	Non-Incr Excluded	Total Incremental	Electric Distribution	Gas
O&M Expenses:					
Internal Labor	8,343	1,913	6,430	4,843	1,588
Materials	3,870	-	3,870	2,680	1,189
Overheads	4,159	4,159	-	-	-
Vehicle Charges	196	196	-	-	-
External Labor	-	-	-	-	-
Services/Other	23,404	25	23,379	17,167	6,212
Total O&M	39,971	6,292	33,679	24,690	8,989
Capital Costs:					
Internal Labor	-	-	-	-	-
Materials	-	-	-	-	-
Overheads	-	-	-	-	-
Vehicle Charges	-	-	-	-	-
External Labor	-	-	-	-	-
Services/Other	-	-	-	-	-
Total Capital	-	-	-	-	-
Total	39,971	6,292	33,679	24,690	8,989

EXHIBIT 29

2020 COVID-19 CEMA Schedules 2020-2022

Exhibit 29

San Diego Gas & Electric
 2020 COVID-19 Pandemic CEMA - Electric
 Under / (Over) Collection
 Account # 1150749 / (2190355)

Category	Text	2022												2020-2022 Totals	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		Total
	Beginning Balance	20,649,129	21,006,130	21,511,548	19,444,108	19,548,266	19,847,272	22,129,845	19,528,085	19,747,199	16,002,969	16,002,969	16,002,969	20,649,129	
Revenues:	CEMA CV E Savings	(83,831)	(155,931)	(134,334)	(128,514)	(29,770)	(67,551)	(85,732)	(73,513)	382,342				(376,832)	(3,523,469)
	Operational O&M Savings			(2,765,254)		48,819		(2,579,767)						(5,296,202)	(5,296,202)
														-	-
Total Revenues		(83,831)	(155,931)	(2,899,587)	(128,514)	19,049	(67,551)	(2,665,499)	(73,513)	382,342	-	-	-	(5,673,035)	
O&M Costs:	CEMA CV E O&M	438,576	658,692	831,362	222,698	265,677	2,331,242	52,899	252,738	(4,137,273)				916,612	24,689,525
Costs:	SONGS CEMA Costs													-	
Total Costs		438,576	658,692	831,362	222,698	265,677	2,331,242	52,899	252,738	(4,137,273)	-	-	-	916,612	
Net Cost / (Revenue)		354,745	502,761	(2,068,225)	94,185	284,726	2,263,692	(2,612,600)	179,225	(3,754,930)	-	-	-	(4,756,423)	
Interest**	CEMA CV E Interest	2,256	2,657	785	9,974	14,280	18,881	10,840	39,889	10,700				110,262	133,115
														-	
Net Activity	Net Activity	357,001	505,418	(2,067,440)	104,159	299,006	2,282,573	(2,601,760)	219,114	(3,744,230)	-	-	-	(4,646,161)	
	Ending Balance	21,006,130	21,511,548	19,444,108	19,548,266	19,847,272	22,129,845	19,528,085	19,747,199	16,002,969	16,002,969	16,002,969	16,002,969	16,002,969	16,002,969

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

San Diego Gas & Electric
2020 COVID-19 Pandemic CEMA - Gas
Under / (Over) Collection
Account # 1150750 / (2190356)

2022

2020-2022

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Totals
	Beginning Balance	5,476,498	5,589,202	5,740,488	5,622,422	5,708,825	5,763,468	7,133,939	6,215,806	6,297,872	6,326,180	6,326,180	6,326,180	5,476,498	
Revenues:	CEMA CV G Savings	(28,438)	(52,896)	(45,569)	(47,123)	(11,120)	(24,769)	(31,436)	(26,956)	(25,222)				(293,530)	(1,409,957)
	Operational O&M Savings			(344,219)		(48,819)		(908,771)						(1,301,808)	(1,301,808)
Total Revenues		(28,438)	(52,896)	(389,788)	(47,123)	(59,939)	(24,769)	(940,207)	(26,956)	(25,222)	-	-	-	(1,595,338)	
O&M Costs:	CEMA CV G O&M	140,543	203,473	270,729	130,913	110,429	1,389,439	18,873	96,313	40,555				2,401,268	8,988,901
Total Costs		140,543	203,473	270,729	130,913	110,429	1,389,439	18,873	96,313	40,555	-	-	-	2,401,268	
Net Cost / (Revenue)		112,105	150,577	(119,059)	83,790	50,490	1,364,670	(921,333)	69,357	15,333	-	-	-	805,930	
Monthly Interest**	CEMA CV G Interest	599	708	994	2,613	4,153	5,801	3,200	12,709	12,974				43,751	49,043
Net Activity	Net Activity	112,704	151,285	(118,065)	86,403	54,643	1,370,471	(918,133)	82,066	28,307	-	-	-	849,681	
	Ending Balance	5,589,202	5,740,488	5,622,422	5,708,825	5,763,468	7,133,939	6,215,806	6,297,872	6,326,180	6,326,180	6,326,180	6,326,180	6,326,180	6,326,180

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

San Diego Gas & Electric
2020 COVID-19 Pandemic CEMA - Electric
Under / (Over) Collection
Account # 1150749 / (2190355)

														2021
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	17,080,318	17,663,194	18,538,987	20,291,131	20,777,870	21,624,235	22,649,108	22,298,704	22,520,279	23,063,953	23,671,535	20,318,814	17,080,318
Revenues:	CEMA CV E Savings	(93,155)	(172,353)	(106,425)	(233,044)	(171,494)	(98,049)	(117,124)	(135,033)	(103,195)	(174,489)	(112,040)	(154,347)	(1,670,748)
Total Revenues		(93,155)	(172,353)	(106,425)	(233,044)	(171,494)	(98,049)	(117,124)	(135,033)	(103,195)	(174,489)	(112,040)	(154,347)	(1,670,748)
O&M Costs:	CEMA CV E O&M	633,559	1,040,383	1,856,975	718,415	1,016,799	1,122,087	(233,698)	355,489	646,168	780,815	584,640	483,295	9,004,928
Costs:	SONGS CEMA Costs	40,589	6,255	300			(88)			(440)	88	(3,822,929)		(3,776,225)
Total Costs		674,148	1,046,638	1,857,275	718,415	1,016,799	1,121,999	(233,698)	355,489	645,728	780,903	(3,238,289)	483,295	5,228,703
Net Cost / (Revenue)		580,993	874,285	1,750,850	485,371	845,305	1,023,950	(350,823)	220,455	542,534	606,414	(3,350,329)	328,949	3,557,955
Interest**	CEMA CV E Interest	1,882	1,508	1,294	1,369	1,060	922	419	1,120	1,140	1,168	(2,392)	1,366	10,856
Net Activity	Net Activity	582,875	875,793	1,752,144	486,740	846,365	1,024,872	(350,404)	221,575	543,674	607,582	(3,352,721)	330,315	3,568,811
	Ending Balance	17,663,194	18,538,987	20,291,131	20,777,870	21,624,235	22,649,108	22,298,704	22,520,279	23,063,953	23,671,535	20,318,814	20,649,129	20,649,129

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

San Diego Gas & Electric
2020 COVID-19 Pandemic CEMA - Gas
Under / (Over) Collection
Account # 1150750/ 2190356

2021

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	3,287,893	3,438,480	3,750,333	4,296,660	4,451,604	4,744,449	5,066,864	4,771,335	4,844,784	5,038,464	5,213,036	5,363,968	3,287,893
Revenues:	CEMA CV G Savings	(34,071)	(63,037)	(38,925)	(79,055)	(58,175)	(33,261)	(39,732)	(45,807)	(35,006)	(59,191)	(38,007)	(52,358)	(576,625)
Total Revenues		(34,071)	(63,037)	(38,925)	(79,055)	(58,175)	(33,261)	(39,732)	(45,807)	(35,006)	(59,191)	(38,007)	(52,358)	(576,625)
O&M Costs:	CEMA CV G O&M	184,295	374,590	584,984	233,706	350,790	355,472	(255,786)	119,015	228,440	233,507	188,674	164,528	2,762,217
Total Costs		184,295	374,590	584,984	233,706	350,790	355,472	(255,786)	119,015	228,440	233,507	188,674	164,528	2,762,217
Net Cost / (Revenue)		150,224	311,553	546,059	154,652	292,615	322,211	(295,517)	73,209	193,433	174,316	150,667	112,170	2,185,592
Monthly Interest**	CEMA CV G Interest	364	300	268	292	230	204	(12)	240	247	256	264	361	3,014
Net Activity	Net Activity	150,588	311,853	546,327	154,944	292,845	322,415	(295,529)	73,449	193,680	174,572	150,931	112,531	2,188,606
	Ending Balance	3,438,480	3,750,333	4,296,660	4,451,604	4,744,449	5,066,864	4,771,335	4,844,784	5,038,464	5,213,036	5,363,968	5,476,498	5,476,498

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

San Diego Gas & Electric
2020 COVID-19 Pandemic CEMA - Electric
Under / (Over) Collection
Account # 1150749 / 2190355

														2020
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	-	-	-	111,949	1,438,591	4,806,514	6,718,641	7,743,181	9,366,205	10,570,204	12,611,663	13,594,673	-
Revenues:	CEMA CV E Revenue													-
	CEMA CV E Savings						(426,140)	(143,546)	(145,339)	(69,162)	(224,983)	(185,793)	(280,926)	(1,475,889)
Total Revenues		-	-	-	-	-	(426,140)	(143,546)	(145,339)	(69,162)	(224,983)	(185,793)	(280,926)	(1,475,889)
O&M Costs:	CEMA CV E O&M			111,876	1,325,712	3,119,146	1,974,948	1,018,715	1,739,847	1,269,045	1,213,803	1,156,472	1,838,423	14,767,985
Costs:	SONGS CEMA Costs					246,228	361,976	148,285	27,518	3,119	1,051,481	11,130	1,926,487	3,776,225
Total Costs		-	-	111,876	1,325,712	3,365,374	2,336,923	1,167,000	1,767,365	1,272,164	2,265,284	1,167,602	3,764,910	18,544,210
Net Cost / (Revenue)		-	-	111,876	1,325,712	3,365,374	1,910,783	1,023,454	1,622,026	1,203,002	2,040,300	981,809	3,483,984	17,068,321
Interest**	CEMA CV E Interest			73	930	2,549	1,344	1,085	998	997	1,159	1,201	1,661	11,997
Net Activity	Net Activity	-	-	111,949	1,326,642	3,367,923	1,912,127	1,024,539	1,623,024	1,203,999	2,041,459	983,010	3,485,645	17,080,318
	Ending Balance	-	-	111,949	1,438,591	4,806,514	6,718,641	7,743,181	9,366,205	10,570,204	12,611,663	13,594,673	17,080,318	17,080,318

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

San Diego Gas & Electric
2020 COVID-19 Pandemic CEMA - Gas
Under / (Over) Collection
Account # 1150750/ 2190356

2020

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	-	-	-	43,062	361,684	721,567	1,095,516	1,343,756	1,737,425	2,159,105	2,436,967	2,746,747	-
Revenues:	CEMA CV G Savings						(155,860)	(52,501)	(53,157)	(25,296)	(82,287)	(67,953)	(102,748)	(539,802)
Total Revenues		-	-	-	-	-	(155,860)	(52,501)	(53,157)	(25,296)	(82,287)	(67,953)	(102,748)	(539,802)
O&M Costs:	CEMA CV G O&M		-	43,034	318,379	359,441	529,596	300,558	446,646	446,781	359,919	377,496	643,566	3,825,417
Total Costs		-	-	43,034	318,379	359,441	529,596	300,558	446,646	446,781	359,919	377,496	643,566	3,825,417
Net Cost / (Revenue)		-	-	43,034	318,379	359,441	373,737	248,057	393,489	421,485	277,632	309,542	540,818	3,285,615
Monthly Interest**	CEMA CV G Interest			28	243	442	212	183	180	195	230	238	327	2,278
Net Activity	Net Activity	-	-	43,062	318,622	359,883	373,949	248,240	393,669	421,680	277,862	309,780	541,145	3,287,893
	Ending Balance	-	-	43,062	361,684	721,567	1,095,516	1,343,756	1,737,425	2,159,105	2,436,967	2,746,747	3,287,893	3,287,893

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

EXHIBIT 30

August 2020 Extreme Heat Event Costs

EXHIBIT 30
SAN DIEGO GAS & ELECTRIC
AUGUST 2020 EXTREME HEAT EVENT COSTS
(in thousands of dollars)

	Total Costs	FERC Electric Transmission	Electric Distribution	CPUC Gas	Total CPUC
O&M Expenses:					
Internal Labor	183	-	183	-	183
Materials	-	-	-	-	-
Overheads	73	-	73	-	73
Vehicle Charges	17	-	17	-	17
External Labor	-	-	-	-	-
Services/Other	30	-	30	-	30
Total O&M	303	-	303	-	303
Capital Costs:					
Internal Labor	41	-	41	-	41
Materials	3	-	3	-	3
Overheads	-	-	-	-	-
Vehicle Charges	3	-	3	-	3
External Labor	-	-	-	-	-
Services/Other	6	-	6	-	6
Total Capital	53	-	53	-	53
Total	356	-	356	-	356

EXHIBIT 31

August 2020 Extreme Heat Event – Incremental Costs

EXHIBIT 31
SAN DIEGO GAS & ELECTRIC
2020 AUGUST EXTREME HEAT EVENT - CPUC INCREMENTAL COSTS
(in thousands of dollars)

	CPUC Incremental				
	Total CPUC	Non-Incr Excluded	Total Incremental	Electric Distribution	Gas
O&M Expenses:					
Internal Labor	183	9	174	174	-
Materials	-	-	-	-	-
Overheads	73	73	-	-	-
Vehicle Charges	17	17	-	-	-
External Labor	-	-	-	-	-
Services/Other	30	5	25	25	-
Total O&M	303	105	199	199	-
Capital Costs:					
Internal Labor	41	5	36	36	-
Materials	3	-	3	3	-
Overheads	-	-	-	-	-
Vehicle Charges	3	3	-	-	-
External Labor	-	-	-	-	-
Services/Other	6	-	6	6	-
Total Capital	53	7	46	46	-
Total	356	112	244	244	-

EXHIBIT 32

August 2020 Extreme Heat Event CEMA Schedules 2020-2022

Exhibit 32

San Diego Gas & Electric
 August 2020 Extreme Heat CEMA - Electric
 Under / (Over) Collection
 Account # 1150761 / (2190366)

Category	Text	2022												2020-2022 Totals	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		Total
	Beginning Balance	206,354	206,376	206,402	206,438	206,546	206,696	206,882	207,066	207,487	200,780	200,780	200,780	206,354	
Revenues:														-	
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	
O&M Costs:	CEMA HEAT E O&M									(7,092)				(7,092)	199,027
Total Costs		-	-	-	-	-	-	-	-	(7,092)	-	-	-	(7,092)	
Net Cost / (Revenue)		-	-	-	-	-	-	-	-	(7,092)	-	-	-	(7,092)	
Interest**	CEMA HEAT E Interest	22	26	36	108	150	186	184	421	385				1,518	1,753
Net Activity	Net Activity	22	26	36	108	150	186	184	421	(6,707)	-	-	-	(5,574)	
	Ending Balance	206,376	206,402	206,438	206,546	206,696	206,882	207,066	207,487	200,780	200,780	200,780	200,780	200,780	200,780

(A)

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

(A) O&M PPA &Interest True Up

San Diego Gas & Electric
 2020 August Extreme Heat CEMA - Electric
 Under / (Over) Collection
 Account # 1150761 / (2190366)

		2021												
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	192,706	192,727	192,743	192,843	196,664	203,037	206,100	206,300	206,310	206,320	206,330	206,340	192,706
Revenues:														-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:	CEMA HEAT E O&M			87	3,808	6,364	3,053	192						13,504
Total Costs		-	-	87	3,808	6,364	3,053	192	-	-	-	-	-	13,504
Net Cost / (Revenue)		-	-	87	3,808	6,364	3,053	192	-	-	-	-	-	13,504
Interest**	CEMA HEAT E Interest	21	16	13	13	10	9	9	10	10	10	10	14	145
Net Activity	Net Activity	21	16	100	3,821	6,374	3,062	201	10	10	10	10	14	13,649
	Ending Balance	192,727	192,743	192,843	196,664	203,037	206,100	206,300	206,310	206,320	206,330	206,340	206,354	206,354

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

**San Diego Gas & Electric
2020 August Extreme Heat CEMA - Electric
Under / (Over) Collection
Account # 1150761 / 2190366**

														2020
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	-	-	-	-	-	-	-	-	-	264,208	128,556	179,327	-
Revenues:														-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:	CEMA HEAT E O&M									264,172	(135,672)	50,757	13,359	192,616
Total Costs		-	-	-	-	-	-	-	-	264,172	(135,672)	50,757	13,359	192,616
Net Cost / (Revenue)		-	-	-	-	-	-	-	-	264,172	(135,672)	50,757	13,359	192,616
Interest**	CEMA HEAT E Interest									36	20	14	20	90
Net Activity	Net Activity	-	-	-	-	-	-	-	-	264,208	(135,652)	50,771	13,379	192,706
	Ending Balance	-	-	-	-	-	-	-	-	264,208	128,556	179,327	192,706	192,706

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

EXHIBIT 33

September 2020 Extreme Heat and Valley Fire Event Costs

EXHIBIT 33
SAN DIEGO GAS & ELECTRIC
SEPTEMBER 2020 EXTREME HEAT AND VALLEY FIRE EVENT COSTS
(in thousands of dollars)

	Total Costs	FERC Electric Transmission	Electric Distribution	CPUC Gas	Total CPUC
O&M Expenses:					
Internal Labor	1,996	160	1,836	-	1,836
Materials	781	40	741	-	741
Overheads	900	68	831	-	831
Vehicle Charges	258	25	233	-	233
External Labor	-	-	-	-	-
Services/Other	2,819	75	2,744	-	2,744
Total O&M	6,753	368	6,385	-	6,385
Capital Costs:					
Internal Labor	1,111	4	1,107	-	1,107
Materials	355	55	299	-	299
Overheads	1,772	25	1,747	-	1,747
Vehicle Charges	279	-	279	-	279
External Labor	246	7	239	-	239
Services/Other	411	15	396	-	396
Total Capital	4,174	106	4,067	-	4,067
Total	10,926	474	10,452	-	10,452

EXHIBIT 34

September 2020 Extreme Heat and Valley Fire Event – Incremental Costs

EXHIBIT 34
SAN DIEGO GAS & ELECTRIC
2020 SEPTEMBER EXTREME HEAT AND VALLEY FIRE EVENT - CPUC INCREMENTAL COSTS
(in thousands of dollars)

	CPUC Incremental				
	Total CPUC	Non-Incr Excluded	Total Incremental	Electric Distribution	Gas
O&M Expenses:					
Internal Labor	1,836	172	1,664	1,664	-
Materials	741	-	741	741	-
Overheads	831	831	-	-	-
Vehicle Charges	233	233	-	-	-
External Labor	-	-	-	-	-
Services/Other	2,744	284	2,460	2,460	-
Total O&M	6,385	1,520	4,865	4,865	-
Capital Costs:					
Internal Labor	1,107	119	987	987	-
Materials	299	-	299	299	-
Overheads	1,747	1,085	662	662	-
Vehicle Charges	279	279	-	-	-
External Labor	239	-	239	239	-
Services/Other	396	-	396	396	-
Total Capital	4,067	1,483	2,584	2,584	-
Total	10,452	3,003	7,449	7,449	-

EXHIBIT 35

September 2020 Extreme Heat and Valley Fire Event CEMA Schedules 2020-2022

Exhibit 35

San Diego Gas & Electric
 September 2020 Extreme Heat and Valley Fire CEMA - Electric
 Under / (Over) Collection
 Account # 1150762 / (2190367)

Category	Text	2022												2020-2022 Totals	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		Total
	Beginning Balance	5,494,925	5,511,917	5,529,394	5,546,525	5,565,519	5,585,566	5,606,561	5,628,185	5,656,217	5,239,391	5,239,391	5,239,391	5,494,925	
Revenues:														-	
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	
O&M Costs	CEMA HEAT 2 E O&M									(441,680)				(441,680)	4,864,618
Capital Related Costs	CEMA-Heat 2 E Depreciation	4,856	4,830	4,787	4,787	4,762	4,762	4,762	4,762	4,762				43,072	
	CEMA-Heat 2 E Return	8,287	8,605	8,109	8,075	8,041	8,007	7,973	7,939	7,905				72,940	
	CEMA-Heat 2 E Tax	1,991	2,083	1,959	1,948	1,935	1,924	1,915	1,903	1,893				17,551	
	CEMA-Heat 2 E Property Tax	1,262	1,268	1,308	1,268	1,268	1,268	1,967	1,967	1,967				13,543	
Total Capital Costs		16,396	16,787	16,162	16,077	16,006	15,961	16,617	16,571	16,527	-	-	-	147,106	330,389
Net Cost / (Revenue)		16,396	16,787	16,162	16,077	16,006	15,961	16,617	16,571	(425,152)	-	-	-	(294,574)	
Interest**	CEMA HEAT 2 E Interest	596	690	969	2,916	4,041	5,034	5,007	11,461	8,326				39,040	44,384
Net Activity	Net Activity	16,992	17,477	17,131	18,993	20,047	20,995	21,624	28,032	(416,826)	-	-	-	(255,534)	
	Ending Balance	5,511,917	5,529,394	5,546,525	5,565,519	5,585,566	5,606,561	5,628,185	5,656,217	5,239,391	5,239,391	5,239,391	5,239,391	5,239,391	5,239,391

(A)

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

(A) O&M PPA &Interest True Up

San Diego Gas & Electric
September Extreme Heat and Valley Fire CEMA - Electric
Under / (Over) Collection
Account # 1150762 / (2190367)

														2021
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	5,087,153	5,091,591	5,254,552	5,340,097	5,353,450	5,370,419	5,383,111	5,399,792	5,429,783	5,446,753	5,461,585	5,478,156	5,087,153
Revenues:														-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs	CEMA HEAT 2 E O&M	(5,351)	152,568	75,081	1,928	4,332	(18)	2,579	14,769	772	(1,501)			245,158
Capital Related Costs	CEMA-Heat 2 E Depreciation	2,947	3,048	3,018	3,398	3,806	3,854	3,913	4,301	4,625	4,692	4,791	4,843	47,235
	CEMA-Heat 2 E Return	5,462	5,661	5,652	6,270	6,924	6,970	7,034	7,602	8,068	8,139	8,257	8,302	84,340
	CEMA-Heat 2 E Tax	829	1,253	1,441	1,401	1,639	1,662	1,669	1,786	1,971	1,967	1,988	1,995	19,601
	CEMA-Heat 2 E Property Tax							1,262	1,262	1,262	1,262	1,262	1,264	7,574
Total Capital Costs		9,238	9,962	10,111	11,069	12,369	12,486	13,877	14,951	15,926	16,060	16,298	16,403	158,751
Net Cost / (Revenue)		3,887	162,530	85,192	12,997	16,701	12,468	16,456	29,720	16,698	14,559	16,298	16,403	403,909
Interest**	CEMA HEAT 2 E Interest	551	431	353	356	268	224	225	271	272	273	273	366	3,863
Net Activity	Net Activity	4,438	162,961	85,545	13,353	16,969	12,692	16,681	29,991	16,970	14,832	16,571	16,769	407,772
	Ending Balance	5,091,591	5,254,552	5,340,097	5,353,450	5,370,419	5,383,111	5,399,792	5,429,783	5,446,753	5,461,585	5,478,156	5,494,925	5,494,925

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

San Diego Gas & Electric
September Extreme Heat and Valley Fire CEMA - Electric
Under / (Over) Collection
Account # 1150762/ 2190367

														2020
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	-	-	-	-	-	-	-	-	-	4,039,765	4,075,829	4,115,684	-
Revenues:														-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs	CEMA HEAT 2 E O&M									4,039,563	30,481	29,139	961,956	5,061,139
Capital Related Costs	CEMA-Heat 2 E Depreciation										1,773	3,141	2,768	7,683
	CEMA-Heat 2 E Return										3,274	5,837	5,168	14,278
	CEMA-Heat 2 E Tax										129	1,363	1,080	2,572
	CEMA-Heat 2 E Property Tax													-
Total Capital Costs		-	-	-	-	-	-	-	-	-	5,176	10,341	9,015	24,533
Net Cost / (Revenue)		-	-	-	-	-	-	-	-	4,039,563	35,657	39,480	970,971	5,085,672
Interest**	CEMA HEAT 2 E Interest									202	406	375	498	1,481
Net Activity	Net Activity	-	-	-	-	-	-	-	-	4,039,765	36,063	39,855	971,469	5,087,153
	Ending Balance	-	-	-	-	-	-	-	-	4,039,765	4,075,829	4,115,684	5,087,153	5,087,153

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

EXHIBIT 36

Total Annual Eight CEMA Events Revenue Requirement (2014-2024)

Exhibit 36
San Diego Gas & Electric
Total Annual Eight CEMA Events Revenue Requirement and Interest (2014-2024)
(in thousands of dollars)

Line	Electric	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total (2014-2024)
1	O&M (Net of Savings)	2,372	(1,061)	653	2,345	(983)	397	18,546	5,487	(4,863)	-	-	22,893
2	Depreciation	1	6	20	78	120	123	133	179	198	191	191	1,240
3	Ad Valorem Taxes	-	-	-	-	4	183	43	55	(29)	74	74	404
4	Income Taxes	1	5	14	73	48	53	54	73	118	78	78	595
5	Return	3	12	31	162	210	216	226	293	382	291	276	2,102
6	Total Capital Related	5	23	65	313	382	575	456	600	669	634	619	4,341
	<i>O&M + Capital Related</i>	2,377	(1,038)	718	2,658	(601)	972	19,002	6,087	(4,194)	634	619	27,234
7	Interest on CEMA Balance	-	1	7	32	87	120	54	51	388	665	671	2,076
8	Total Recoverable Costs (Line 1+6+7)	2,377	(1,037)	725	2,690	(514)	1,092	19,056	6,138	(3,806)	1,299	1,290	29,310
9	FF&U 2022(3.7369%)	89	(39)	27	101	(19)	41	712	229	(142)	49	48	1,095
10	Total Annual Revenue Requirement	2,466	(1,076)	752	2,791	(533)	1,133	19,768	6,367	(3,948)	1,348	1,338	30,405
11	Ratebase at Year End	153	285	396	2,258	2,985	3,204	3,599	4,020	4,024	3,828	3,632	
	Gas												
12	O&M (Net of Savings)	-	-	-	141	30	2	3,286	2,186	780	-	-	6,425
13	Depreciation	-	-	-	-	1	2	2	2	(7)	-	-	-
14	Ad Valorem Taxes	-	-	-	-	-	3	1	1	(5)	-	-	-
15	Income Taxes	-	-	-	1	1	1	1	2	(6)	-	-	-
16	Return	-	-	-	1	4	6	6	5	(22)	-	-	-
17	Total Capital Related	-	-	-	2	6	12	10	10	(40)	-	-	-
	<i>O&M + Capital Related</i>	-	-	-	143	36	14	3,296	2,196	740	-	-	6,425
18	Interest on CEMA Balance	-	-	-	-	3	4	4	3	156	170	174	514
19	Total Recoverable Costs (Line 12+17+18)	-	-	-	143	39	18	3,300	2,199	896	170	174	6,939
20	FF&U 2022(2.2449%)	-	-	-	3	1	0	74	49	20	4	4	156
21	Total Annual Revenue Requirement	-	-	-	146	40	18	3,374	2,248	916	174	178	7,095
22	Ratebase at Year End	-	-	-	18	76	74	72	71	-	-	-	
	Total												
23	O&M (Net of Savings)	2,372	(1,061)	653	2,486	(953)	399	21,832	7,673	(4,083)	-	-	29,318
24	Depreciation	1	6	20	78	121	125	135	181	191	191	191	1,240
25	Ad Valorem Taxes	-	-	-	-	4	186	44	56	(34)	74	74	404
26	Income Taxes	1	5	14	74	49	54	55	75	112	78	78	595
27	Return 2007(8.23%), 2008-2012(8.40%)	3	12	31	163	214	222	232	298	360	291	276	2,102
28	Total Capital Related	5	23	65	315	388	587	466	610	629	634	619	4,341
	<i>O&M + Capital Related</i>	2,377	(1,038)	718	2,801	(565)	986	22,298	8,283	(3,454)	634	619	33,659
29	Interest on CEMA Balance	-	1	7	32	90	124	58	54	544	835	845	2,590
30	Total Recoverable Costs (Line 23+28+29)	2,377	(1,037)	725	2,833	(475)	1,110	22,356	8,337	(2,910)	1,469	1,464	36,249
31	FF&U	89	(39)	27	104	(18)	41	786	279	(122)	52	52	1,251
32	Total Annual Revenue Requirement	2,466	(1,076)	752	2,937	(493)	1,151	23,142	8,616	(3,032)	1,521	1,516	37,500
33	Ratebase at Year End	153	285	396	2,276	3,061	3,278	3,671	4,091	4,024	3,828	3,632	

Notes:

This draft revenue requirement includes recorded data through September 30, 2022, forecasts through December 31, 2024, and interest on the CEMA balance.

EXHIBIT 37

Forecasted Annual Eight CEMA Events Revenue Requirements (2025-2027)

Exhibit 37
San Diego Gas & Electric
Total Annual Eight CEMA Events Revenue Requirement and Interest (2025-2027)
(in thousands of dollars)

Line	<u>Electric</u>	2025	2026	2027	Total (2025-2027)
1 O&M (Net of Savings)		-	-	-	-
2 Depreciation		193	191	191	575
3 Ad Valorem Taxes		75	74	74	223
4 Income Taxes		79	78	78	235
5 Return		267	252	238	757
6 Total Capital Related		614	595	581	1,790
<i>O&M + Capital Related</i>		614	595	581	1,790
7 Interest on CEMA Balance		-	-	-	-
8 Total Recoverable Costs (Line 1+6+7)		614	595	581	1,790
9 FF&U 2022(3.7369%)		23	22	22	67
10 Total Annual Revenue Requirement		637	617	603	1,857
11 Ratebase at Year End		3,436	3,240	3,044	
	<u>Gas</u>				
12 O&M (Net of Savings)		-	-	-	-
13 Depreciation		-	-	-	-
14 Ad Valorem Taxes		-	-	-	-
15 Income Taxes		-	-	-	-
16 Return		-	-	-	-
17 Total Capital Related		-	-	-	-
<i>O&M + Capital Related</i>		-	-	-	-
18 Interest on CEMA Balance		-	-	-	-
19 Total Recoverable Costs (Line 12+17+18)		-	-	-	-
20 FF&U 2022(2.2449%)		-	-	-	-
21 Total Annual Revenue Requirement		-	-	-	-
22 Ratebase at Year End		-	-	-	
	<u>Total</u>				
23 O&M (Net of Savings)		-	-	-	-
24 Depreciation		193	191	191	575
25 Ad Valorem Taxes		75	74	74	223
26 Income Taxes		79	78	78	235
27 Return		267	252	238	757
28 Total Capital Related		614	595	581	1,790
<i>O&M + Capital Related</i>		614	595	581	1,790
29 Interest on CEMA Balance		-	-	-	-
30 Total Recoverable Costs (Line 23+28+29)		614	595	581	1,790
31 FF&U		23	22	22	67
32 Total Annual Revenue Requirement		637	617	603	1,857
33 Ratebase at Year End		3,436	3,240	3,044	

Notes: