

Application No.: A.24-05-010  
Exhibit No.: SDGE-10  
Witness: LaRee Felan

**PREPARED REBUTTAL TESTIMONY OF**  
**LAREE FELAN**  
**ON BEHALF OF**  
**SAN DIEGO GAS & ELECTRIC COMPANY**

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



**September 9, 2024**

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3                                   **ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY**

4 **I. INTRODUCTION**

5               The purpose of my rebuttal testimony is to address the August 19, 2024, Prepared Direct  
6 Testimony of Carlo Bencomo-Jasso on behalf of San Diego Community Power and Clean  
7 Energy Alliance (collectively the “Joint CCAs”) in San Diego Gas & Electric Company’s  
8 (“SDG&E”) Application for Approval of its 2025 Electric Procurement Revenue Requirement  
9 Forecasts, 2025 Electric Sales Forecast, and GHG Related Forecasts (“Application”).

10 Specifically, my rebuttal testimony addresses the following issues:

- 11               • The Joint CCAs’ review of the 2024 Portfolio Allocation Balancing  
12               Account (“PABA”) year-end balance and any encountered errors with  
13               procurement activity accounting.

14               SDG&E’s failure to address any particular intervenor testimony or individual issue in this  
15 rebuttal testimony does not imply agreement by SDG&E with any argument, position or proposal  
16 asserted by the intervenors.

17 **II. REVIEW OF ERRORS ASSOCIATED WITH SDG&E’S 2024 PABA**  
18 **PROCUREMENT ACTIVITY ACCOUNTING**

19               The Joint CCAs state that in reviewing the 2024 PABA year-end balance proposed in the  
20 Application, they encountered several errors in the calculation of the total procurement activity  
21 component of the PABA monthly activity between January and March 2024.<sup>1</sup> SDG&E has  
22 reviewed Mr. Bencomo-Jasso’s testimony and acknowledges the errors identified in the  
23 workpapers. SDG&E has already provided the Joint CCAs with corrected workpapers in  
24 response to Data Request SDCP-CEA-SDG&E-DR-006, question 6.03. SDG&E notes that the

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<sup>1</sup> Bencomo-Jasso Testimony, pp. 34-36.

1 errors presented in the workpapers did not impact the 2024 PABA year-end balance. In any  
2 event, SDG&E will ensure that the numbers reflected in the October Update and the  
3 corresponding workpapers are accurate.

4 **III. CONCLUSION**

5 This concludes my prepared rebuttal testimony.

1 **IV. QUALIFICATIONS**

2 My name is LaRee Felan. My business address is 8315 Century Park Court, San Diego,  
3 California 92123. I am employed by SDG&E as a Principal Accountant Supervisor in the  
4 Settlements and Systems Department in the Electric and Fuel Procurement organization. My  
5 responsibilities include approval of electric and gas commodity invoices, monthly journal  
6 entries, and preparation and review of various compliance filings. I assumed my current position  
7 in August 2023.

8 I have been employed by SDG&E since 2011 and have held various positions in Audit  
9 Services, Financial & Business Planning, Supply Management, and Advanced Technology  
10 Integration. My experiences include overseeing the monthly close processes, preparing financial  
11 plans, performing variance analysis, and preparing regulatory filings.

12 I received a Bachelor of Science degree in Business Administration with an emphasis in  
13 Finance from California State University San Marcos.

14 I have not previously testified before the California Public Utilities Commission.