

Company: San Diego Gas & Electric Company (U 902 M)
Proceeding: 2019 General Rate Case
Application: 17-10-007
Exhibit: JCE-SDG&E-01

SAN DIEGO GAS & ELECTRIC COMPANY
JOINT COMPARISON EXHIBIT
August 2018

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA



**JOINT COMPARISON EXHIBIT
OF SAN DIEGO GAS & ELECTRIC COMPANY**

I. INTRODUCTION

This joint comparison exhibit presents the material issues existing as of the date of service between San Diego Gas and Electric Company (SDG&E) and the following intervenors, to the best of SDG&E's knowledge: the Commission's Office of Ratepayer Advocates (ORA), The Utility Reform Network (TURN), the Utility Consumers' Action Network (UCAN), San Diego Consumers' Action Network (SDCAN), Indicated Shippers (IS), Federal Executive Agencies (FEA), Coalition of California Utility Employees (CCUE), Office of the Safety Advocate (OSA), Consumer Federation of California Foundation (CFC), Southern California Generation Coalition (SCGC), Environmental Defense Fund (EDF), National Diversity Council (NDC), Protect Our Communities Foundation (POC), and Small Business Utility Advocates (SBUA).

In drafting this exhibit, SDG&E endeavored to present each party's position on material issues in an objective fashion. Although SDG&E sought input from all of the above intervenors in finalizing this joint comparison exhibit, input has been modified as needed for materiality, and to present issue positions plainly and without argument, in a non-biased fashion. However, SDG&E's inclusion of any issues or language in this exhibit does not signify agreement with the language or presentation of those issues, nor does inclusion waive any argument regarding the materiality of those issues. SDG&E reserves the right to present argument in briefing regarding any identified issue or language included in this comparison exhibit, as well as any other issue that may not be included, and SDG&E assumes that other parties will do the same.

This Joint Comparison Exhibit (JCE) only addresses contested items. The JCE also incorporates known errata and concession items identified in Rebuttal Testimonies and Evidentiary Hearings. SDG&E has incorporated these items in the Update Testimony served on August 24, 2018.

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Chapter 1

Reports and References

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh 01	SCG	Exh No:SCG-01-2R	SOCALGAS POLICY OVERVIEW	Lane, J. Bret
Exh 02	SDG&E	Exh No:SDG&E-01-R	SDG&E POLICY OVERVIEW	Winn, Caroline A.
Exh 03	SCG-SDG&E	ExhNo:SCG-02-R/SDG&	RISK MANAGEMENT POLICY; ENTERPRISE RISK MANAGEMENT ORGANIZATION; RAMP TO GRC INTEGRATION	Day, Diana and Flores, Gregory and York, Jamie
Exh 04	SCG-SDG&E	Exh No:SCG-202/SDG&I	RISK MANAGEMENT POLICY; ENTERPRISE RISK MANAGEMENT ORGANIZATION; RAMP TO GRC INTEGRATION. REBUTTAL	Day, Diana and Flores, Gregory and York, Jamie
Exh 07	SCG	Exh No:SCG-04-R	GAS DISTRIBUTION	Orozco-Mejia, Gina
Exh 10A	SCG	Exh No:SCG-04-R	GAS DISTRIBUTION ERRATA	Orozco-Mejia, Gina
Exh 10	SCG	Exh No:SCG-204	GAS DISTRIBUTION, REBUTTAL	Orozco-Mejia, Gina
Exh 11	SDG&E	Exh No:SDG&E-04-R	GAS DISTRIBUTION	Orozco-Mejia, Gina
Exh 14	SDG&E	Exh No:SDG&E-204	GAS DISTRIBUTION, REBUTTAL	Orozco-Mejia, Gina
Exh 17	SCG	Exh No:SCG-13	GAS CONTROL AND SYSTEM OPERATIONS/PLANNING	Zornizer, Devin
Exh 19	SCG	Exh No:SCG-213	GAS CONTROL AND SYSTEM OPERATIONS/PLANNING, REBUTTAL	Zornizer, Devin
Exh 24	SCG	Exh No:SCG-06	GAS TRANSMISSION O&M	Musich, Beth
Exh 26	SCG	Exh No:SCG-206	GAS TRANSMISSION O&M, REBUTTAL	Musich, Beth
Exh 27	SDG&E	Exh No:SDG&E-06	GAS TRANSMISSION O&M	Musich, Beth
Exh 29	SDG&E	Exh No:SDG&E-206	GAS TRANSMISSION O&M, REBUTTAL	Musich, Beth
Exh 30	SCG	Exh No:SCG-07	GAS TRANSMISSION CAPITAL	Musich, Beth and Bermel, Michael
Exh 35A	SCG	Exh No:SCG-07	GAS TRANSMISSION CAPITAL	Musich, Beth and Bermel, Michael
Exh 32	SCG	Exh No:SCG-207	GAS TRANSMISSION CAPITAL, REBUTTAL	Musich, Beth and Bermel, Michael
Exh 33	SDG&E	Exh No:SDG&E-07-R	GAS TRANSMISSION CAPITAL	Musich, Beth and Bermel, Michael
Exh 35	SDG&E	Exh No:SDG&E-207	GAS TRANSMISSION CAPITAL, REBUTTAL	Musich, Beth and Bermel, Michael
Exh 50	SCG	Exh No:SCG-08-R	GAS MAJOR PROJECTS	Bermel, Michael
Exh 53	SCG	Exh No:SCG-208	GAS MAJOR PROJECTS, REBUTTAL	Bermel, Michael

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh 60	SCG	Exh No:SCG-09-R	GAS ENGINEERING	Haines, Deanna
Exh 63B	SCG	Exh No:SCG-09-R	GAS ENGINEERING ERRATA	Haines, Deanna
Exh 63	SCG	Exh No:SCG-209	GAS ENGINEERING, REBUTTAL	Haines, Deanna
Exh 63A	SCG	Exh No:SCG-209	GAS ENGINEERING REVISIONS TO REBUTTAL	Haines, Deanna
Exh 63B	SCG	Exh No:SCG-209	GAS ENGINEERING ERRATA	Haines, Deanna
Exh 64	SDG&E	Exh No:SDG&E-09-R	GAS ENGINEERING	Haines, Deanna
Exh 66	SDG&E	Exh No:SDG&E-209	GAS ENGINEERING, REBUTTAL	Haines, Deanna
Exh 68	SDG&E	Exh No:SDG&E-15-2R	ELECTRIC DISTRIBUTION O&M	Speer, William
Exh 71	SDG&E	Exh No:SDG&E-215	ELECTRIC DISTRIBUTION O&M, REBUTTAL	Speer, William
Exh 74	SDG&E	Exh No:SDG&E-14-R	ELECTRIC DISTRIBUTION CAPITAL	Colton, Alan
Exh 76	SDG&E	Exh No:SDG&E-214	ELECTRIC DISTRIBUTION CAPITAL, REBUTTAL	Colton, Alan
Exh 84	SCG	Exh No:SCG-05-R	GAS SYSTEM INTEGRITY	Rivera, Omar
Exh 86	SCG	Exh No:SCG-205	GAS SYSTEM INTEGRITY, REBUTTAL	Rivera, Omar
Exh 87	SDG&E	Exh No:SDG&E-05	GAS SYSTEM INTEGRITY	Rivera, Omar
Exh 89	SDG&E	Exh No:SDG&E-205	GAS SYSTEM INTEGRITY, REBUTTAL	Rivera, Omar
Exh 90	SCG-SDG&E	Exh No:SCG-250/SDG&E	Safety Policy, Rebuttal	Buczowski, David L. and Geier, David L.
Exh 92	SDG&E	Exh No:SDG&E-13	DISTRIBUTED ENERGY RESOURCES POLICY	Reguly, Ted
Exh 93	SDG&E	Exh No:SDG&E-253	DER PROJECTS, REBUTTAL	Reguly, Ted
Exh 97	SDG&E	Exh No:SDG&E-16	ELECTRIC GENERATION	Baerman, Daniel S.
Exh 100	SDG&E	Exh No:SDG&E-216	ELECTRIC GENERATION, REBUTTAL	Baerman, Daniel S.
Exh 111	SCG	Exh No:SCG-14	PIPELINE INTEGRITY FOR TRANSMISSION AND DISTRIBUTION	Martinez, Maria T.
Exh 118A	SCG	Exh No:SCG-14	PIPELINE INTEGRITY FOR TRANSMISSION AND DISTRIBUTION ERRATA	Martinez, Maria T.
Exh 114	SCG	Exh No:SCG-214	PIPELINE INTEGRITY FOR TRANSMISSION AND DISTRIBUTION, REBUTTAL	Martinez, Maria T.
Exh 115	SDG&E	Exh No:SDG&E-11	PIPELINE INTEGRITY FOR TRANSMISSION AND DISTRIBUTION	Martinez, Maria T.

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh 118	SDG&E	Exh No:SDG&E-211	PIPELINE INTEGRITY FOR TRANSMISSION AND DISTRIBUTION, REBUTTAL	Martinez, Maria T.
Exh 119	SCG	Exh No:SCG-18-R	CS - FIELD & METER READING	Marelli, Gwen
Exh 121	SCG	Exh No:SCG-218	CS - FIELD & METER READING, REBUTTAL	Marelli, Gwen
Exh 122	SDG&E	Exh No:SDG&E-17-R	CS - FIELD	Marelli, Gwen
Exh 124	SDG&E	Exh No:SDG&E-217	CS - FIELD, REBUTTAL	Marelli, Gwen
Exh 130	SCG	Exh No:SCG-19-R	CS - OFFICE OPERATIONS	Baldwin, Michael
Exh 131	SCG	Exh No:SCG-19-S	CS - OFFICE OPERATIONS (SUPPLEMENTAL TESTIMONY)	Baldwin, Michael
Exh 133	SCG	Exh No:SCG-219	CS - OFFICE OPERATIONS , REBUTTAL	Baldwin, Michael
Exh 133A	SCG	Exh No:SCG-219	CS - OFFICE OPERATIONS REBUTTAL CORRECTIONS	Baldwin, Michael
Exh 137	SCG	Exh No:SCG-21	CS - TECHNOLOGIES, POLICIES & SOLUTIONS	Tomkins, Sharon
Exh 139	SCG	Exh No:SCG-221	CS - TECHNOLOGIES, POLICIES & SOLUTIONS, REBUTTAL	Tomkins, Sharon
Exh 146	SDG&E	Exh No:SDG&E-18	CS - OFFICE OPERATIONS	Stewart, Jerry D.
Exh 147	SDG&E	Exh No:SDG&E-18-S	CS - OFFICE OPERATIONS (SUPPLEMENTAL TESTIMONY)	Stewart, Jerry D.
Exh 149	SDG&E	Exh No:SDG&E-218	CS - OFFICE OPERATIONS, REBUTTAL	Stewart, Jerry D.
Exh 151	SDG&E	Exh No:SDG&E-19	CS - INFORMATION & TECHNOLOGIES	Davidson, Lisa C.
Exh 153	SDG&E	Exh No:SDG&E-219	CS - INFORMATION & TECHNOLOGIES, REBUTTAL	Davidson, Lisa C.
Exh 156	SCG	Exh No:SCG-20-R	CS - INFORMATION	Magana, Rosalinda
Exh 158	SCG	Exh No:SCG-220	CS - INFORMATION, REBUTTAL	Magana, Rosalinda
Exh 166	SCG	Exh No:SCG-24	REAL ESTATE	Tattersall, R. Dale
Exh 168	SCG	Exh No:SCG-224	REAL ESTATE, REBUTTAL	Tattersall, R. Dale
Exh 169	SDG&E	Exh No:SDG&E-22	REAL ESTATE, LAND SERVICES AND FACILITIES	Tattersall, R. Dale
Exh 172	SDG&E	Exh No:SDG&E-222	REAL ESTATE, LAND SERVICES AND FACILITIES, REBUTTAL	Tattersall, R. Dale
Exh 173	SCG	Exh No:SCG-38-2R	WORKING CASH	Chan, Karen
Exh 175	SCG	Exh No:SCG-238	WORKING CASH, REBUTTAL	Chan, Karen
Exh 176	SDG&E	Exh No:SDG&E-36-2R	WORKING CASH	Dais, Steven
Exh 178	SDG&E	Exh No:SDG&E-236	WORKING CASH, REBUTTAL	Dais, Steven

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh 181	SCG	Exh No:SCG-42	REGULATORY ACCOUNTS	Yu, Rae Marie Q.
Exh 182	SCG	Exh No:SCG-42-S	REGULATORY ACCOUNTS (SUPPLEMENTAL TESTIMONY)	Yu, Rae Marie Q.
Exh 183	SCG	Exh No:SCG-242	REGULATORY ACCOUNTS, REBUTTAL	Yu, Rae Marie Q.
Exh 184	SDG&E	Exh No:SDG&E-41	REGULATORY ACCOUNTS	Jasso, Norma G.
Exh 185	SDG&E	Exh No:SDG&E-41-S	REGULATORY ACCOUNTS (SUPPLEMENTAL TESTIMONY)	Jasso, Norma G.
Exh 186	SDG&E	Exh No:SDG&E-241	REGULATORY ACCOUNTS, REBUTTAL	Jasso, Norma G.
Exh 188	SCG	Exh No:SCG-23-R	FLEET SERVICES & FACILITY OPERATIONS	Herrera, Carmen L.
Exh 196A	SCG	Exh No:SCG-23-R	FLEET SERVICES & FACILITY OPERATIONS ERRATA	Herrera, Carmen L.
Exh 192	SCG	Exh No:SCG-223	FLEET SERVICES & FACILITY OPERATIONS, REBUTTAL	Herrera, Carmen L.
Exh 193	SDG&E	Exh No:SDG&E-21-R	FLEET SERVICES	Herrera, Carmen L.
Exh 196A	SDG&E	Exh No:SDG&E-21-R	FLEET SERVICES ERRATA	Herrera, Carmen L.
Exh 196	SDG&E	Exh No:SDG&E-221	FLEET SERVICES, REBUTTAL	Herrera, Carmen L.
Exh 208	SCG-SDG&E	Exh No:SCG-30/SDG&E	CORPORATE CENTER - COMPENSATION & BENEFITS	Robinson, Debbie S.
Exh 211	SCG-SDG&E	Exh No:SCG-230/SDG&E	COMPENSATION AND BENEFITS, REBUTTAL	Robinson, Debbie S.
Exh 216	SCG-SDG&E	Exh No:SCG-31/SDG&E	CORPORATE CENTER - PENSION & PBOPs	Robinson, Debbie S. and Gagne, Yannick
Exh 219	SCG-SDG&E	Exh No:SCG-231/SDG&E	PENSION AND POSTRETIREMENT BENEFITS OTHER THAN PENSION, REBUTTAL	Robinson, Debbie S. and Gagne, Yannick
Exh 220	SDCAN	SDCAN1	Prepared Testimony of M. Shames on behalf of SDCAN	M. Shames
Exh 221	SDCAN	SDCAN2	Prepared Testimony of L. Conery on behalf of SDCAN	L. Conery
Exh 222	SCG-SDG&E	ExhNo:SCG-03-R/SDG&E	FUELING OUR FUTURE (FOF) POLICY	Baron, David and Widjaja, Don
Exh 223	SCG-SDG&E	Exh No:SCG-203/SDG&E	FUELING OUR FUTURE (FOF) POLICY, REBUTTAL	Widjaja, Don and Baron, David
Exh 231	SCG	Exh No:SCG-15-R	PIPELINE SAFETY ENHANCEMENT PLAN (PSEP)	Phillips, Rick
Exh 235A	SCG	Exh No:SCG-15-R	PIPELINE SAFETY ENHANCEMENT PLAN (PSEP) ERRATA	Phillips, Rick

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh 235	SCG	Exh No:SCG-215	PIPELINE SAFETY ENHANCEMENT PLAN (PSEP), REBUTTAL	Phillips, Rick and Chaudhury, Sharim
Exh 238	SCG-SDG&E	Exh No:SCG-29/SDG&E	CORPORATE CENTER - INSURANCE	Cayabyab, Neil K.
Exh 240	SCG-SDG&E	Exh No:SCG-229/SDG&E	CORPORATE CENTER - INSURANCE, REBUTTAL	Cayabyab, Neil K.
Exh 242	SCG	Exh No:SCG-44-2R	POST-TEST YEAR RATEMAKING	Hrna, Sandra K.
Exh 244	SCG	Exh No:SCG-244	POST-TEST YEAR RATEMAKING, REBUTTAL	Hrna, Sandra K.
Exh 245	SDG&E	Exh No:SDG&E-43-2R	POST-TEST YEAR RATEMAKING	Deremer, Kenneth J
Exh 247	SDG&E	Exh No:SDG&E-243	POST-TEST YEAR RATEMAKING, REBUTTAL	Deremer, Kenneth J
Exh 253	SCG-SDG&E	Exh No:SCG-49/SDG&E	CASE MANAGEMENT EXHIBIT	Manzuk, Charles
Exh 254	SCG-SDG&E	Exh No:SCG-249/SDG&E	CASE MANAGEMENT EXHIBIT, REBUTTAL	Manzuk, Charles
Exh 255	SCG	Exh No:SCG-32	HUMAN RESOURCES DEPARTMENT, SAFETY, WORKERS' COMPENSATION & LONG-TERM DISABILITY	Gevorkian, Mary
Exh 257A	SCG	Exh No:SCG-32	HUMAN RESOURCES DEPARTMENT, SAFETY, WORKERS' COMPENSATION & LONG-TERM DISABILITY: CORRECTIONS	Gevorkian, Mary
Exh 257	SCG	Exh No:SCG-232	HUMAN RESOURCES DEPARTMENT, SAFETY, WORKERS' COMPENSATION & LONG-TERM DISABILITY; REBUTTAL	Gevorkian, Mary
Exh 261	SCG	Exh No:SCG-37-2R	TAXES	Reeves, Ragan G.
Exh 264	SCG	Exh No:SCG-237	TAXES, REBUTTAL	Reeves, Ragan G.
Exh 265	SDG&E	Exh No:SDG&E-35-2R	TAXES	Reeves, Ragan G.
Exh 267	SDG&E	Exh No:SDG&E-235	TAXES, REBUTTAL	Reeves, Ragan G.
Exh 273	SCG	Exh No:SCG-10-R	UNDERGROUND STORAGE	Navin, Neil
Exh 276	SCG	Exh No:SCG-210	UNDERGROUND STORAGE, REBUTTAL	Navin, Neil
Exh 277	SCG	Exh No:SCG-11	ALISO CANYON TURBINE REPLACEMENT PROJECT	Buczowski, David L.

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh 279	SCG	Exh No:SCG-211	ALISO CANYON TURBINE REPLACEMENT PROJECT, REBUTTAL	Buczowski, David L.
Exh 280	SCG	Exh No:SCG-12	ALISO INCIDENT EXPENDITURE REQUIREMENTS	Steinberg, Andrew
Exh 282	SCG	Exh No:SCG-16	GAS PROCUREMENT	Lazarus, Martin F.
Exh 284	SCG	Exh No:SCG-216	GAS PROCUREMENT, REBUTTAL	Lazarus, Martin F.
Exh 285	SDG&E	Exh No:SDG&E-12	ELECTRIC & FUEL PROCUREMENT	Helm, Kendall K.
Exh 287	SCG	Exh No:SCG-17-R	ADVANCED METERING INFRASTRUCTURE (AMI)	Garcia, Rene
Exh 290	SCG	Exh No:SCG-217	ADVANCED METERING INFRASTRUCTURE (AMI), REBUTTAL	Garcia, Rene
Exh 291	SCG-SDG&E	Exh No:SCG-22/SDG&E	SUPPLY MANAGEMENT & LOGISTICS AND SUPPLIER DIVERSITY	Willoughby, Denita
Exh 294	SCG-SDG&E	Exh No:SCG-222/SDG&E	SUPPLY MANAGEMENT & LOGISTICS AND SUPPLIER DIVERSITY, REBUTTAL	Furbush, Sydney and Chow, Joseph
Exh 295	SCG	Exh No:SCG-25-R	ENVIRONMENTAL SERVICES	Johnson, Darrell
Exh 297	SCG	Exh No:SCG-225	ENVIRONMENTAL SERVICES, REBUTTAL	Johnson, Darrell
Exh 298	SDG&E	Exh No:SDG&E-23	ENVIRONMENTAL SERVICES	Clancy, Nancy
Exh 300	SCG	Exh No:SCG-26	INFORMATION TECHNOLOGY	Olmsted, Christopher R.
Exh 303	SCG	Exh No:SCG-226	INFORMATION TECHNOLOGY, REBUTTAL	Olmsted, Christopher R.
Exh 304	SDG&E	Exh No:SDG&E-24-R	INFORMATION TECHNOLOGY	Olmsted, Christopher R.
Exh 307	SDG&E	Exh No:SDG&E-224	INFORMATION TECHNOLOGY, REBUTTAL	Olmsted, Christopher R.
Exh 308	SCG	Exh No:SCG-27-R	CYBERSECURITY	Worden, Gavin
Exh 311	SDG&E	Exh No:SDG&E-25	CYBERSECURITY	Worden, Gavin
Exh 314	SCG-SDG&E	Exh No:SCG-227/SDG&E	CYBERSECURITY, REBUTTAL	Worden, Gavin
Exh 315	SCG-SDG&E	ExhNo:SCG-28-R/SDG&E	CORPORATE CENTER - GENERAL ADMINISTRATION	DeMontigny, Mia
Exh 317	SCG-SDG&E	Exh No:SCG-228/SDG&E	CORPORATE CENTER - GENERAL ADMINISTRATION, REBUTTAL	DeMontigny, Mia
Exh 318	SCG	Exh No:SCG-33	ACCOUNTING AND FINANCE/LEGAL/REGULATORY AFFAIRS/ EXTERNAL AFFAIRS	Gonzales, Ramon

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh 320	SCG	Exh No:SCG-233	ACCOUNTING AND FINANCE/LEGAL/REGULATORY AFFAIRS/ EXTERNAL AFFAIRS, REBUTTAL	Gonzales, Ramon
Exh 321	SDG&E	Exh No:SDG&E-31-R	ACCOUNTING AND FINANCE/LEGAL/REGULATORY AFFAIRS/ EXTERNAL AFFAIRS	Hrna, Sandra K.
Exh 323	SDG&E	Exh No:SDG&E-231	ACCOUNTING AND FINANCE/LEGAL/REGULATORY AFFAIRS/ EXTERNAL AFFAIRS, REBUTTAL	Hrna, Sandra K.
Exh 324	SCG-SDG&E	Exh No:SCG-34-2R/SDG	SHARED SERVICES & SHARED ASSETS BILLING, SEGMENTATION, & CAPITAL REASSIGNMENTS	Vanderhye, James
Exh 326	SCG	Exh No:SCG-39	GAS CUSTOMER FORECAST	Payan, Rose-Marie
Exh 328	SDG&E	Exh No:SDG&E-37	GAS CUSTOMER FORECAST	Payan, Rose-Marie
Exh 330	SDG&E	Exh No:SDG&E-237	GAS CUSTOMER FORECAST, REBUTTAL	Payan, Rose-Marie
Exh 331	SDG&E	Exh No:SDG&E-38	ELECTRIC CUSTOMER FORECAST	Schiermeyer, Kenneth E.
Exh 333	SDG&E	Exh No:SDG&E-238	ELECTRIC CUSTOMER FORECAST, REBUTTAL	Schiermeyer, Kenneth E.
Exh 334	SCG	Exh No:SCG-40	COST ESCALATION	Wilder, Scott R.
Exh 336	SDG&E	Exh No:SDG&E-39	COST ESCALATION	Wilder, Scott R.
Exh 338	SCG	Exh No:SCG-41-2R	MISCELLANEOUS REVENUES	Steffen, Annette
Exh 340	SCG	Exh No:SCG-241	MISCELLANEOUS REVENUES, REBUTTAL	Steffen, Annette
Exh 341	SDG&E	Exh No:SDG&E-40-2R	MISCELLANEOUS REVENUES	Dalton, Eric
Exh 343	SDG&E	Exh No:SDG&E-240	MISCELLANEOUS REVENUES, REBUTTAL	Dalton, Eric
Exh 344	SCG	Exh No:SCG-43-2R	SUMMARY OF EARNINGS	Hom, Ryan
Exh 345	SCG	Exh No:SCG-243	SUMMARY OF EARNINGS, REBUTTAL	Hom, Ryan
Exh 346	SDG&E	Exh No:SDG&E-42-2R	SUMMARY OF EARNINGS	Hom, Ryan
Exh 347	SDG&E	Exh No:SDG&E-242	SUMMARY OF EARNINGS, REBUTTAL	Hom, Ryan
Exh 348	SCG-SDG&E	Exh No:SCG-45/SDG&E	COMPLIANCE	York, Jamie K.
Exh 349	SCG	Exh No:SCG-46-2R	PRESENT AND PROPOSED GAS TRANSPORTATION REVENUE & RATES	Chaudhury, Sharim

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh 350	SDG&E	Exh No:SDG&E-45-2R	PRESENT AND PROPOSED GAS TRANSPORTATION REVENUE & RATES	Chaudhury, Sharim
Exh 351	SCG-SDG&E	Exh No:SCG-246/SDG&E	PRESENT AND PROPOSED GAS TRANSPORTATION REVENUE & RATES, REBUTTAL	Chaudhury, Sharim
Exh 352	SDG&E	Exh No:SDG&E-46-2R	PRESENT AND PROPOSED ELECTRIC REVENUES & RATES	Fang, Cynthia
Exh 353	SDG&E	Exh No:SDG&E-246	PRESENT AND PROPOSED ELECTRIC REVENUES & RATES, REBUTTAL	Fang, Cynthia
Exh 354	SCG	Exh No:SCG-47-R	MOBILEHOME PARK UTILITY UPGRADE PROGRAM	Velasquez, Joseph
Exh 355	SCG	Exh No:SCG-247	MOBILEHOME PARK UTILITY UPGRADE PROGRAM, REBUTTAL	Velasquez, Joseph
Exh 356	SDG&E	Exh No:SDG&E-47-R	MOBILEHOME PARK UTILITY UPGRADE PROGRAM	Velasquez, Joseph
Exh 357	SDG&E	Exh No:SDG&E-247	MOBILEHOME PARK UTILITY UPGRADE PROGRAM, REBUTTAL	Velasquez, Joseph
Exh 358	SCG	Exh No:SCG-48	UPDATED RESULTS OF OPERATIONS REPORT	Hom, Ryan
Exh 359	SDG&E	Exh No:SDG&E-48	UPDATED RESULTS OF OPERATIONS REPORT	Hom, Ryan
Exh 360	SDG&E	Exh No:SDG&E-50	SUPPLEMENTAL YEAR-ROUND WILDFIRE RISK MITIGATION	Geier, David L.
Exh 361	SDG&E	Exh No:SDG&E-251	ASSET MANAGEMENT, REBUTTAL	Deremer, Kenneth J
Exh 362	SDG&E	Exh No:SDG&E-30	HUMAN RESOURCES DEPARTMENT, SAFETY, WORKERS' COMPENSATION & LONG-TERM DISABILITY	Taylor, Tashonda
Exh 364	SDG&E	Exh No:SDG&E-230	HUMAN RESOURCES DEPARTMENT, SAFETY, WORKERS' COMPENSATION & LONG-TERM DISABILITY; REBUTTAL	Taylor, Tashonda
Exh 365	CforAT/SCG-SI	Joint-01	Accessibility Issues	Manzuk, Charles and Kasnitz, Melissa
Exh 366	FEA	FEA	Direct Testimony of R. Smith on behalf of FEA	R. Smith
Exh 367	EDF	EDF-01	Expert Testimony of G. Lander on behalf of EDF	G. Lander
Exh 368	EDF	EDF-02	Rebuttal Testimony of G. Lander on behalf of EDF	G. Lander

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh 369	EDF	EDF-03	Rebuttal Testimony of T. O'Connor on behalf of EDF	T. O'Connor
Exh 370	CCUE	CCUE4	Opening Testimony of D. Marcus on behalf of CCUE	D. Marcus
Exh 371	CCUE	CCUE6	Rebuttal Testimony of D. Marcus on behalf of CCUE	D. Marcus
Exh 372	CCUE	CCUE3	Opening Testimony of S. Mitchell on behalf of CCUE	S. Mitchell
Exh 373	CCUE	CCUE5	Opening Testimony of B. Moreno on behalf of CCUE	B. Moreno
Exh 374	CCUE	CCUE2	Opening Testimony of J. Salas on behalf of CCUE	J. Salas
Exh 375	CCUE	CCUE1	Opening Testimony of D. Kick on behalf of CCUE	D. Kick
Exh 376	SCG	Exh No:SCG-35-2R	RATE BASE	Moersen, Patrick
Exh 378	SCG	Exh No:SCG-235	RATE BASE, REBUTTAL	Moersen, Patrick
Exh 379	SDG&E	Exh No:SDG&E-33-2R	RATE BASE	Gentes, R. Craig
Exh 381	SDG&E	Exh No:SDG&E-233	RATE BASE, REBUTTAL	Gentes, R. Craig
Exh 382	SCG	Exh No:SCG-36-R	DEPRECIATION	Ngai, Flora
Exh 384	SCG	Exh No:SCG-236	DEPRECIATION, REBUTTAL	Ngai, Flora
Exh 388	SDG&E	Exh No:SDG&E-34-R	DEPRECIATION	Watson, Dane
Exh 391	SDG&E	Exh No:SDG&E-234	DEPRECIATION, REBUTTAL	Watson, Dane
Exh 396	ORA	ORA-1	Executive Summary	C. Tang
Exh 397	ORA	ORA-2	Summary of Earnings and Taxes	J. Oh
Exh 398	ORA	ORA-3	Risk Management Policy; Enterprise Risk Management Organization; RAMP/GRC Integration; Pipeline Integrity; SoCalGas PSEP	N. Stannik, P. Li
Exh 398A	ORA	ORA-3-E	Errata to Risk Management Policy; Enterprise Risk Management Organization; RAMP/GRC Integration; Pipeline Integrity; SoCalGas PSEP	N. Stannik, P. Li
Exh 399	ORA	ORA-4	Fueling Our Future (FOF) Policy	T. Burns
Exh 400	ORA	ORA-5	SDG&E - Electric Distribution Expenses	T. Godfrey
Exh 401	ORA	ORA-6	SDG&E - Electric Distribution Capital Expenditures Part 1 of 2	T. Roberts
Exh 431	ORA	ORA-6-R	SDG&E - Electric Distribution Capital Expenditures Part 1 of 2 - REVISED	T. Roberts
Exh 402	ORA	ORA-7	SDG&E - Electric Distribution Capital Expenditures Part 2 of 2	G. Wilson
Exh 403	ORA	ORA-8	SDG&E - Electric Generation	S. Logan

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh 404	ORA	ORA-9	SDG&E – Gas Distribution, System Integrity, and Transmission Operation	M.C.Campbell
Exh 405	ORA	ORA-10	SDG&E – Gas Transmission Capital; SoCalGas – Advanced Metering Infrastructure	M. Weaver
Exh 406	ORA	ORA-11	SoCalGas – Gas Distribution and Gas Control & System Operations/Planning	D. Phan
Exh 406A	ORA	ORA-11-E	Errata to SoCalGas – Gas Distribution and Gas Control & System Operations/Planning	D. Phan
Exh 407	ORA	ORA-12	SoCalGas – Gas System Integrity, Gas Transmission Operation, and Gas Transmission	O. Enyinwa
Exh 407A	ORA	ORA-12-E	Errata to SoCalGas – Gas System Integrity, Gas Transmission Operation, and Gas Transmission	O. Enyinwa
Exh 408	ORA	ORA-13	SoCalGas – Gas Major Projects & Gas Engineering; SDG&E – Gas Engineering	Y. Lasko
Exh 409	ORA	ORA-14	SoCalGas – Underground Storage, and Aliso Canyon Turbine Replacement	K. Lee
Exh 410	ORA	ORA-15	SDG&E Electric and Fuel Procurement; SCG Gas Procurement	F. Hadiprodjo
Exh 411	ORA	ORA-16	SDG&E Customer Services – Field; Office Operations; and Information & Technologies	C. Yeh
Exh 412	ORA	ORA-17	SoCalGas Customer Services – Field & Meter Reading; Office Operations; Information; and Technologies, Policies & Solutions	C. Yeh
Exh 413	ORA	ORA-18	SDG&E – Supply Management & Logistics and Supplier Diversity; Fleet Services; Real Estate, Land Services and Facilities; and Environmental Services	M. Waterworth
Exh 414	ORA	ORA-19	SoCalGas – Supply Management & Logistics and Supplier Diversity; Fleet Services; Real Estate, Land Services and Facilities; and Environmental Services	M. Waterworth
Exh 415	ORA	ORA-20	Information Technology & Cybersecurity	M. Loy

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh 415A	ORA	ORA-20-E	Errata to Information Technology & Cybersecurity	M. Loy
Exh 416	ORA	ORA-21	Corporate Center	L. Laserson
Exh 417	ORA	ORA-22	Compensation & Benefits; Pension & Postretirement Benefits Other Than Pension	S. Hunter
Exh 417A	ORA	ORA-22-E	Errata to Compensation & Benefits; Pension & Postretirement Benefits Other Than Pension	S. Hunter
Exh 418	ORA	ORA-23	Human Resources Department, Safety, Workers' Compensation & Long-Term Disability	S. Hunter
Exh 419	ORA	ORA-24	Accounting & Finance / Legal / Regulatory Affairs / External Affairs	F. Hadiprodjo
Exh 420	ORA	ORA-25	Shared Services & Shared Assets; Segmentation & Capital Reassignments	J. Oh
Exh 421	ORA	ORA-26	Rate Base and Working Cash (Public Version)	C. Lambert
Exh 422	ORA	ORA-27	Depreciation	C. Lambert
Exh 423	ORA	ORA-28	Cost Escalation	T. Renaghan
Exh 424	ORA	ORA-29	Customers & Miscellaneous Revenues	M. Kanter
Exh 425	ORA	ORA-30	Regulatory Accounts	S. Chia
Exh 426	ORA	ORA-31	Post Test Year Ratemaking	C. Tang
Exh 427	ORA	ORA-32	Mobilehome Park Utility Upgrade Program	C. Lambert
Exh 428	ORA	ORA-33	Financial Examination & Compliance	S. Chia, J. Lee, N. Stannik
Exh 429	ORA	ORA-34	Executive Summary and Post-Test Year Ratemaking, with Tax Update	C. Tang
Exh 430	ORA	ORA-35	Summary of Earnings with Tax Update	J. Oh
Exh 436	IS	IS	Direct Testimony of M. Gorman on behalf of IS	M. Gorman
Exh 437	NDC	NDC	Prepared Testimony of F. Bautista on behalf of NDC	F. Bautista
Exh 438	SBUA	SBUA1	Direct Testimony of M. Brown on behalf of SBUA	M. Brown
Exh 440	SBUA	SBUA3	Rebuttal Testimony of M. Brown on behalf of SBUA	M. Brown
Exh 439	SBUA	SBUA2	Opening Testimony of L. Rafii on behalf of SBUA	L. Rafii
Exh 441	SBUA	SBUA4	Rebuttal Testimony of L. Rafii on behalf of SBUA	L. Rafii

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh 442	OSA	OSA-1	Prepared Testimony of C. Contreras and J. Au on behalf of OSA	C. Contreras and J. Au
Exh 472	POC	POC	Direct Testimony of B. Powers on behalf of POC	B. Powers
Exh 473	POC	POC	Supplemental Testimony of B. Powers on behalf of POC	B. Powers
Exh 474	POC	POC	Rebuttal Testimony of B. Powers on behalf of POC	B. Powers
Exh 475	SIERRA-UCS	SIERRA-UCS	Prepared Testimony of R. Golden on behalf of SIERRA and J. O'Dea on behalf of UCS	R. Golden, J. O'Dea
Exh 478	CLB	CLB	Testimony of M. Fulmer on behalf of City of LB	M. Fulmer
Exh 483	CFC	CFC-2	Prepared Testimony of T. Roberts on behalf of CFC: Information Technology	T. Roberts
Exh 484	CFC	CFC-3-R	Prepared Testimony of T. Roberts on behalf of CFC: Gas Distribution/DIMP	T. Roberts
Exh 485	CFC	CFC-4-R	Prepared Testimony of T. Roberts on behalf of CFC: Misc Revenues	T. Roberts
Exh 486	CFC	CFC-5-R	Prepared Testimony of T. Roberts on behalf of CFC: A&G: Office Services	T. Roberts
Exh 487	CFC	CFC-6	Prepared Testimony of T. Roberts on behalf of CFC: Property Insurance	T. Roberts
Exh 488	CFC	CFC-1-R	Prepared Testimony of T. Roberts on behalf of CFC: Affordability	T. Roberts
Exh 489	SCGC	SCGC	Direct Testimony of C. Yap on behalf of SCGC	C. Yap
Exh 490	TURN	TURN1	Prepared Testimony of E. Borden on behalf of TURN	E. Borden
Exh 492	TURN	TURN2	Prepared Testimony of K. Woodruff on behalf of TURN	K. Woodruff
Exh 494	TURN	TURN3	Prepared Testimony of W. P. Marcus on behalf of TURN	W. P. Marcus
Exh 497	TURN	TURN4	Prepared Testimony of H. Goodson on behalf of TURN	H. Goodson
Exh 498	TURN	TURN5	Prepared Testimony of G. Jones and W. P. Marcus on behalf of TURN	G. Jones, W.P. Marcus
Exh 501	TURN	TURN6-R	Prepared Testimony of J. McGovern on behalf of TURN	J. McGovern

EXHIBIT REFERENCE SORTED BY HEARING EXHIBIT NUMBER

Hearing Exhibit #	Party	Original Exhibit #	Description	Witness
Exh 503	TURN	TURN7	Prepared Testimony of R. Finkelstein on behalf of TURN	R. Finkelstein
Exh 504	TURN	TURN8	Prepared Testimony of J. Dowdell on behalf of TURN	J. Dowdell
Exh 505	TURN	TURN9	Prepared Testimony of M. Hawiger on behalf of TURN	M. Hawiger
Exh 506	TURN-SCGC	TURN-SCGC1	Prepared Testimony of C. Yap on behalf of TURN and SCGC	C. Yap
tbd	UCAN	UCAN1	Prepared Testimony of J. Zeller on behalf of UCAN	J. Zeller
tbd	UCAN	UCAN2	Testimony of R. Sulpizio on behalf of UCAN	R. Sulpizio
tbd	UCAN	UCAN3	Testimony of B. Charles on behalf of UCAN	B. Charles

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
SDG&E	Exh No:SDG&E-01-R	Exh 02	SDG&E POLICY OVERVIEW	Winn, Caroline A.
SDG&E	Exh No:SDG&E-04-R	Exh 11	GAS DISTRIBUTION	Orozco-Mejia, Gina
SDG&E	Exh No:SDG&E-05	Exh 87	GAS SYSTEM INTEGRITY	Rivera, Omar
SDG&E	Exh No:SDG&E-06	Exh 27	GAS TRANSMISSION O&M	Musich, Beth
SDG&E	Exh No:SDG&E-07-R	Exh 33	GAS TRANSMISSION CAPITAL	Musich, Beth and Bermel, Michael
SDG&E	Exh No:SDG&E-09-R	Exh 64	GAS ENGINEERING	Haines, Deanna
SDG&E	Exh No:SDG&E-11	Exh 115	PIPELINE INTEGRITY FOR TRANSMISSION AND DISTRIBUTION	Martinez, Maria T.
SDG&E	Exh No:SDG&E-12	Exh 285	ELECTRIC & FUEL PROCUREMENT	Helm, Kendall K.
SDG&E	Exh No:SDG&E-13	Exh 92	DISTRIBUTED ENERGY RESOURCES POLICY	Reguly, Ted
SDG&E	Exh No:SDG&E-14-R	Exh 74	ELECTRIC DISTRIBUTION CAPITAL	Colton, Alan
SDG&E	Exh No:SDG&E-15-2R	Exh 68	ELECTRIC DISTRIBUTION O&M	Speer, William
SDG&E	Exh No:SDG&E-16	Exh 97	ELECTRIC GENERATION	Baerman, Daniel S.
SDG&E	Exh No:SDG&E-17-R	Exh 122	CS - FIELD	Marelli, Gwen
SDG&E	Exh No:SDG&E-18	Exh 146	CS - OFFICE OPERATIONS	Stewart, Jerry D.
SDG&E	Exh No:SDG&E-18-S	Exh 147	CS - OFFICE OPERATIONS (SUPPLEMENTAL TESTIMONY)	Stewart, Jerry D.
SDG&E	Exh No:SDG&E-19	Exh 151	CS - INFORMATION & TECHNOLOGIES	Davidson, Lisa C.
SDG&E	Exh No:SDG&E-21-R	Exh 193	FLEET SERVICES	Herrera, Carmen L.
SDG&E	Exh No:SDG&E-21-R	Exh 196A	FLEET SERVICES ERRATA	Herrera, Carmen L.
SDG&E	Exh No:SDG&E-22	Exh 169	REAL ESTATE, LAND SERVICES AND FACILITIES	Tattersall, R. Dale
SDG&E	Exh No:SDG&E-23	Exh 298	ENVIRONMENTAL SERVICES	Clancy, Nancy
SDG&E	Exh No:SDG&E-24-R	Exh 304	INFORMATION TECHNOLOGY	Olmsted, Christopher R.
SDG&E	Exh No:SDG&E-25	Exh 311	CYBERSECURITY	Worden, Gavin
SDG&E	Exh No:SDG&E-30	Exh 362	HUMAN RESOURCES DEPARTMENT, SAFETY, WORKERS' COMPENSATION & LONG-TERM DISABILITY	Taylor, Tashonda
SDG&E	Exh No:SDG&E-31-R	Exh 321	ACCOUNTING AND FINANCE/LEGAL/REGULATORY AFFAIRS/ EXTERNAL AFFAIRS	Hrna, Sandra K.
SDG&E	Exh No:SDG&E-33-2R	Exh 379	RATE BASE	Gentes, R. Craig
SDG&E	Exh No:SDG&E-34-R	Exh 388	DEPRECIATION	Watson, Dane

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
SDG&E	Exh No:SDG&E-35-2R	Exh 265	TAXES	Reeves, Ragan G.
SDG&E	Exh No:SDG&E-36-2R	Exh 176	WORKING CASH	Dais, Steven
SDG&E	Exh No:SDG&E-37	Exh 328	GAS CUSTOMER FORECAST	Payan, Rose-Marie
SDG&E	Exh No:SDG&E-38	Exh 331	ELECTRIC CUSTOMER FORECAST	Schiermeyer, Kenneth E.
SDG&E	Exh No:SDG&E-39	Exh 336	COST ESCALATION	Wilder, Scott R.
SDG&E	Exh No:SDG&E-40-2R	Exh 341	MISCELLANEOUS REVENUES	Dalton, Eric
SDG&E	Exh No:SDG&E-41	Exh 184	REGULATORY ACCOUNTS	Jasso, Norma G.
SDG&E	Exh No:SDG&E-41-S	Exh 185	REGULATORY ACCOUNTS (SUPPLEMENTAL TESTIMONY)	Jasso, Norma G.
SDG&E	Exh No:SDG&E-42-2R	Exh 346	SUMMARY OF EARNINGS	Hom, Ryan
SDG&E	Exh No:SDG&E-43-2R	Exh 245	POST-TEST YEAR RATEMAKING	Deremer, Kenneth J
SDG&E	Exh No:SDG&E-45-2R	Exh 350	PRESENT AND PROPOSED GAS TRANSPORTATION REVENUE & RATES	Chaudhury, Sharim
SDG&E	Exh No:SDG&E-46-2R	Exh 352	PRESENT AND PROPOSED ELECTRIC REVENUES & RATES	Fang, Cynthia
SDG&E	Exh No:SDG&E-47-R	Exh 356	MOBILEHOME PARK UTILITY UPGRADE PROGRAM	Velasquez, Joseph
SDG&E	Exh No:SDG&E-48	Exh 359	UPDATED RESULTS OF OPERATIONS REPORT	Hom, Ryan
SDG&E	Exh No:SDG&E-50	Exh 360	SUPPLEMENTAL YEAR-ROUND WILDFIRE RISK MITIGATION	Geier, David L.
SDG&E	Exh No:SDG&E-204	Exh 14	GAS DISTRIBUTION, REBUTTAL	Orozco-Mejia, Gina
SDG&E	Exh No:SDG&E-205	Exh 89	GAS SYSTEM INTEGRITY, REBUTTAL	Rivera, Omar
SDG&E	Exh No:SDG&E-206	Exh 29	GAS TRANSMISSION O&M, REBUTTAL	Musich, Beth
SDG&E	Exh No:SDG&E-207	Exh 35	GAS TRANSMISSION CAPITAL, REBUTTAL	Musich, Beth and Bermel, Michael
SDG&E	Exh No:SDG&E-209	Exh 66	GAS ENGINEERING, REBUTTAL	Haines, Deanna
SDG&E	Exh No:SDG&E-211	Exh 118	PIPELINE INTEGRITY FOR TRANSMISSION AND DISTRIBUTION, REBUTTAL	Martinez, Maria T.
SDG&E	Exh No:SDG&E-214	Exh 76	ELECTRIC DISTRIBUTION CAPITAL, REBUTTAL	Colton, Alan
SDG&E	Exh No:SDG&E-215	Exh 71	ELECTRIC DISTRIBUTION O&M, REBUTTAL	Speer, William
SDG&E	Exh No:SDG&E-216	Exh 100	ELECTRIC GENERATION, REBUTTAL	Baerman, Daniel S.

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
SDG&E	Exh No:SDG&E-217	Exh 124	CS - FIELD, REBUTTAL	Marelli, Gwen
SDG&E	Exh No:SDG&E-218	Exh 149	CS - OFFICE OPERATIONS, REBUTTAL	Stewart, Jerry D.
SDG&E	Exh No:SDG&E-219	Exh 153	CS - INFORMATION & TECHNOLOGIES, REBUTTAL	Davidson, Lisa C.
SDG&E	Exh No:SDG&E-221	Exh 196	FLEET SERVICES, REBUTTAL	Herrera, Carmen L.
SDG&E	Exh No:SDG&E-222	Exh 172	REAL ESTATE, LAND SERVICES AND FACILITIES, REBUTTAL	Tattersall, R. Dale
SDG&E	Exh No:SDG&E-224	Exh 307	INFORMATION TECHNOLOGY, REBUTTAL	Olmsted, Christopher R.
SDG&E	Exh No:SDG&E-230	Exh 364	HUMAN RESOURCES DEPARTMENT, SAFETY, WORKERS' COMPENSATION & LONG-TERM DISABILITY; REBUTTAL	Taylor, Tashonda
SDG&E	Exh No:SDG&E-231	Exh 323	ACCOUNTING AND FINANCE/LEGAL/REGULATORY AFFAIRS/ EXTERNAL AFFAIRS, REBUTTAL	Hrna, Sandra K.
SDG&E	Exh No:SDG&E-233	Exh 381	RATE BASE, REBUTTAL	Gentes, R. Craig
SDG&E	Exh No:SDG&E-234	Exh 391	DEPRECIATION, REBUTTAL	Watson, Dane
SDG&E	Exh No:SDG&E-235	Exh 267	TAXES, REBUTTAL	Reeves, Ragan G.
SDG&E	Exh No:SDG&E-236	Exh 178	WORKING CASH, REBUTTAL	Dais, Steven
SDG&E	Exh No:SDG&E-237	Exh 330	GAS CUSTOMER FORECAST, REBUTTAL	Payan, Rose-Marie
SDG&E	Exh No:SDG&E-238	Exh 333	ELECTRIC CUSTOMER FORECAST, REBUTTAL	Schiermeyer, Kenneth E.
SDG&E	Exh No:SDG&E-240	Exh 343	MISCELLANEOUS REVENUES, REBUTTAL	Dalton, Eric
SDG&E	Exh No:SDG&E-241	Exh 186	REGULATORY ACCOUNTS, REBUTTAL	Jasso, Norma G.
SDG&E	Exh No:SDG&E-242	Exh 347	SUMMARY OF EARNINGS, REBUTTAL	Hom, Ryan
SDG&E	Exh No:SDG&E-243	Exh 247	POST-TEST YEAR RATEMAKING, REBUTTAL	Deremer, Kenneth J
SDG&E	Exh No:SDG&E-246	Exh 353	PRESENT AND PROPOSED ELECTRIC REVENUES & RATES, REBUTTAL	Fang, Cynthia
SDG&E	Exh No:SDG&E-247	Exh 357	MOBILEHOME PARK UTILITY UPGRADE PROGRAM, REBUTTAL	Velasquez, Joseph
SDG&E	Exh No:SDG&E-251	Exh 361	ASSET MANAGEMENT, REBUTTAL	Deremer, Kenneth J
SDG&E	Exh No:SDG&E-253	Exh 93	DER PROJECTS, REBUTTAL	Reguly, Ted

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
SCG	Exh No:SCG-01-2R	Exh 01	SOCALGAS POLICY OVERVIEW	Lane, J. Bret
SCG	Exh No:SCG-04-R	Exh 07	GAS DISTRIBUTION	Orozco-Mejia, Gina
SCG	Exh No:SCG-04-R	Exh 10A	GAS DISTRIBUTION ERRATA	Orozco-Mejia, Gina
SCG	Exh No:SCG-05-R	Exh 84	GAS SYSTEM INTEGRITY	Rivera, Omar
SCG	Exh No:SCG-06	Exh 24	GAS TRANSMISSION O&M	Musich, Beth
SCG	Exh No:SCG-07	Exh 30	GAS TRANSMISSION CAPITAL	Musich, Beth and Bermel, Michael
SCG	Exh No:SCG-07	Exh 35A	GAS TRANSMISSION CAPITAL	Musich, Beth and Bermel, Michael
SCG	Exh No:SCG-08-R	Exh 50	GAS MAJOR PROJECTS	Bermel, Michael
SCG	Exh No:SCG-09-R	Exh 60	GAS ENGINEERING	Haines, Deanna
SCG	Exh No:SCG-09-R	Exh 63B	GAS ENGINEERING ERRATA	Haines, Deanna
SCG	Exh No:SCG-10-R	Exh 273	UNDERGROUND STORAGE	Navin, Neil
SCG	Exh No:SCG-11	Exh 277	ALISO CANYON TURBINE REPLACEMENT PROJECT	Buczowski, David L.
SCG	Exh No:SCG-12	Exh 280	ALISO INCIDENT EXPENDITURE REQUIREMENTS	Steinberg, Andrew
SCG	Exh No:SCG-13	Exh 17	GAS CONTROL AND SYSTEM OPERATIONS/PLANNING	Zornizer, Devin
SCG	Exh No:SCG-14	Exh 111	PIPELINE INTEGRITY FOR TRANSMISSION AND DISTRIBUTION	Martinez, Maria T.
SCG	Exh No:SCG-14	Exh 118A	PIPELINE INTEGRITY FOR TRANSMISSION AND DISTRIBUTION ERRATA	Martinez, Maria T.
SCG	Exh No:SCG-15-R	Exh 231	PIPELINE SAFETY ENHANCEMENT PLAN (PSEP)	Phillips, Rick
SCG	Exh No:SCG-15-R	Exh 235A	PIPELINE SAFETY ENHANCEMENT PLAN (PSEP) ERRATA	Phillips, Rick
SCG	Exh No:SCG-16	Exh 282	GAS PROCUREMENT	Lazarus, Martin F.
SCG	Exh No:SCG-17-R	Exh 287	ADVANCED METERING INFRASTRUCTURE (AMI)	Garcia, Rene
SCG	Exh No:SCG-18-R	Exh 119	CS - FIELD & METER READING	Marelli, Gwen
SCG	Exh No:SCG-19-R	Exh 130	CS - OFFICE OPERATIONS	Baldwin, Michael
SCG	Exh No:SCG-19-S	Exh 131	CS - OFFICE OPERATIONS (SUPPLEMENTAL TESTIMONY)	Baldwin, Michael
SCG	Exh No:SCG-20-R	Exh 156	CS - INFORMATION	Magana, Rosalinda
SCG	Exh No:SCG-21	Exh 137	CS - TECHNOLOGIES, POLICIES & SOLUTIONS	Tomkins, Sharon

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
SCG	Exh No:SCG-23-R	Exh 188	FLEET SERVICES & FACILITY OPERATIONS	Herrera, Carmen L.
SCG	Exh No:SCG-23-R	Exh 196A	FLEET SERVICES & FACILITY OPERATIONS ERRATA	Herrera, Carmen L.
SCG	Exh No:SCG-24	Exh 166	REAL ESTATE	Tattersall, R. Dale
SCG	Exh No:SCG-25-R	Exh 295	ENVIRONMENTAL SERVICES	Johnson, Darrell
SCG	Exh No:SCG-26	Exh 300	INFORMATION TECHNOLOGY	Olmsted, Christopher R.
SCG	Exh No:SCG-27-R	Exh 308	CYBERSECURITY	Worden, Gavin
SCG	Exh No:SCG-32	Exh 255	HUMAN RESOURCES DEPARTMENT, SAFETY, WORKERS' COMPENSATION & LONG-TERM DISABILITY	Gevorkian, Mary
SCG	Exh No:SCG-32	Exh 257A	HUMAN RESOURCES DEPARTMENT, SAFETY, WORKERS' COMPENSATION & LONG-TERM DISABILITY: CORRECTIONS	Gevorkian, Mary
SCG	Exh No:SCG-33	Exh 318	ACCOUNTING AND FINANCE/LEGAL/REGULATORY AFFAIRS/ EXTERNAL AFFAIRS	Gonzales, Ramon
SCG	Exh No:SCG-35-2R	Exh 376	RATE BASE	Moersen, Patrick
SCG	Exh No:SCG-36-R	Exh 382	DEPRECIATION	Ngai, Flora
SCG	Exh No:SCG-37-2R	Exh 261	TAXES	Reeves, Ragan G.
SCG	Exh No:SCG-38-2R	Exh 173	WORKING CASH	Chan, Karen
SCG	Exh No:SCG-39	Exh 326	GAS CUSTOMER FORECAST	Payan, Rose-Marie
SCG	Exh No:SCG-40	Exh 334	COST ESCALATION	Wilder, Scott R.
SCG	Exh No:SCG-41-2R	Exh 338	MISCELLANEOUS REVENUES	Steffen, Annette
SCG	Exh No:SCG-42	Exh 181	REGULATORY ACCOUNTS	Yu, Rae Marie Q.
SCG	Exh No:SCG-42-S	Exh 182	REGULATORY ACCOUNTS (SUPPLEMENTAL TESTIMONY)	Yu, Rae Marie Q.
SCG	Exh No:SCG-43-2R	Exh 344	SUMMARY OF EARNINGS	Hom, Ryan
SCG	Exh No:SCG-44-2R	Exh 242	POST-TEST YEAR RATEMAKING	Hrna, Sandra K.
SCG	Exh No:SCG-46-2R	Exh 349	PRESENT AND PROPOSED GAS TRANSPORTATION REVENUE & RATES	Chaudhury, Sharim
SCG	Exh No:SCG-47-R	Exh 354	MOBILEHOME PARK UTILITY UPGRADE PROGRAM	Velasquez, Joseph
SCG	Exh No:SCG-48	Exh 358	UPDATED RESULTS OF OPERATIONS REPORT	Hom, Ryan
SCG	Exh No:SCG-204	Exh 10	GAS DISTRIBUTION, REBUTTAL	Orozco-Mejia, Gina

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
SCG	Exh No:SCG-205	Exh 86	GAS SYSTEM INTEGRITY, REBUTTAL	Rivera, Omar
SCG	Exh No:SCG-206	Exh 26	GAS TRANSMISSION O&M, REBUTTAL	Musich, Beth
SCG	Exh No:SCG-207	Exh 32	GAS TRANSMISSION CAPITAL, REBUTTAL	Musich, Beth and Bermel, Michael
SCG	Exh No:SCG-208	Exh 53	GAS MAJOR PROJECTS, REBUTTAL	Bermel, Michael
SCG	Exh No:SCG-209	Exh 63	GAS ENGINEERING, REBUTTAL	Haines, Deanna
SCG	Exh No:SCG-209	Exh 63A	GAS ENGINEERING REVISIONS TO REBUTTAL	Haines, Deanna
SCG	Exh No:SCG-209	Exh 63B	GAS ENGINEERING ERRATA	Haines, Deanna
SCG	Exh No:SCG-210	Exh 276	UNDERGROUND STORAGE, REBUTTAL	Navin, Neil
SCG	Exh No:SCG-211	Exh 279	ALISO CANYON TURBINE REPLACEMENT PROJECT, REBUTTAL	Buczowski, David L.
SCG	Exh No:SCG-213	Exh 19	GAS CONTROL AND SYSTEM OPERATIONS/PLANNING, REBUTTAL	Zornizer, Devin
SCG	Exh No:SCG-214	Exh 114	PIPELINE INTEGRITY FOR TRANSMISSION AND DISTRIBUTION, REBUTTAL	Martinez, Maria T.
SCG	Exh No:SCG-215	Exh 235	PIPELINE SAFETY ENHANCEMENT PLAN (PSEP), REBUTTAL	Phillips, Rick and Chaudhury, Sharim
SCG	Exh No:SCG-216	Exh 284	GAS PROCUREMENT, REBUTTAL	Lazarus, Martin F.
SCG	Exh No:SCG-217	Exh 290	ADVANCED METERING INFRASTRUCTURE (AMI), REBUTTAL	Garcia, Rene
SCG	Exh No:SCG-218	Exh 121	CS - FIELD & METER READING, REBUTTAL	Marelli, Gwen
SCG	Exh No:SCG-219	Exh 133	CS - OFFICE OPERATIONS , REBUTTAL	Baldwin, Michael
SCG	Exh No:SCG-219	Exh 133A	CS - OFFICE OPERATIONS REBUTTAL CORRECTIONS	Baldwin, Michael
SCG	Exh No:SCG-220	Exh 158	CS - INFORMATION, REBUTTAL	Magana, Rosalinda
SCG	Exh No:SCG-221	Exh 139	CS - TECHNOLOGIES, POLICIES & SOLUTIONS, REBUTTAL	Tomkins, Sharon
SCG	Exh No:SCG-223	Exh 192	FLEET SERVICES & FACILITY OPERATIONS, REBUTTAL	Herrera, Carmen L.
SCG	Exh No:SCG-224	Exh 168	REAL ESTATE, REBUTTAL	Tattersall, R. Dale

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
SCG	Exh No:SCG-225	Exh 297	ENVIRONMENTAL SERVICES, REBUTTAL	Johnson, Darrell
SCG	Exh No:SCG-226	Exh 303	INFORMATION TECHNOLOGY, REBUTTAL	Olmsted, Christopher R.
SCG	Exh No:SCG-232	Exh 257	HUMAN RESOURCES DEPARTMENT, SAFETY, WORKERS' COMPENSATION & LONG-TERM DISABILITY; REBUTTAL	Gevorkian, Mary
SCG	Exh No:SCG-233	Exh 320	ACCOUNTING AND FINANCE/LEGAL/REGULATORY AFFAIRS/ EXTERNAL AFFAIRS, REBUTTAL	Gonzales, Ramon
SCG	Exh No:SCG-235	Exh 378	RATE BASE, REBUTTAL	Moersen, Patrick
SCG	Exh No:SCG-236	Exh 384	DEPRECIATION, REBUTTAL	Ngai, Flora
SCG	Exh No:SCG-237	Exh 264	TAXES, REBUTTAL	Reeves, Ragan G.
SCG	Exh No:SCG-238	Exh 175	WORKING CASH, REBUTTAL	Chan, Karen
SCG	Exh No:SCG-241	Exh 340	MISCELLANEOUS REVENUES, REBUTTAL	Steffen, Annette
SCG	Exh No:SCG-242	Exh 183	REGULATORY ACCOUNTS, REBUTTAL	Yu, Rae Marie Q.
SCG	Exh No:SCG-243	Exh 345	SUMMARY OF EARNINGS, REBUTTAL	Hom, Ryan
SCG	Exh No:SCG-244	Exh 244	POST-TEST YEAR RATEMAKING, REBUTTAL	Hrna, Sandra K.
SCG	Exh No:SCG-247	Exh 355	MOBILEHOME PARK UTILITY UPGRADE PROGRAM, REBUTTAL	Velasquez, Joseph
SCG-SDG&E	ExhNo:SCG-02-R/SDG&	Exh 03	RISK MANAGEMENT POLICY; ENTERPRISE RISK MANAGEMENT ORGANIZATION; RAMP TO GRC INTEGRATION	Day, Diana and Flores, Gregory and York, Jamie
SCG-SDG&E	ExhNo:SCG-03-R/SDG&	Exh 222	FUELING OUR FUTURE (FOF) POLICY	Baron, David and Widjaja, Don
SCG-SDG&E	Exh No:SCG-22/SDG&E	Exh 291	SUPPLY MANAGEMENT & LOGISTICS AND SUPPLIER DIVERSITY	Willoughby, Denita
SCG-SDG&E	ExhNo:SCG-28-R/SDG&	Exh 315	CORPORATE CENTER - GENERAL ADMINISTRATION	DeMontigny, Mia
SCG-SDG&E	Exh No:SCG-29/SDG&E	Exh 238	CORPORATE CENTER - INSURANCE	Cayabyab, Neil K.
SCG-SDG&E	Exh No:SCG-30/SDG&E	Exh 208	CORPORATE CENTER - COMPENSATION & BENEFITS	Robinson, Debbie S.

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
SCG-SDG&E	Exh No:SCG-31/SDG&E	Exh 216	CORPORATE CENTER - PENSION & PBOPs	Robinson, Debbie S. and Gagne, Yannick
SCG-SDG&E	Exh No:SCG-34-2R/SDG	Exh 324	SHARED SERVICES & SHARED ASSETS BILLING, SEGMENTATION, & CAPITAL REASSIGNMENTS	Vanderhye, James
SCG-SDG&E	Exh No:SCG-45/SDG&E	Exh 348	COMPLIANCE	York, Jamie K.
SCG-SDG&E	Exh No:SCG-49/SDG&E	Exh 253	CASE MANAGEMENT EXHIBIT	Manzuk, Charles
SCG-SDG&E	Exh No:SCG-202/SDG&I	Exh 04	RISK MANAGEMENT POLICY; ENTERPRISE RISK MANAGEMENT ORGANIZATION; RAMP TO GRC INTEGRATION. REBUTTAL	Day, Diana and Flores, Gregory and York, Jamie
SCG-SDG&E	Exh No:SCG-203/SDG&I	Exh 223	FUELING OUR FUTURE (FOF) POLICY, REBUTTAL	Widjaja, Don and Baron, David
SCG-SDG&E	Exh No:SCG-222/SDG&I	Exh 294	SUPPLY MANAGEMENT & LOGISTICS AND SUPPLIER DIVERSITY, REBUTTAL	Furbush, Sydney and Chow, Joseph
SCG-SDG&E	Exh No:SCG-227/SDG&I	Exh 314	CYBERSECURITY, REBUTTAL	Worden, Gavin
SCG-SDG&E	Exh No:SCG-228/SDG&I	Exh 317	CORPORATE CENTER - GENERAL ADMINISTRATION, REBUTTAL	DeMontigny, Mia
SCG-SDG&E	Exh No:SCG-229/SDG&I	Exh 240	CORPORATE CENTER - INSURANCE, REBUTTAL	Cayabyab, Neil K.
SCG-SDG&E	Exh No:SCG-230/SDG&I	Exh 211	COMPENSATION AND BENEFITS, REBUTTAL	Robinson, Debbie S.
SCG-SDG&E	Exh No:SCG-231/SDG&I	Exh 219	PENSION AND POSTRETIREMENT BENEFITS OTHER THAN PENSION, REBUTTAL	Robinson, Debbie S. and Gagne, Yannick
SCG-SDG&E	Exh No:SCG-246/SDG&I	Exh 351	PRESENT AND PROPOSED GAS TRANSPORTATION REVENUE & RATES, REBUTTAL	Chaudhury, Sharim
SCG-SDG&E	Exh No:SCG-249/SDG&I	Exh 254	CASE MANAGEMENT EXHIBIT, REBUTTAL	Manzuk, Charles
SCG-SDG&E	Exh No:SCG-250/SDG&I	Exh 90	Safety Policy, Rebuttal	Buczowski, David L. and Geier, David L.
CforAT/SCG-SI	Joint-01	Exh 365	Accessibility Issues	Manzuk, Charles and Kasnitz, Melissa
ORA	ORA-1	Exh 396	Executive Summary	C. Tang
ORA	ORA-2	Exh 397	Summary of Earnings and Taxes	J. Oh

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
ORA	ORA-3	Exh 398	Risk Management Policy; Enterprise Risk Management Organization; RAMP/GRC Integration; Pipeline Integrity; SoCalGas PSEP	N. Stannik, P. Li
ORA	ORA-3-E	Exh 398A	Errata to Risk Management Policy; Enterprise Risk Management Organization; RAMP/GRC Integration; Pipeline Integrity; SoCalGas PSEP	N. Stannik, P. Li
ORA	ORA-4	Exh 399	Fueling Our Future (FOF) Policy	T. Burns
ORA	ORA-5	Exh 400	SDG&E - Electric Distribution Expenses	T. Godfrey
ORA	ORA-6	Exh 401	SDG&E - Electric Distribution Capital Expenditures Part 1 of 2	T. Roberts
ORA	ORA-6-R	Exh 431	SDG&E - Electric Distribution Capital Expenditures Part 1 of 2 - REVISED	T. Roberts
ORA	ORA-7	Exh 402	SDG&E - Electric Distribution Capital Expenditures Part 2 of 2	G. Wilson
ORA	ORA-8	Exh 403	SDG&E - Electric Generation	S. Logan
ORA	ORA-9	Exh 404	SDG&E – Gas Distribution, System Integrity, and Transmission Operation	M.C.Campbell
ORA	ORA-10	Exh 405	SDG&E – Gas Transmission Capital; SoCalGas – Advanced Metering Infrastructure	M. Weaver
ORA	ORA-11	Exh 406	SoCalGas – Gas Distribution and Gas Control & System Operations/Planning	D. Phan
ORA	ORA-11-E	Exh 406A	Errata to SoCalGas – Gas Distribution and Gas Control & System Operations/Planning	D. Phan
ORA	ORA-12	Exh 407	SoCalGas – Gas System Integrity, Gas Transmission Operation, and Gas Transmission	O. Enyinwa
ORA	ORA-12-E	Exh 407A	Errata to SoCalGas – Gas System Integrity, Gas Transmission Operation, and Gas Transmission	O. Enyinwa
ORA	ORA-13	Exh 408	SoCalGas – Gas Major Projects & Gas Engineering; SDG&E – Gas Engineering	Y. Lasko
ORA	ORA-14	Exh 409	SoCalGas – Underground Storage, and Aliso Canyon Turbine Replacement	K. Lee

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
ORA	ORA-15	Exh 410	SDG&E Electric and Fuel Procurement; SCG Gas Procurement	F. Hadiprodjo
ORA	ORA-16	Exh 411	SDG&E Customer Services – Field; Office Operations; and Information & Technologies	C. Yeh
ORA	ORA-17	Exh 412	SoCalGas Customer Services – Field & Meter Reading; Office Operations; Information; and Technologies, Policies & Solutions	C. Yeh
ORA	ORA-18	Exh 413	SDG&E – Supply Management & Logistics and Supplier Diversity; Fleet Services; Real Estate, Land Services and Facilities; and Environmental Services	M. Waterworth
ORA	ORA-19	Exh 414	SoCalGas – Supply Management & Logistics and Supplier Diversity; Fleet Services; Real Estate, Land Services and Facilities; and Environmental Services	M. Waterworth
ORA	ORA-20	Exh 415	Information Technology & Cybersecurity	M. Loy
ORA	ORA-20-E	Exh 415A	Errata to Information Technology & Cybersecurity	M. Loy
ORA	ORA-21	Exh 416	Corporate Center	L. Laserson
ORA	ORA-22	Exh 417	Compensation & Benefits; Pension & Postretirement Benefits Other Than Pension	S. Hunter
ORA	ORA-22-E	Exh 417A	Errata to Compensation & Benefits; Pension & Postretirement Benefits Other Than Pension	S. Hunter
ORA	ORA-23	Exh 418	Human Resources Department, Safety, Workers' Compensation & Long-Term Disability	S. Hunter
ORA	ORA-24	Exh 419	Accounting & Finance / Legal / Regulatory Affairs / External Affairs	F. Hadiprodjo
ORA	ORA-25	Exh 420	Shared Services & Shared Assets; Segmentation & Capital Reassignments	J. Oh
ORA	ORA-26	Exh 421	Rate Base and Working Cash (Public Version)	C. Lambert
ORA	ORA-27	Exh 422	Depreciation	C. Lambert
ORA	ORA-28	Exh 423	Cost Escalation	T. Renaghan
ORA	ORA-29	Exh 424	Customers & Miscellaneous Revenues	M. Kanter
ORA	ORA-30	Exh 425	Regulatory Accounts	S. Chia

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
ORA	ORA-31	Exh 426	Post Test Year Ratemaking	C. Tang
ORA	ORA-32	Exh 427	Mobilehome Park Utility Upgrade Program	C. Lambert
ORA	ORA-33	Exh 428	Financial Examination & Compliance	S. Chia, J. Lee, N. Stannik
ORA	ORA-34	Exh 429	Executive Summary and Post-Test Year Ratemaking, with Tax Update	C. Tang
ORA	ORA-35	Exh 430	Summary of Earnings with Tax Update	J. Oh
UCAN	UCAN1	tbd	Prepared Testimony of J. Zeller on behalf of UCAN	J. Zeller
UCAN	UCAN2	tbd	Testimony of R. Sulpizio on behalf of UCAN	R. Sulpizio
UCAN	UCAN3	tbd	Testimony of B. Charles on behalf of UCAN	B. Charles
TURN	TURN1	Exh 490	Prepared Testimony of E. Borden on behalf of TURN	E. Borden
TURN	TURN2	Exh 492	Prepared Testimony of K. Woodruff on behalf of TURN	K. Woodruff
TURN	TURN3	Exh 494	Prepared Testimony of W. P. Marcus on behalf of TURN	W. P. Marcus
TURN	TURN4	Exh 497	Prepared Testimony of H. Goodson on behalf of TURN	H. Goodson
TURN	TURN5	Exh 498	Prepared Testimony of G. Jones and W. P. Marcus on behalf of TURN	G. Jones, W.P. Marcus
TURN	TURN6-R	Exh 501	Prepared Testimony of J. McGovern on behalf of TURN	J. McGovern
TURN	TURN7	Exh 503	Prepared Testimony of R. Finkelstein on behalf of TURN	R. Finkelstein
TURN	TURN8	Exh 504	Prepared Testimony of J. Dowdell on behalf of TURN	J. Dowdell
TURN	TURN9	Exh 505	Prepared Testimony of M. Hawiger on behalf of TURN	M. Hawiger
SDCAN	SDCAN1	Exh 220	Prepared Testimony of M. Shames on behalf of SDCAN	M. Shames
SDCAN	SDCAN2	Exh 221	Prepared Testimony of L. Conery on behalf of SDCAN	L. Conery
SBUA	SBUA1	Exh 438	Direct Testimony of M. Brown on behalf of SBUA	M. Brown
SBUA	SBUA3	Exh 440	Rebuttal Testimony of M. Brown on behalf of SBUA	M. Brown
SBUA	SBUA2	Exh 439	Opening Testimony of L. Rafii on behalf of SBUA	L. Rafii

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
SBUA	SBUA4	Exh 441	Rebuttal Testimony of L. Rafii on behalf of SBUA	L. Rafii
CCUE	CCUE1	Exh 375	Opening Testimony of D. Kick on behalf of CCUE	D. Kick
CCUE	CCUE2	Exh 374	Opening Testimony of J. Salas on behalf of CCUE	J. Salas
CCUE	CCUE3	Exh 372	Opening Testimony of S. Mitchell on behalf of CCUE	S. Mitchell
CCUE	CCUE4	Exh 370	Opening Testimony of D. Marcus on behalf of CCUE	D. Marcus
CCUE	CCUE5	Exh 373	Opening Testimony of B. Moreno on behalf of CCUE	B. Moreno
CCUE	CCUE6	Exh 371	Rebuttal Testimony of D. Marcus on behalf of CCUE	D. Marcus
FEA	FEA	Exh 366	Direct Testimony of R. Smith on behalf of FEA	R. Smith
NDC	NDC	Exh 437	Prepared Testimony of F. Bautista on behalf of NDC	F. Bautista
SCGC	SCGC	Exh 489	Direct Testimony of C. Yap on behalf of SCGC	C. Yap
EDF	EDF-01	Exh 367	Expert Testimony of G. Lander on behalf of EDF	G. Lander
EDF	EDF-02	Exh 368	Rebuttal Testimony of G. Lander on behalf of EDF	G. Lander
EDF	EDF-03	Exh 369	Rebuttal Testimony of T. O'Connor on behalf of EDF	T. O'Connor
IS	IS	Exh 436	Direct Testimony of M. Gorman on behalf of IS	M. Gorman
SIERRA-UCS	SIERRA-UCS	Exh 475	Prepared Testimony of R. Golden on behalf of SIERRA and J. O'Dea on behalf of UCS	R. Golden, J. O'Dea
POC	POC	Exh 472	Direct Testimony of B. Powers on behalf of POC	B. Powers
POC	POC	Exh 473	Supplemental Testimony of B. Powers on behalf of POC	B. Powers
POC	POC	Exh 474	Rebuttal Testimony of B. Powers on behalf of POC	B. Powers
CLB	CLB	Exh 478	Testimony of M. Fulmer on behalf of City of LB	M. Fulmer
OSA	OSA-1	Exh 442	Prepared Testimony of C. Contreras and J. Au on behalf of OSA	C. Contreras and J. Au
CFC	CFC-1-R	Exh 488	Prepared Testimony of T. Roberts on behalf of CFC: Affordability	T. Roberts

EXHIBIT REFERENCE SORTED BY PARTY AND ORIGINAL EXHIBIT NUMBER

Party	Original Exhibit #	Hearing Exhibit #	Description	Witness
CFC	CFC-2	Exh 483	Prepared Testimony of T. Roberts on behalf of CFC: Information Technology	T. Roberts
CFC	CFC-3-R	Exh 484	Prepared Testimony of T. Roberts on behalf of CFC: Gas Distribution/DIMP	T. Roberts
CFC	CFC-4-R	Exh 485	Prepared Testimony of T. Roberts on behalf of CFC: Misc Revenues	T. Roberts
CFC	CFC-5-R	Exh 486	Prepared Testimony of T. Roberts on behalf of CFC: A&G: Office Services	T. Roberts
CFC	CFC-6	Exh 487	Prepared Testimony of T. Roberts on behalf of CFC: Property Insurance	T. Roberts
TURN-SCGC	TURN-SCGC1	Exh 506	Prepared Testimony of C. Yap on behalf of TURN and SCGC	C. Yap

Chapter 2

Differences Between SDG&E and ORA

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

1. SDG&E-04-R - GAS DISTRIBUTION

a. O&M - NON-SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	ORA	ORA vs. SDG&E	
1. 1GD000.002	3,589	3,446	(143)	2A1-a1
2. 1GD000.003	3,422	2,965	(457)	2A1-a2
3. 1GD000.007	3,993	3,839	(154)	2A1-a3
4. 1GD002.000	4,216	3,873	(343)	2A1-a4
TOTAL	15,220	14,123	(1,097)	

CHAPTER 2A1-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-04-R
Area: GAS DISTRIBUTION
Witness: Orozco-Mejia, Gina

NONSHARED O&M

Subject: Field O&M - Locate & Mark
Workpaper: 1GD000.002

SDG&E Position: SDG&E forecasts \$3.589 million of expenses in 2019 for Locate and Mark. The activities completed under this cost workgroup are preventative in nature and are required to avert damages caused by third-party excavators working near gas underground substructures.

The Locate and Mark forecast is based on the linear trend observed during the last five years (2012 through 2016). Added to this base forecast is incremental funding requested for RAMP – Risk ID 02/SDG&E Dig Ins -Locate & Mark training, surveillance and Staff support.

RAMP costs are included in the 2019 forecast.

Exhibit SDG&E-04-R, p. GOM-36 to GOM-38

ORA Position: ORA recommends a forecast of \$3.446 million based on 2016 expenses plus the \$420,000 in RAMP-related costs.

Exhibit ORA-09, pp. 7-9

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	1,745	1,797	52
NonLabor	1,844	1,649	-195
Nonstandard	0	0	0
TOTAL	3,589	3,446	-143

CHAPTER 2A1-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-04-R
Area: GAS DISTRIBUTION
Witness: Orozco-Mejia, Gina

NONSHARED O&M

Subject: Field O&M - Main Maintenance
Workpaper: 1GD000.003

SDG&E Position: SDG&E forecasts \$3.422 million of expenses in 2019 for Main Maintenance. The main maintenance work in this workgroup is designed to meet federal (49 C.F.R. §192) and state (GO 112-F) pipeline safety regulations and to extend the life of distribution main pipelines and related infrastructure.

A five-year (2012 through 2016) historical linear trend was used to forecast base expense for this workgroup.

Exhibit SDG&E-04-R, p. GOM-39 to GOM-41

ORA Position: ORA recommends a forecast of \$2.965 million for TY 2019, based on adjusted recorded 2016 expenses of \$1.962 million labor and \$1.003 million non-labor.

Exhibit ORA-09. p. 9-11

Note: Exhibit ORA-09, p. 10, Table 9-8 shows a labor number of \$1.587 million but it should be \$1.962 million.

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	2,464	1,962	-502
NonLabor	958	1,003	45
Nonstandard	0	0	0
TOTAL	3,422	2,965	-457

CHAPTER 2A1-a3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-04-R
Area: GAS DISTRIBUTION
Witness: Orozco-Mejia, Gina

NONSHARED O&M

Subject: Field O&M - Supervision & Training
Workpaper: 1GD000.007

SDG&E Position: SDG&E forecasts \$3.993 million of expenses in 2019 for Supervision and Training.

2016 adjusted recorded base was selected as the appropriate forecast methodology. Added to this 2016 base expenditure level are incremental additions necessary to adequately fund the activities in this workgroup in TY 2019. These incremental work elements include (1) addition of field supervision; and (2) RAMP - Risk ID 17/SDG&E Workforce Planning - Leadership Training, Supervisor University. The total incremental funding requested for this workgroup is \$473,000 over the forecast base for TY 2019.

Exhibit SDG&E-04-R, p. GOM-47 to GOM-49

ORA Position: ORA recommends a forecast of \$3.839 million (\$3.511 million labor and \$328,000 non-labor) based on adjusted recorded 2016 expenses plus \$319,000 in incremental expenses for RAMP-related costs.

Exhibit ORA-09, p. 11-12

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	3,655	3,511	-144
NonLabor	338	328	-10
Nonstandard	0	0	0
TOTAL	3,993	3,839	-154

CHAPTER 2A1-a4

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-04-R
Area: GAS DISTRIBUTION
Witness: Orozco-Mejia, Gina

NONSHARED O&M

Subject: Measurement & Regulation
Workpaper: 1GD002.000

SDG&E Position: SDG&E forecasts \$4.216 million of expenses in 2019 for Measurement & Regulation.

A five-year linear trend was used to forecast TY 2019 request. Included in the 2019 request is FOF savings of \$70 thousand.

Exhibit SDG&E-04-R, p. GOM-50 to GOM-53

ORA Position: ORA recommends \$3.803 million for TY 2019 (\$3.047 million in Labor and \$826,000 Non-Labor, (-\$70,000) for FOF Savings in Pipeline Operations).

ORA recommends using the adjusted recorded 2016 data as a reasonable approach to estimate TY 2019 labor and non-labor expenses.

Exhibit ORA-09, p. 13-14

Note: ORA's figures in the table below are from its RO model and appear to exclude the \$70 thousand FOF savings. With the FOF savings included, the difference between SDG&E forecast and ORA recommendation will be -\$413.

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	3,313	3,047	-266
NonLabor	903	826	-77
Nonstandard	0	0	0
TOTAL	4,216	3,873	-343

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

1. SDG&E-04-R - GAS DISTRIBUTION

b. CAPITAL

Project	2017+2018+2019 (in 2016 \$, 000s)			Reference
	SDG&E	ORA	ORA vs. SDG&E	
1. 00500.0.ALL	22,398	24,100	1,702	2A1-b1
2. 00501.0.ALL	11,082	16,226	5,144	2A1-b2
3. 00502.0.ALL	21,828	17,415	(4,413)	2A1-b3
4. 00503.0.ALL	5,085	4,190	(895)	2A1-b4
5. 00505.0.ALL	19,995	28,671	8,676	2A1-b5
6. 00506.0.ALL	6,657	7,003	346	2A1-b6
7. 00507.0.ALL	4,872	4,163	(709)	2A1-b7
8. 00508.0.ALL	49,134	50,031	897	2A1-b8
9. 00509.0.ALL	5,222	5,857	635	2A1-b9
10. 00510.0.ALL	47,830	43,355	(4,475)	2A1-b10
11. 00902.0.ALL	42,069	32,519	(9,550)	2A1-b11
12. 12551.0.ALL	11,745	13,365	1,620	2A1-b12
13. 14553.0.ALL	5,234	5,640	406	2A1-b13
TOTAL	253,151	252,535	(616)	

CHAPTER 2A1-b1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-04-R
Area: GAS DISTRIBUTION
Witness: Orozco-Mejia, Gina

CAPITAL EXPENDITURES

Project: GD NEW CUSTOMERS
Budget Code: 00500.0.ALL

SDG&E Position: SDG&E requests \$6.376 million for 2017, \$8.217 million for 2018, and \$7.805 million for 2019 for New Business.

RAMP costs included in SDG&E's forecasts are for the odorization of new pipelines.

Exhibit SDG&E-04-R. p. GOM-71 to GOM-73

ORA Position: ORA recommends adopting the 2017 adjusted-recorded expenditure amount of \$8.078 million. ORA accepts SDG&E's forecasts for 2018 and 2019 for New Business.

Exhibit ORA-09. p. 19

Note: In SDG&E's rebuttal (Exhibit SDG&E-204, p. GOM-32), SDG&E does not oppose ORA's 2017 recommendation.

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
005000.001	5,338	6,893	6,545	18,776
005000.002	993	1,279	1,215	3,487
005000.003	45	45	45	135
Total	6,376	8,217	7,805	22,398

ORA	2017	2018	2019	Total
005000.001	6,763	6,893	6,545	20,201
005000.002	1,258	1,279	1,215	3,752
005000.003	57	45	45	147
Total	8,078	8,217	7,805	24,100

Difference	2017	2018	2019	Total
005000.001	1,425	0	0	1,425
005000.002	265	0	0	265
005000.003	12	0	0	12
Total	1,702	0	0	1,702

CHAPTER 2A1-b2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-04-R
Area: GAS DISTRIBUTION
Witness: Orozco-Mejia, Gina

CAPITAL EXPENDITURES

Project: GD SYS MINOR ADD/RLC/RTR
Budget Code: 00501.0.ALL

SDG&E Position: SDG&E requests \$3.694 million for 2017, \$3.694 million for 2018, and \$3.694 million for 2019 for System Minor Additions, Relocations and Retirements.

RAMP costs are included in SDG&E's forecasts for locating and marking underground facilities to prevent damages due to unsafe excavation practices.

Exhibit SDG&E-04-R, p. GOM-73 to GOM-75

ORA Position: ORA recommends adopting the 2017 recorded expenditure amount of \$8.838 million. ORA accepts SDG&E's forecasts for 2018 and 2019 for Minor Additions, Relocations and Retirements.

Exhibit ORA-09, p. 20

Note: In SDG&E's rebuttal (Exhibit SDG&E-204, p. GOM-32), SDG&E does not oppose ORA's 2017 recommendation.

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
005010.001	2,496	2,496	2,496	7,488
005010.002	955	955	955	2,865
005010.003	225	225	225	675
005010.004	18	18	18	54
Total	3,694	3,694	3,694	11,082

ORA	2017	2018	2019	Total
005010.001	5,972	2,496	2,496	10,964
005010.002	2,285	955	955	4,195
005010.003	538	225	225	988
005010.004	43	18	18	79
Total	8,838	3,694	3,694	16,226

Difference	2017	2018	2019	Total
005010.001	3,476	0	0	3,476
005010.002	1,330	0	0	1,330
005010.003	313	0	0	313
005010.004	25	0	0	25
Total	5,144	0	0	5,144

CHAPTER 2A1-b3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-04-R
Area: GAS DISTRIBUTION
Witness: Orozco-Mejia, Gina

CAPITAL EXPENDITURES

Project: GD METERS & REGULATORS
Budget Code: 00502.0.ALL

SDG&E Position: SDG&E's forecasted expenditures for Meter and Regulator Material in years 2017, 2018, and 2019 are \$7.077 million, \$7.468 million and \$7.283 million, respectively.

Exhibit SDG&E-04-R, p. GOM-76

ORA Position: ORA recommends adopting the 2017 recorded expenditure amount of \$2.664 million. ORA accepts SDG&E's forecasts for 2018 and 2019 for Meter and Regulator Materials.

Exhibit ORA-09, pp. 21-22

Note: In SDG&E's rebuttal (Exhibit SDG&E-204, p. GOM-32), SDG&E does not oppose ORA's 2017 recommendation.

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
005020.001	7,077	7,468	7,283	21,828
Total	7,077	7,468	7,283	21,828
ORA	2017	2018	2019	Total
005020.001	2,664	7,468	7,283	17,415
Total	2,664	7,468	7,283	17,415
Difference	2017	2018	2019	Total
005020.001	-4,413	0	0	-4,413
Total	-4,413	0	0	-4,413

CHAPTER 2A1-b4

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-04-R
Area: GAS DISTRIBUTION
Witness: Orozco-Mejia, Gina

CAPITAL EXPENDITURES

Project: GD SYS REINFORCEMENT
Budget Code: 00503.0.ALL

SDG&E Position: SDG&E's forecasted expenditures for Pressure Betterment in years 2017, 2018, and 2019 are \$1.695 million per year.

Exhibit SDG&E-04-R, p. GOM-78

ORA Position: ORA recommends adopting the 2017 recorded expenditure of \$800,000. ORA does not oppose SDG&E's forecast for 2018 and 2019 for Pressure Betterment.

Exhibit ORA-09, pp. 22-23

Note: In SDG&E's rebuttal (Exhibit SDG&E-204, p. GOM-32), SDG&E does not oppose ORA's 2017 recommendation.

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
005030.001	1,695	1,695	1,695	5,085
Total	1,695	1,695	1,695	5,085
ORA	2017	2018	2019	Total
005030.001	800	1,695	1,695	4,190
Total	800	1,695	1,695	4,190
Difference	2017	2018	2019	Total
005030.001	-895	0	0	-895
Total	-895	0	0	-895

CHAPTER 2A1-b5

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-04-R
Area: GAS DISTRIBUTION
Witness: Orozco-Mejia, Gina

CAPITAL EXPENDITURES

Project: STR & HIGHWAY RELOCATION
Budget Code: 00505.0.ALL

SDG&E Position: SDG&E's forecasted expenditures for Franchise Relocations in years 2017, 2018, and 2019 are \$6.665 million per year.

Exhibit SDG&E-04-R, p. GOM-80

ORA Position: ORA recommends adopting the 2017 recorded expenditure of \$15.341 million. ORA does not take issue with SDG&E's request of \$6.665 million each year for 2018 and 2019 for Pipe Relocations - Franchise and Freeway.

Exhibit ORA-09, pp. 24-25

Note: In SDG&E's rebuttal (Exhibit SDG&E-204, p. GOM-32), SDG&E does not oppose ORA's 2017 recommendation.

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
005050.001	6,665	6,665	6,665	19,995
Total	6,665	6,665	6,665	19,995
ORA	2017	2018	2019	Total
005050.001	15,341	6,665	6,665	28,671
Total	15,341	6,665	6,665	28,671
Difference	2017	2018	2019	Total
005050.001	8,676	0	0	8,676
Total	8,676	0	0	8,676

CHAPTER 2A1-b6

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-04-R
Area: GAS DISTRIBUTION
Witness: Orozco-Mejia, Gina

CAPITAL EXPENDITURES

Project: GD TOOLS & EQUIPMENT
Budget Code: 00506.0.ALL

SDG&E Position: SDG&E's forecasted expenditures for Tools and Equipment in years 2017, 2018, and 2019 are \$2.219 million per year.

RAMP costs are included in SDG&E's forecasts for the purchase of training props to be used in the Skills City at the Skills Training Center to simulate real-world scenarios while qualifying personnel.

Exhibit SDG&E-04-R, p. GOM-82 to GOM-83

ORA Position: ORA recommends adopting the 2017 recorded expenditure of \$2.564 million. ORA does not oppose SDG&E's forecast for 2018 and 2019 for Tools and Equipment.

ORA-09, pp. 25-26

Note: ORA's 2017 figure does not tie to the table below due to rounding.

In SDG&E's rebuttal (Exhibit SDG&E-204, p. GOM-32), SDG&E does not oppose ORA's 2017 recommendation.

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
005060.001	1,484	1,705	1,894	5,083
005060.002	300	300	300	900
005060.003	435	214	25	674
Total	2,219	2,219	2,219	6,657

ORA	2017	2018	2019	Total
005060.001	1,715	1,705	1,894	5,314
005060.002	347	300	300	947
005060.003	503	214	25	742
Total	2,565	2,219	2,219	7,003

Difference	2017	2018	2019	Total
005060.001	231	0	0	231
005060.002	47	0	0	47
005060.003	68	0	0	68
Total	346	0	0	346

CHAPTER 2A1-b7

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-04-R
Area: GAS DISTRIBUTION
Witness: Orozco-Mejia, Gina

CAPITAL EXPENDITURES

Project: GD CODE COMPLIANCE
Budget Code: 00507.0.ALL

SDG&E Position: SDG&E's total forecasted expenditures for Code Compliance, including the incremental additions in years 2017, 2018, and 2019 are \$2.549 million, \$1.149 million, and \$1.174 million, respectively.

Exhibit SDG&E-04-R, p. GOM-87

ORA Position: ORA recommends adopting the 2017 recorded expenditure of \$1.840 million. ORA does not oppose SDG&E's forecast for 2018 and 2019 for Code Compliance.

Exhibit ORA-09, pp. 27-28

Note: In SDG&E's rebuttal (Exhibit SDG&E-204, p. GOM-32), SDG&E does not oppose ORA's 2017 recommendation.

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
005070.001	2,549	1,149	1,174	4,872
Total	2,549	1,149	1,174	4,872

ORA	2017	2018	2019	Total
005070.001	1,840	1,149	1,174	4,163
Total	1,840	1,149	1,174	4,163

Difference	2017	2018	2019	Total
005070.001	-709	0	0	-709
Total	-709	0	0	-709

CHAPTER 2A1-b8

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-04-R
Area: GAS DISTRIBUTION
Witness: Orozco-Mejia, Gina

CAPITAL EXPENDITURES

Project: MAINS & SERV REPL
Budget Code: 00508.0.ALL

SDG&E Position: SDG&E requests a total of \$5.968 million for 2017, \$16.940 million for 2018, and \$26.226 million for 2019 for Replacement of Mains and Services.

SDG&E's base forecast of 2017 through 2019 capital expenditures is based on the three-year average for the 2014 through 2016 historical spending pattern. Added to the base forecast are incremental costs for (1) RAMP – Medium-Pressure Pipeline Failure - Early Vintage Steel Replacement; and (2) RAMP –Medium-Pressure Pipeline Failure -Pre-1933 Threaded Steel Main Removal.

Exhibit SDG&E-04-R, p. GOM-88 to GOM-90

ORA Position: ORA does not dispute the proposed activities associated with SDG&E's Early Vintage Steel Replacement Project and the Pre-1933 Threaded Steel Main Removal. ORA recommends adopting the 2017 recorded expenditure amount of \$16.151 million. ORA does not oppose SDG&E's proposed forecast of \$16.94 million for year 2018, but recommends that same funding level for 2019.

Exhibit ORA-09, pp. 28-30

Note: In SDG&E's rebuttal (Exhibit SDG&E-204, p. GOM-32), SDG&E does not oppose ORA's 2017 recommendation.

CHAPTER 2A1-b8

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
005080.001	1,044	749	411	2,204
005080.002	1,901	5,488	7,385	14,774
005080.003	0	7,385	14,774	22,159
005080.004	13	13	13	39
005080.005	1,000	1,000	1,000	3,000
005080.006	46	46	46	138
005080.007	2,000	2,000	2,000	6,000
005080.008	-36	259	597	820
Total	5,968	16,940	26,226	49,134

ORA	2017	2018	2019	Total
005080.001	2,825	749	265	3,839
005080.002	5,145	5,488	4,770	15,403
005080.003	0	7,385	9,543	16,928
005080.004	35	13	8	56
005080.005	2,706	1,000	646	4,352
005080.006	124	46	30	200
005080.007	5,413	2,000	1,292	8,705
005080.008	-97	259	386	548
Total	16,151	16,940	16,940	50,031

Difference	2017	2018	2019	Total
005080.001	1,781	0	-146	1,635
005080.002	3,244	0	-2,615	629
005080.003	0	0	-5,231	-5,231
005080.004	22	0	-5	17
005080.005	1,706	0	-354	1,352
005080.006	78	0	-16	62
005080.007	3,413	0	-708	2,705
005080.008	-61	0	-211	-272
Total	10,183	0	-9,286	897

CHAPTER 2A1-b9

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-04-R
Area: GAS DISTRIBUTION
Witness: Orozco-Mejia, Gina

CAPITAL EXPENDITURES

Project: CATHODIC PROTECTION
Budget Code: 00509.0.ALL

SDG&E Position: SDG&E requests \$1.535 million for 2017, \$1.741 million for 2018, and \$1.946 million for 2019 for Cathodic Protection (CP).

SDG&E's requests are for the following projects:

WPG	2017	2018	2019
005090.001	\$1.535	\$1.741	\$1.946

Exhibit GOM-91 to GOM-94

ORA Position: ORA recommends adopting the 2017 recorded expenditure*. ORA does not take issue with SDG&E's forecasts for years 2018 and 2019 for Cathodic Protection Enhancements.

* ORA's testimony (Table 9-23) shows a total 2017 recorded expenditure of \$7,705 for CP and CP Enhancements. However, it does not show the breakdown between the two categories (actual breakdown is \$2,479 for CP, \$5,226 for CP Enhancement).

Exhibit ORA-09. pp. 30-31

- Note:**
1. In SDG&E's rebuttal (Exhibit SDG&E-204, p. GOM-32), SDG&E does not oppose ORA's 2017 recommendation.
 2. ORA's figures below are from its RO model. The 2017 figure of \$2,170 does not match the actual recorded figure of \$2,479. The difference of -\$309 is offset by the difference for CP Enhancements addressed in Budget Code 12551.

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
005090.001	1,535	1,741	1,946	5,222
Total	1,535	1,741	1,946	5,222
ORA	2017	2018	2019	Total
005090.001	2,170	1,741	1,946	5,857
Total	2,170	1,741	1,946	5,857
Difference	2017	2018	2019	Total
005090.001	635	0	0	635
Total	635	0	0	635

CHAPTER 2A1-b10

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-04-R
Area: GAS DISTRIBUTION
Witness: Orozco-Mejia, Gina

CAPITAL EXPENDITURES

Project: GD SYS RELIAB & SAFETY IMPR
Budget Code: 00510.0.ALL

SDG&E Position: SDG&E requests \$1.688 million for 2017, \$20.509 million for 2018, and \$25.633 million for 2019 for Regulator Station Improvement and Other.

A three-year historical average of recorded expenditures for the years 2014 through 2016 was used to forecast base costs in the GRC period 2017 to 2019. Added to this three-year average base level forecast are four incremental additions: (1) RAMP - Dresser Mechanical Coupling Removal; (2) RAMP - Oil Drip Piping Removal; (3) RAMP – Replace Buried Piping in Vaults; and (4) RAMP - Closed Valves Between Medium-Pressure and High-Pressure Systems.

Exhibit SDG&E-04-R, p. GOM-94 to GOM-97

ORA Position: ORA does not oppose the projected activities associated with SDG&E's RAMP-driven Projects. ORA recommends adopting the 2017 recorded expenditure amount of \$2.337 million. ORA does not dispute SDG&E's proposed forecast of \$20.5 million for year 2018, but recommends that same funding level for 2019.

Exhibit ORA-09, pp. 31-34

Note: Table below only includes projects with differences between SDG&E and ORA. Project 510.005 which SDG&E requests \$3.520 million for 2017 is excluded from this table because ORA does not oppose SDG&E's request.

In SDG&E's rebuttal (Exhibit SDG&E-204, p. GOM-32), SDG&E does not oppose ORA's 2017 recommendation.

CHAPTER 2A1-b10

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
005100.001	762	762	762	2,286
005100.002	926	6,952	7,877	15,755
005100.003	0	9,275	9,275	18,550
005100.004	0	0	7,719	7,719
005100.005	0	3,520	0	3,520
Total	1,688	20,509	25,633	47,830

ORA	2017	2018	2019	Total
005100.001	1,055	762	610	2,427
005100.002	1,282	6,952	6,302	14,536
005100.003	0	9,275	7,421	16,696
005100.004	0	0	6,176	6,176
005100.005	0	3,520	0	3,520
Total	2,337	20,509	20,509	43,355

Difference	2017	2018	2019	Total
005100.001	293	0	-152	141
005100.002	356	0	-1,575	-1,219
005100.003	0	0	-1,854	-1,854
005100.004	0	0	-1,543	-1,543
005100.005	0	0	0	0
Total	649	0	-5,124	-4,475

CHAPTER 2A1-b11

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-04-R
Area: GAS DISTRIBUTION
Witness: Orozco-Mejia, Gina

CAPITAL EXPENDITURES

Project: Local Engineering Pool - GD Pool
Budget Code: 00902.0.ALL

SDG&E Position: SDG&E requests \$7.247 million for 2017, \$14.739 million for 2018, and \$20.803 million for 2019 for Local Engineering Pool.

2019 forecast includes costs for capital projects identified in the RAMP report.

Exhibit SDG&E-04-R, p. GOM-99 to GOM-101

ORA Position: ORA recommends adopting the 2017 recorded expenditure amount of \$8.994 million, and \$11.78 million for 2018 and \$11.74 million for 2019.

Exhibit ORA-09, p. 36-37

Note: In SDG&E's rebuttal (Exhibit SDG&E-204, p. GOM-32), SDG&E does not oppose ORA's 2017 recommendation.

CHAPTER 2A1-b11

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
009020.001	2,143	2,280	2,241	6,664
009020.002	600	6,928	9,989	17,517
009020.003	0	1,027	3,349	4,376
009020.004	3,700	3,700	3,700	11,100
009020.005	353	353	353	1,059
009020.006	68	68	68	204
009020.007	383	383	383	1,149
Total	7,247	14,739	20,083	42,069

ORA	2017	2018	2019	Total
009020.001	2,660	1,822	1,311	5,793
009020.002	745	5,537	5,842	12,124
009020.003	0	821	1,959	2,780
009020.004	4,592	2,957	2,164	9,713
009020.005	438	282	206	926
009020.006	84	54	40	178
009020.007	475	306	224	1,005
Total	8,994	11,779	11,746	32,519

Difference	2017	2018	2019	Total
009020.001	517	-458	-930	-871
009020.002	145	-1,391	-4,147	-5,393
009020.003	0	-206	-1,390	-1,596
009020.004	892	-743	-1,536	-1,387
009020.005	85	-71	-147	-133
009020.006	16	-14	-28	-26
009020.007	92	-77	-159	-144
Total	1,747	-2,960	-8,337	-9,550

CHAPTER 2A1-b12

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-04-R
Area: GAS DISTRIBUTION
Witness: Orozco-Mejia, Gina

CAPITAL EXPENDITURES

Project: CATHODIC PROTECTION SYSTEM ENHANCEMENTS
Budget Code: 12551.0.ALL

SDG&E Position: SDG&E requests \$3.915 million for 2017, \$3.915 million for 2018, and \$3.915 million for 2019 for Cathodic Protection System Enhancement.

SDG&E's requests are for the following projects:

WPG	2017	2018	2019
125510.001	\$1.855	\$1.648	\$1.535
125510.002	\$1.095	\$1.095	\$1.095
125510.003	\$0.965	\$1.172	\$1.285
Total	\$3.915	\$3.915	\$3.915

Exhibit GOM-91

ORA Position: ORA recommends adopting the 2017 recorded expenditure*. ORA does not take issue with SDG&E's forecasts for years 2018 and 2019 for Cathodic Protection Enhancements.

* ORA's testimony (Table 9-23) shows a total 2017 recorded expenditure of \$7,705 for CP and CP Enhancements. However, it does not show the breakdown between the two categories (actual breakdown is \$2,479 for CP, \$5,226 for CP Enhancement).

Exhibit ORA-09. pp. 30-31

Note: 1. In SDG&E's rebuttal (Exhibit SDG&E-204, p. GOM-32), SDG&E does not oppose ORA's 2017 recommendation.

2. ORA's figures below are from its RO model. The 2017 figure of \$5,535 does not match the actual recorded figure of \$5,226. The difference of \$309 is offset by the difference for CP addressed in Budget Code 00509.

CHAPTER 2A1-b12

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
125510.001	1,855	1,648	1,535	5,038
125510.002	1,095	1,095	1,095	3,285
125510.003	965	1,172	1,285	3,422
Total	3,915	3,915	3,915	11,745

ORA	2017	2018	2019	Total
125510.001	2,623	1,648	1,535	5,806
125510.002	1,548	1,095	1,095	3,738
125510.003	1,364	1,172	1,285	3,821
Total	5,535	3,915	3,915	13,365

Difference	2017	2018	2019	Total
125510.001	768	0	0	768
125510.002	453	0	0	453
125510.003	399	0	0	399
Total	1,620	0	0	1,620

CHAPTER 2A1-b13

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-04-R
Area: GAS DISTRIBUTION
Witness: Orozco-Mejia, Gina

CAPITAL EXPENDITURES

Project: CNG Station Upgrades
Budget Code: 14553.0.ALL

SDG&E Position: SDG&E's forecasted total expenses needed to cover the construction of new public access CNG stations for years 2017, 2018, and TY 2019 are \$0 million, \$2.617 million, and \$2.617 million, respectively.

SDG&E recently performed a customer survey at the company owned public access CNG stations. The survey results indicated that while CNG customers viewed the fuel pricing favorably, a better station design comparable to a typical gas station was strongly desired.

Exhibit SDG&E-04-R, p. GOM-98 to GOM-99

ORA Position: ORA recommends adopting the 2017 recorded expenditure of \$406,000. ORA does not dispute SDG&E's funding request for CNG Stations for 2018 and 2019.

Exhibit ORA-09, p. 34-35

Note: In SDG&E's rebuttal (Exhibit SDG&E-204, p. GOM-32), SDG&E does not oppose ORA's 2017 recommendation.

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
145530.001	0	2,617	2,617	5,234
Total	0	2,617	2,617	5,234

ORA	2017	2018	2019	Total
145530.001	406	2,617	2,617	5,640
Total	406	2,617	2,617	5,640

Difference	2017	2018	2019	Total
145530.001	406	0	0	406
Total	406	0	0	406

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

2. SDG&E-05 - GAS SYSTEM INTEGRITY

a. O&M - NON-SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	ORA	ORA vs. SDG&E	
1. 1SI003.000	725	347	(378)	2A2-a1
TOTAL	725	347	(378)	

CHAPTER 2A2-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-05
Area: GAS SYSTEM INTEGRITY
Witness: Rivera, Omar

NONSHARED O&M

Subject: DAMAGE PREVENTION AND PUBLIC AWARENESS
Workpaper: 1SI003.000

SDG&E Position: SDG&E forecasts \$725,000 for Damage Prevention using a five-year average forecast methodology.

RAMP-related costs for Damage Prevention and Public Awareness include mitigation activity for Catastrophic Damage Involving Third Party Dig-Ins.

Exhibit SDG&E-05, p. OR-19

ORA Position: ORA recommends using the highest recorded expense during the past 5 years, equal to \$347,000, as its TY 2019 estimate. The 2016 adjusted recorded expense was \$120,000.

Exhibit ORA-09, p. 42

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	725	347	-378
Nonstandard	0	0	0
TOTAL	725	347	-378

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

3. SDG&E-07-R - GAS TRANSMISSION CAPITAL

a. CAPITAL

Project	2017+2018+2019 (in 2016 \$, 000s)			Reference
	SDG&E	ORA	ORA vs. SDG&E	
1. 00401.0.ALL	11,703	5,662	(6,041)	2A3-a1
2. 00412.0.ALL	4,515	1,567	(2,948)	2A3-a2
3. 00414.0.ALL	6	4	(2)	2A3-a3
4. 00415.0.ALL	4,656	4,932	276	2A3-a4
5. 00416.0.ALL	552	576	24	2A3-a5
6. 00418.0.ALL	1,455	1,474	19	2A3-a6
7. 00435.0.ALL	7,839	5,560	(2,279)	2A3-a7
TOTAL	30,726	19,775	(10,951)	

CHAPTER 2A3-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-07-R
Area: GAS TRANSMISSION CAPITAL
Witness: Musich, Elizabeth A.

CAPITAL EXPENDITURES

Project: GT PL NEW ADD-PRE 2004
Budget Code: 00401.0.ALL

SDG&E Position: SDG&E requests a total of \$3.901 million for 2017, \$3.901 million for 2018, and \$3.901 million for 2019 for New Construction Pipeline using the base year forecast methodology.

Exhibit SDG&E-07-R, p. JGT-9 to JGT-10

ORA Position: For New Construction Pipeline, ORA recommends \$1.667 million, \$3.901 million and \$0.094 million for 2017, 2018 and 2019, respectively.

ORA recommends adopting SDG&E's recorded 2017 data as the 2017 forecast. ORA does not oppose SDG&E's forecast costs for 2018. ORA used a three-year average of recorded 2012-2014 capital expenditures to forecast 2019 costs.

Exhibit ORA-10, p. 4-6

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
004010.001	3,901	3,901	3,901	11,703
Total	3,901	3,901	3,901	11,703

ORA	2017	2018	2019	Total
004010.001	1,667	3,901	94	5,662
Total	1,667	3,901	94	5,662

Difference	2017	2018	2019	Total
004010.001	-2,234	0	-3,807	-6,041
Total	-2,234	0	-3,807	-6,041

CHAPTER 2A3-a2

San Diego Gas & Electric Company
 2019 Test Year GRC A.17-10-007
 ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-07-R
Area: GAS TRANSMISSION CAPITAL
Witness: Musich, Elizabeth A.

CAPITAL EXPENDITURES

Project: GT PL REPLACE/EXTERNAL DRIVEN
Budget Code: 00412.0.ALL

SDG&E Position: SDG&E requests a total of \$1.505 million for 2017, \$1.505 million for 2018, and \$1.505 million for 2019 for Pipeline Replacement using the five-year average forecast methodology.

RAMP-related costs include mitigation activity for SDG&E-10 Catastrophic Damage Involving High-Pressure Gas Pipeline Failure.

Exhibit SDG&E-07-R, p. JGT-10 to JGT-11

ORA Position: For Pipeline Replacement, ORA recommends \$0.391 million, \$0.588 million, and \$0.588 million for 2017, 2018 and 2019, respectively.

ORA used SDG&E's recorded data to forecast 2017. ORA recommends a five-year (2012-2016) averaging method for 2018 and 2019, after removing costs associated with the Bear Valley Relocation project.

Exhibit ORA-10, p. 6-8

Proposed Capital Expenditures (in thousands of 2016 dollars)

	2017	2018	2019	Total
SDG&E				
M04120.001	1,505	1,505	1,505	4,515
Total	1,505	1,505	1,505	4,515
ORA				
M04120.001	391	588	588	1,567
Total	391	588	588	1,567
Difference				
M04120.001	-1,114	-917	-917	-2,948
Total	-1,114	-917	-917	-2,948

CHAPTER 2A3-a3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-07-R
Area: GAS TRANSMISSION CAPITAL
Witness: Musich, Elizabeth A.

CAPITAL EXPENDITURES

Project: GT PL RELOC-FRAN/PRV ROW/EXTERNAL DRIVEN
Budget Code: 00414.0.ALL

SDG&E Position: SDG&E requests a total of \$0.002 million for 2017, \$0.002 million for 2018, and \$0.002 million for 2019 for Pipeline Relocation - Franchise using the five-year average forecast methodology.

Exhibit SDG&E-07-R, p. JGT-11 to JGT-12

ORA Position: For Pipeline Relocation - Franchise, ORA recommends \$0.000 million, \$0.002 million, and \$0.002 million for 2017, 2018 and 2019, respectively.

ORA recommends using SDG&E's recorded costs to forecast 2017. ORA does not oppose SDG&E's forecasts for 2018 and 2019.

Exhibit ORA-10, p. 8

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
004140.001	2	2	2	6
Total	2	2	2	6
ORA	2017	2018	2019	Total
004140.001	0	2	2	4
Total	0	2	2	4
Difference	2017	2018	2019	Total
004140.001	-2	0	0	-2
Total	-2	0	0	-2

CHAPTER 2A3-a4

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-07-R
Area: GAS TRANSMISSION CAPITAL
Witness: Musich, Elizabeth A.

CAPITAL EXPENDITURES

Project: GT COMP STA ADD/RPL / EXTERNAL DRIVEN
Budget Code: 00415.0.ALL

SDG&E Position: SDG&E requests a total of \$4.415 million for 2017, \$4.115 million for 2018, and \$3.965 million for 2019 for Compressor Station using the five-year average forecast methodology.

Compressor Station is comprised of workpaper group M04150 and M04350.

WPG	2017	2018	2019
M04150	\$1.552	\$1.552	\$1.552
M04350	\$2.863	\$2.563	\$2.413
Total	\$4.415	\$4.115	\$3.965

Exhibit SDG&E-07-R, p. JGT-13 to JGT-15

ORA Position: ORA recommends a forecast of \$3.433 million, \$3.605 million and \$3.455 million for SDG&E's Compressor Stations for 2017, 2018 and 2019.

ORA recommends using SDG&E's recorded costs to forecast 2017. ORA recommends for 2018 and 2019 a five-year average of 2012-2016 recorded costs after removing one-time costs associated with security enhancements and the security guard shelter building.

WPG	2017	2018	2019
M04150	\$2.848	\$1.042	\$1.042
M04350	\$0.584	\$2.563	\$2.413
Total	\$3.432	\$3.605	\$3.455

Exhibit ORA-10, p. 8-10

CHAPTER 2A3-a4

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
M04150.001	1,552	1,552	1,552	4,656
Total	1,552	1,552	1,552	4,656

ORA	2017	2018	2019	Total
M04150.001	2,848	1,042	1,042	4,932
Total	2,848	1,042	1,042	4,932

Difference	2017	2018	2019	Total
M04150.001	1,296	-510	-510	276
Total	1,296	-510	-510	276

CHAPTER 2A3-a5

San Diego Gas & Electric Company
 2019 Test Year GRC A.17-10-007
 ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-07-R
Area: GAS TRANSMISSION CAPITAL
Witness: Musich, Elizabeth A.

CAPITAL EXPENDITURES

Project: GT CATHODIC PROTECTION/EXTERNAL DRIVEN
Budget Code: 00416.0.ALL

SDG&E Position: SDG&E requests a total of \$0.184 million for 2017, \$0.184 million for 2018, and \$0.184 million for 2019 for Cathodic Protection using the five-year average forecast methodology.

RAMP-related costs include mitigation activity for SDG&E-10 Catastrophic Damage Involving High-Pressure Gas Pipeline Failure.

Exhibit SDG&E-07-R, p. JGT-15 to JGT-16

ORA Position: For Cathodic Protection, ORA recommends \$0.209* million, \$0.184 million, and \$0.184 million for 2017, 2018 and 2019, respectively.

ORA recommends using SDG&E's recorded costs to forecast 2017. ORA does not oppose SDG&E's forecasts for 2018 and 2019.

*Amount differ from table below due to rounding.

Exhibit ORA-10, p. 10-11

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
004160.001	184	184	184	552
Total	184	184	184	552
ORA	2017	2018	2019	Total
004160.001	208	184	184	576
Total	208	184	184	576
Difference	2017	2018	2019	Total
004160.001	24	0	0	24
Total	24	0	0	24

CHAPTER 2A3-a6

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-07-R
Area: GAS TRANSMISSION CAPITAL
Witness: Musich, Elizabeth A.

CAPITAL EXPENDITURES

Project: GT M&R STA ADD/RPL / EXTERNAL DRIVEN
Budget Code: 00418.0.ALL

SDG&E Position: SDG&E requests a total of \$0.485 million for 2017, \$0.485 million for 2018, and \$0.485 million for 2019 for Measurement & Regulator Stations using the five-year average forecast methodology.

Exhibit SDG&E-07-R, p. JGT-16 to JGT-18

ORA Position: For Measurement & Regulator Stations, ORA recommends \$0.504 million, \$0.485 million, and \$0.485 million for 2017, 2018 and 2019, respectively.

ORA recommends using SDG&E's recorded costs to forecast 2017. ORA does not oppose SDG&E's forecasts for 2018 and 2019.

Exhibit ORA-10, p. 10-11

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
004180.001	485	485	485	1,455
Total	485	485	485	1,455
ORA	2017	2018	2019	Total
004180.001	504	485	485	1,474
Total	504	485	485	1,474
Difference	2017	2018	2019	Total
004180.001	19	0	0	19
Total	19	0	0	19

CHAPTER 2A3-a7

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-07-R
Area: GAS TRANSMISSION CAPITAL
Witness: Musich, Elizabeth A.

CAPITAL EXPENDITURES

Project: GT COMP STA ADD/RPL /QUALITY-ECON DRIVEN
Budget Code: 00435.0.ALL

SDG&E Position: SDG&E requests a total of \$4.415 million for 2017, \$4.115 million for 2018, and \$3.965 million for 2019 for Compressor Station using the five-year average forecast methodology.

Compressor Station is comprised of workpaper group M04150 and M04350.

WPG	2017	2018	2019
M04150	\$1.552	\$1.552	\$1.552
M04350	\$2.863	\$2.563	\$2.413
Total	\$4.415	\$4.115	\$3.965

Exhibit SDG&E-07-R, p. JGT-13 to JGT-15

ORA Position: ORA recommends a forecast of \$3.433 million, \$3.605 million and \$3.455 million for SDG&E's Compressor Stations for 2017, 2018 and 2019.

ORA recommends using SDG&E's recorded costs to forecast 2017. ORA recommends for 2018 and 2019 a five-year average of 2012-2016 recorded costs after removing one-time costs associated with security enhancements and the security guard shelter building.

WPG	2017	2018	2019
M04150	\$2.848	\$1.042	\$1.042
M04350	\$0.584	\$2.563	\$2.413
Total	\$3.432	\$3.605	\$3.455

Exhibit ORA-10, p. 8-10

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
M04350.001	2,863	2,563	2,413	7,839
Total	2,863	2,563	2,413	7,839
ORA	2017	2018	2019	Total
M04350.001	584	2,563	2,413	5,560
Total	584	2,563	2,413	5,560
Difference	2017	2018	2019	Total
M04350.001	-2,279	0	0	-2,279
Total	-2,279	0	0	-2,279

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

4. SDG&E-09-R - GAS ENGINEERING

a. CAPITAL

Project	2017+2018+2019 (in 2016 \$, 000s)			Reference
	SDG&E	ORA	ORA vs. SDG&E	
1. 00417.0.ALL	339	714	375	2A4-a1
2. 00419.0.ALL	54	331	277	2A4-a2
3. 00436.0.ALL	162	214	52	2A4-a3
4. 00439.0.ALL	30	20	(10)	2A4-a4
5. 00903.0.ALL	219	146	(73)	2A4-a5
TOTAL	804	1,425	621	

CHAPTER 2A4-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-09-R
Area: GAS ENGINEERING
Witness: Haines, Deanna R.

CAPITAL EXPENDITURES

Project: Land Rights
Budget Code: 00417.0.ALL

SDG&E Position: This Budget Code provides for purchase or renewal easements and the acquisition of rights-of-way or other land rights for the purpose of installing and maintaining high pressure pipelines.

The forecast method used is the five-year average of recorded costs for nonlabor and zero-based for labor costs in this Budget Code.

Exhibit SDG&E-09-R, p. DRH-06 to DRH-07

ORA Position: ORA recommends that the Commission adopt SDG&E's 2017 adjusted-recorded capital expenditures for land rights, auxiliary equipment, and capital tools.

ORA does not oppose SDG&E's proposed capital expenditures in 2018 and 2019.

Exhibit ORA-13, p. 32

Note: SDG&E accepts ORA's recommendation. This change will be reflected in the August 2018 Update Filing.

Exhibit SDG&E-209, p. DRH-2

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
004170.001	113	113	113	339
Total	113	113	113	339
ORA	2017	2018	2019	Total
004170.001	488	113	113	714
Total	488	113	113	714
Difference	2017	2018	2019	Total
004170.001	375	0	0	375
Total	375	0	0	375

CHAPTER 2A4-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-09-R
Area: GAS ENGINEERING
Witness: Haines, Deanna R.

CAPITAL EXPENDITURES

Project:
Budget Code: 00419.0.ALL

SDG&E Position: These Budget Codes provide for purchase of auxiliary equipment to support compressor stations. This category's forecast includes new installations or upgrades of aging telemetry systems which link with and provide information to SoCalGas' centralized Gas Control Supervisory Control and Data Acquisition (SCADA) computer system.

For Budget Code 419, the base-year methodology was used for both labor and nonlabor, as this budget does not have historical costs prior to 2015.

Exhibit SDG&E-09-R, p. DRH-7

ORA Position: ORA recommends that the Commission adopt SDG&E's 2017 adjusted-recorded capital expenditures for land rights, auxiliary equipment, and capital tools.

ORA does not oppose SDG&E's proposed capital expenditures in 2018 and 2019.

Exhibit ORA-13, p. 32

Note: SDG&E accepts ORA's recommendation. This change will be reflected in the August 2018 Update Filing.

Exhibit SDG&E-209, p. DRH-2

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
004190.001	18	18	18	54
Total	18	18	18	54
ORA	2017	2018	2019	Total
004190.001	295	18	18	331
Total	295	18	18	331
Difference	2017	2018	2019	Total
004190.001	277	0	0	277
Total	277	0	0	277

CHAPTER 2A4-a3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-09-R
Area: GAS ENGINEERING
Witness: Haines, Deanna R.

CAPITAL EXPENDITURES

Project: GT CAPITAL TOOLS / QUALITY-ECON DRIVEN
Budget Code: 00436.0.ALL

SDG&E Position: This Budget Code provides for the costs of acquiring and replacing high-value tools routinely used by operations personnel. Required capital tools can include Volt/Amp Meters, Global Positioning System receivers, leak detection equipment, gauges, wrenches, tapping and stopping equipment.

The forecast method used is the five-year average of recorded costs in this budget code.

Exhibit SDG&E-09-R, p. DRH-8

ORA Position: ORA recommends that the Commission adopt SDG&E's 2017 adjusted-recorded capital expenditures for land rights, auxiliary equipment, and capital tools.

ORA does not oppose SDG&E's proposed capital expenditures in 2018 and 2019.

Exhibit ORA-13, p. 32

Note: SDG&E accepts ORA's recommendation. This change will be reflected in the August 2018 Update Filing.

Exhibit SDG&E-209, p. DRH-2

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
004360.001	54	54	54	162
Total	54	54	54	162

ORA	2017	2018	2019	Total
004360.001	106	54	54	214
Total	106	54	54	214

Difference	2017	2018	2019	Total
004360.001	52	0	0	52
Total	52	0	0	52

CHAPTER 2A4-a4

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-09-R
Area: GAS ENGINEERING
Witness: Haines, Deanna R.

CAPITAL EXPENDITURES

Project: 2100/00439.0
Budget Code: 00439.0.ALL

SDG&E Position: These Budget Codes provide for purchase of auxiliary equipment to support compressor stations. This category's forecast includes new installations or upgrades of aging telemetry systems which link with and provide information to SoCalGas' centralized Gas Control Supervisory Control and Data Acquisition (SCADA) computer system.

For Budget Code 439, the base-year methodology was used for labor and the 5-year average was used for nonlabor. Budget Code 439 has not had any labor expenses since 2013.

Exhibit SDG&E-09-R, p. DRH-7

ORA Position: ORA recommends that the Commission adopt SDG&E's 2017 adjusted-recorded capital expenditures for land rights, auxiliary equipment, and capital tools.

ORA does not oppose SDG&E's proposed capital expenditures in 2018 and 2019.

Exhibit ORA-13, p. 32

Note: SDG&E accepts ORA's recommendation. This change will be reflected in the August 2018 Update Filing.

Exhibit SDG&E-209, p. DRH-2

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
004390.001	10	10	10	30
Total	10	10	10	30
ORA	2017	2018	2019	Total
004390.001	0	10	10	20
Total	0	10	10	20
Difference	2017	2018	2019	Total
004390.001	-10	0	0	-10
Total	-10	0	0	-10

CHAPTER 2A4-a5

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-09-R
Area: GAS ENGINEERING
Witness: Haines, Deanna R.

CAPITAL EXPENDITURES

Project: Local Engineering Pool - GT Pool
Budget Code: 00903.0.ALL

SDG&E Position: This Budget Code provides a pool for Supervision and Engineering charges that will be reassigned to the various budget categories on a direct cost basis. This Budget Code continues an established accounting procedure for making charges for certain overheads, on a direct cost basis, to specific budget categories.

The forecast method used is the five-year average of recorded costs in this budget code.

Exhibit SDG&E-09-R, p. DRH-8 to DRH-9

ORA Position: ORA recommends zero funding in 2017 for supervision and engineering overheads.

ORA does not oppose SDG&E's proposed capital expenditures in 2018 and 2019.

Exhibit ORA-13, p. 32

Note: SDG&E accepts ORA's recommendation. This change will be reflected in the August 2018 Update Filing.

Exhibit SDG&E-209, p. DRH-2

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
009030.001	73	73	73	219
Total	73	73	73	219

ORA	2017	2018	2019	Total
009030.001	0	73	73	146
Total	0	73	73	146

Difference	2017	2018	2019	Total
009030.001	-73	0	0	-73
Total	-73	0	0	-73

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

5. SDG&E-11 - PIPELINE INTEGRITY FOR TRANSMISSION AND DISTRIBUTION

a. CAPITAL

Project	2017+2018+2019 (in 2016 \$, 000s)			Reference
	SDG&E	ORA	ORA vs. SDG&E	
1. 03468.0.ALL	11,994	11,097	(897)	2A5-a1
2. 09546.0.ALL	62,784	76,273	13,489	2A5-a2
TOTAL	74,778	87,370	12,592	

CHAPTER 2A5-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-11
Area: PIPELINE INTEGRITY FOR TRANSMISSION AND DISTRIBUTION
Witness: Martinez, Maria T.

CAPITAL EXPENDITURES

Project: PIPELINE INTEGRITY FOR GAS TRANSMISSION
Budget Code: 03468.0.ALL

SDG&E Position: SDG&E requests a total of \$3.997 million for 2017, \$3.997 million for 2018, and \$4.000 million for 2019 for Transmission Integrity Management Program (TIMP).

RAMP-related costs include mitigation activity for Catastrophic Damage Involving a High-Pressure Pipeline Failure.

Exhibit SDG&E-11, p. MTM-21 to MTM-23

ORA Position: ORA recommends adopting 2017 adjusted recorded capital expenditures of \$3.100 million for TIMP. ORA does not oppose SDG&E's capital expenditure forecast of \$3.997 million for 2018 and \$4.000 million for 2019.

Exhibit ORA-03, p. 18-19

Note: SDG&E accepts ORA's recommendation to adopt 2017 adjusted recorded capital expenditures as 2017 forecast. This will be updated in the August 2018 Update filing. (Exhibit SDG&E-211, MTM-4)

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
034680.001	3,997	3,997	4,000	11,994
Total	3,997	3,997	4,000	11,994
ORA	2017	2018	2019	Total
034680.001	3,100	3,997	4,000	11,097
Total	3,100	3,997	4,000	11,097
Difference	2017	2018	2019	Total
034680.001	-897	0	0	-897
Total	-897	0	0	-897

CHAPTER 2A5-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-11
Area: PIPELINE INTEGRITY FOR TRANSMISSION AND DISTRIBUTION
Witness: Martinez, Maria T.

CAPITAL EXPENDITURES

Project: Distribution Integrity Mgmt Program
Budget Code: 09546.0.ALL

SDG&E Position: SDG&E requests a total of \$20.219 million for 2017, \$20.219 million for 2018, and \$45.000 million for 2019 for the Distribution Integrity Management Program (DIMP).

RAMP-related costs include mitigation activity for Catastrophic Damage Involving a Medium-Pressure Pipeline Failure .

DIMP is comprised of workpaper-sub 095460.001 and 095460.002.

WPG	2017	2018	2019
095460.001	\$20.219	\$20.219	\$22.346
095460.002	\$ 0.000	\$ 0.000	\$22.654
Total	\$20.219	\$20.219	\$45.000

The amounts in the tables below reflect only those projects where a disallowance has been recommended by ORA.

Exhibit SDG&E-11, p. MTM-24 to MTM-25

ORA Position: ORA recommends adopting 2017 adjusted recorded capital expenditures of \$33.708 million for DIMP. ORA does not oppose SDG&E's capital expenditure forecast of \$20.219 million for 2018 and \$45.000 million for 2019.

WPG	2017	2018	2019
095460.001	\$33.708	\$20.219	\$22.346
095460.002	\$ 0.000	\$ 0.000	\$22.654
Total	\$33.708	\$20.219	\$45.000

Exhibit ORA-03, p. 19-20

Note: SDG&E accepts ORA's recommendation to adopt 2017 adjusted recorded capital expenditures as 2017 forecast. This will be updated in the August 2018 Update filing. (Exhibit SDG&E-211, MTM-4)

CHAPTER 2A5-a2

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
095460.001	20,219	20,219	22,346	62,784
Total	20,219	20,219	22,346	62,784

ORA	2017	2018	2019	Total
095460.001	33,708	20,219	22,346	76,273
Total	33,708	20,219	22,346	76,273

Difference	2017	2018	2019	Total
095460.001	13,489	0	0	13,489
Total	13,489	0	0	13,489

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

6. SDG&E-14-R - ELECTRIC DISTRIBUTION CAPITAL

a. CAPITAL

Project	2017+2018+2019 (in 2016 \$, 000s)			Reference
	SDG&E	ORA	ORA vs. SDG&E	
1. 00100.0.ALL	137,333	111,345	(25,988)	2A6-a1
2. 00102.0.ALL	98,174	90,239	(7,935)	2A6-a2
3. 00202.0.ALL	78,880	69,936	(8,944)	2A6-a3
4. 00203.0.ALL	286,729	180,553	(106,176)	2A6-a4
5. 00204.0.ALL	173,088	146,695	(26,393)	2A6-a5
6. 00205.0.ALL	109,833	103,547	(6,286)	2A6-a6
7. 00206.0.ALL	10,393	10,204	(189)	2A6-a7
8. 00209.0.ALL	49,447	43,710	(5,737)	2A6-a8
9. 00901.0.ALL	327,824	255,643	(72,181)	2A6-a9
10. 00905.0.ALL	40,156	31,679	(8,477)	2A6-a10
11. 11246.0.ALL	39,657	16,401	(23,256)	2A6-a11
12. 13247.0.ALL	371,537	315,097	(56,440)	2A6-a12
TOTAL	1,723,051	1,375,049	(348,002)	

CHAPTER 2A6-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-14-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Colton, Alan F.

CAPITAL EXPENDITURES

Project: Transmission/FERC Driven Projects
Budget Code: 00100.0.ALL

SDG&E Position: This category of projects covers transmission projects with a distribution component. The distribution costs are included in SDG&E's TY 2019 GRC forecasts and the FERC costs are recovered through the formula ratemaking process.

Forecasts for this category are:

2017 - \$32.183 million
2018 - \$57.576 million
2019 - \$50.118 million

Exhibit SDG&E-14-R, Pages AFC-138 to AFC-139

ORA Position: ORA utilized recorded data for 2017. ORA's adjustments (in 2018 and 2019) to the six RAMP-driven projects that make up the Transmission / FERC-Driven capital category stem from ORA's detailed investigation and analysis of the 15 RAMP-driven projects. Of the 12 non-RAMP-driven projects, one was adjusted due to new information that revealed that required permits had not yet been filed, and completion dates for those permits were unknown.

Exhibit ORA-07 (GWilson), Page 47

Note: The amounts in the tables below reflect only those projects where a disallowance has been recommended by ORA.

ORA's report on Electric Distribution Capital forecasts was produced by two analysts who divided this area amongst them: Exh-401/ORA-06 and Exh-431/ORA-06-R (T Roberts) and Exh-402/ORA-07 (G Wilson). This area was analyzed by Mr. Wilson (see Exh-76/SDG&E-214, the Rebuttal testimony of Alan Colton at page AFC-8 line 5). Both Mr. Roberts and Mr. Wilson utilized 2017 actual costs as the forecast for 2017, but also excluded any project spending in 2017 associated with budget codes that were not identified in SDG&E's testimony, resulting in approximately \$20.908 million of omitted spend. Mr. Wilson explicitly explains this in his testimony, while Mr. Roberts' historical average analysis utilizes it to further reduce averages.

CHAPTER 2A6-a1

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
001000.001	1,000	1,000	1,000	3,000
001030.001	99	99	99	297
061290.001	932	7,645	4,345	12,922
071440.001	391	391	391	1,173
081650.001	1,229	0	0	1,229
081650.002	843	2,095	0	2,938
081650.004	1,938	7,529	0	9,467
081650.005	3,053	3,386	0	6,439
081650.006	1,885	0	0	1,885
081650.007	1,740	0	0	1,740
081650.009	1,639	2,382	12,041	16,062
081650.010	741	256	8,474	9,471
081650.011	3,824	4,295	0	8,119
081650.013	6,131	8,470	0	14,601
081650.014	1,254	9,607	18,540	29,401
081650.015	1,878	1,189	980	4,047
091370.001	412	854	0	1,266
09153A.001	1,015	3,554	0	4,569
101350.001	1,403	0	0	1,403
10144A.001	68	162	0	230
10146A.001	123	1,140	0	1,263
10147A.001	98	1,162	0	1,260
10147A.002	98	1,162	0	1,260
10149A.001	66	245	0	311
11126A.001	0	173	0	173
111330.001	305	0	0	305
13130A.001	18	18	2,466	2,502
Total	32,183	56,814	48,336	137,333

ORA	2017	2018	2019	Total
001000.001	1,890	1,000	1,000	3,890
001030.001	0	99	99	198
061290.001	273	7,645	4,345	12,263
071440.001	264	391	391	1,046
081650.001	844	0	0	844
081650.002	579	1,768	0	2,347
081650.004	1,330	6,353	0	7,683
081650.005	2,096	2,857	0	4,953
081650.006	1,294	0	0	1,294
081650.007	1,194	0	0	1,194
081650.009	1,125	2,010	10,206	13,341
081650.010	509	216	7,183	7,908
081650.011	2,625	3,624	0	6,249
081650.013	4,208	7,147	0	11,355
081650.014	861	8,106	15,715	24,682
081650.015	1,289	1,003	831	3,123
091370.001	0	721	0	721
09153A.001	0	3,554	0	3,554
101350.001	891	0	0	891
10144A.001	0	137	0	137
10146A.001	1	962	0	963
10147A.001	0	980	0	980
10147A.002	0	980	0	980
10149A.001	0	207	0	207
11126A.001	29	173	0	202

CHAPTER 2A6-a1

111330.001	340	0	0	340
13130A.001	0	0	0	0
Total	21,642	49,933	39,770	111,345

Difference	2017	2018	2019	Total
001000.001	890	0	0	890
001030.001	-99	0	0	-99
061290.001	-659	0	0	-659
071440.001	-127	0	0	-127
081650.001	-385	0	0	-385
081650.002	-264	-327	0	-591
081650.004	-608	-1,176	0	-1,784
081650.005	-957	-529	0	-1,486
081650.006	-591	0	0	-591
081650.007	-546	0	0	-546
081650.009	-514	-372	-1,835	-2,721
081650.010	-232	-40	-1,291	-1,563
081650.011	-1,199	-671	0	-1,870
081650.013	-1,923	-1,323	0	-3,246
081650.014	-393	-1,501	-2,825	-4,719
081650.015	-589	-186	-149	-924
091370.001	-412	-133	0	-545
09153A.001	-1,015	0	0	-1,015
101350.001	-512	0	0	-512
10144A.001	-68	-25	0	-93
10146A.001	-122	-178	0	-300
10147A.001	-98	-182	0	-280
10147A.002	-98	-182	0	-280
10149A.001	-66	-38	0	-104
11126A.001	29	0	0	29
111330.001	35	0	0	35
13130A.001	-18	-18	-2,466	-2,502
Total	-10,541	-6,881	-8,566	-25,988

CHAPTER 2A6-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-14-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Colton, Alan F.

CAPITAL EXPENDITURES

Project: Mandated
Budget Code: 00102.0.ALL

SDG&E Position: Mandated projects are those required by the CPUC and other regulatory agencies. Mandated programs help promote public and employee safety. In addition, these programs protect SDG&E's capital investments of overhead and underground distribution facilities, maintain quality of service to SDG&E's customers, and avoid degradation of reliability due to aging electric system.

Forecasts for this category are:

2017 - \$32.537 million
2018 - \$33.607 million
2019 - \$32.030 million

Exhibit SDG&E-14-R, Page AFC-44

ORA Position: ORA's recommendation adopts SDG&E's 2017 adjusted-recorded expenditures in lieu of its 2017 forecast, and ORA's 2018 and 2019 forecasts are based on the average of SDG&E's 2013-2017 adjusted-recorded expenditures, with one adjustment: ORA added recorded expenditures for four budget codes that were not in SDG&E's application (this increased ORA's forecast).

Exhibit ORA-06-R (TRoberts), Page 65

Note: ORA's report on Elect Distribution Capital was produced by two analysts: Exh-401/ORA-06 and Exh-431/ORA-06-R (T Roberts) and Exh-402/ORA-07 (G Wilson). This area was analyzed by Mr. Roberts (see Exh-76/SDG&E-214 at page AFC-6 line 9). Both Mr. Roberts and Mr. Wilson used 2017 actual costs as the forecast for 2017, but also excluded 2017 spending for budgets not identified in SDG&E's testimony. Mr. Roberts' used categories of forecasts rather than specific budget codes. For SDG&E's 2013-2016 spend, this excluded budgets not assigned to categories, thus omitting approx \$43 million of historical spend thus understating the historical average. In like manner to Mr. Wilson's approach, for SDG&E's actual 2017 spend that approach excluded budgets that were not included in SDG&E's TY 2019 GRC request, resulting in approximately \$20.908 million of omitted spend again influencing the historical average.

CHAPTER 2A6-a2

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
001020.001	39	39	39	117
002290.001	10,803	10,803	10,803	32,409
002890.001	5,438	5,438	5,438	16,314
062470.001	685	685	685	2,055
102650.001	1,635	1,635	1,635	4,905
11144A.001	0	1,256	0	1,256
132640.001	507	321	0	828
13266A.001	119	119	119	357
872320.002	13,311	13,311	13,311	39,933
Total	32,537	33,607	32,030	98,174

ORA	2017	2018	2019	Total
001020.001	15	36	38	89
002290.001	11,469	9,998	10,523	31,990
002890.001	4,875	5,033	5,297	15,205
062470.001	328	634	667	1,629
102650.001	-16	1,513	1,593	3,090
11144A.001	0	1,162	0	1,162
132640.001	15	287	0	302
13266A.001	0	110	116	226
872320.002	11,323	12,273	12,950	36,546
Total	28,009	31,046	31,184	90,239

Difference	2017	2018	2019	Total
001020.001	-24	-3	-1	-28
002290.001	666	-805	-280	-419
002890.001	-563	-405	-141	-1,109
062470.001	-357	-51	-18	-426
102650.001	-1,651	-122	-42	-1,815
11144A.001	0	-94	0	-94
132640.001	-492	-34	0	-526
13266A.001	-119	-9	-3	-131
872320.002	-1,988	-1,038	-361	-3,387
Total	-4,528	-2,561	-846	-7,935

CHAPTER 2A6-a3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-14-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Colton, Alan F.

CAPITAL EXPENDITURES

Project: Materials
Budget Code: 00202.0.ALL

SDG&E Position: The Materials category is required to provide distribution transformers necessary to operate and maintain the electric distribution system. This blanket project is required to purchase transformers, supplying new and replacement equipment and maintaining inventory at each electric distribution service center. The expenditures in this category are closely related to work being done in New Business, Mandated, Capacity, Reliability, Safety and Risk Management, as well as all other categories where transformers are installed.

Forecasted expenditures for this category are:

2017 - \$24.871 million
2018 - \$26.315 million
2019 - \$27.694 million

Exhibit SDG&E-14-R, Page AFC-54

ORA Position: ORA utilized recorded data for 2017, and recommends adjustments (in 2018 and 2019) to the Electric Meters and Regulators project. As shown in Table 7-6, ORA is recommending total Materials capital expenditures of \$18.303 million in 2017, \$25.317 million in 2018, and \$26.316 million in 2019. The underlying cost driver for Budget Code 202 is New Business. ORA reduced its forecast for that project by the percentage change in New Business.

Exhibit ORA-07 (GWilson), Page 30

Note: ORA's report on Electric Distribution Capital forecasts was produced by two analysts who divided this area amongst them: Exh-401/ORA-06 and Exh-431/ORA-06-R (T Roberts) and Exh-402/ORA-07 (G Wilson). This area was analyzed by Mr. Wilson (see Exh-76/SDG&E-214, the Rebuttal testimony of Alan Colton at page AFC-8 line 5). Both Mr. Roberts and Mr. Wilson utilized 2017 actual costs as the forecast for 2017, but also excluded any project spending in 2017 associated with budget codes that were not identified in SDG&E's testimony, resulting in approximately \$20.908 million of omitted spend. Mr. Wilson explicitly explains this in his testimony, while Mr. Roberts' historical average analysis utilizes it to further reduce averages.

CHAPTER 2A6-a3

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
002020.001	4,156	5,106	5,974	15,236
002140.001	20,715	21,209	21,720	63,644
Total	24,871	26,315	27,694	78,880

ORA	2017	2018	2019	Total
002020.001	2,965	4,108	4,596	11,669
002140.001	15,338	21,209	21,720	58,267
Total	18,303	25,317	26,316	69,936

Difference	2017	2018	2019	Total
002020.001	-1,191	-998	-1,378	-3,567
002140.001	-5,377	0	0	-5,377
Total	-6,568	-998	-1,378	-8,944

CHAPTER 2A6-a4

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-14-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Colton, Alan F.

CAPITAL EXPENDITURES

Project: Reliability/Improvements Capital Projects
Budget Code: 00203.0.ALL

SDG&E Position: Customers' expectations about the availability of service continue to increase. SDG&E has been proactive in trying to address this increased expectation and aging infrastructure issues.

Forecasted expenditures for this category are:

2017 - \$ 74.863 million
2018 - \$108.418 million
2019 - \$103.448 million

Exhibit SDG&E-14-R, Page AFC-75

ORA Position: ORA's recommendation adopts SDG&E's 2017 adjusted-recorded expenditures in lieu of its 2017 forecast, and ORA's 2018 and 2019 recommendations are based on the average of 2013-2017 SDG&E's adjusted-recorded expenditures, with one adjustment: ORA added recorded expenditures for 14 budget codes that were not in SDG&E's application (this increased ORA's forecast).

Exhibit ORA-06-R (TRoberts), Page 25

Note: ORA's report on Elect Distribution Capital was produced by two analysts: Exh-401/ORA-06 and Exh-431/ORA-06-R (T Roberts) and Exh-402/ORA-07 (G Wilson). This area was analyzed by Mr. Roberts (see Exh-76/SDG&E-214 at page AFC-6 line 9). Both Mr. Roberts and Mr. Wilson used 2017 actual costs as the forecast for 2017, but also excluded 2017 spending for budgets not identified in SDG&E's testimony. Mr. Roberts' used categories of forecasts rather than specific budget codes. For SDG&E's 2013-2016 spend, this excluded budgets not assigned to categories, thus omitting approx \$43 million of historical spend thus understating the historical average. In like manner to Mr. Wilson's approach, for SDG&E's actual 2017 spend that approach excluded budgets that were not included in SDG&E's TY 2019 GRC request, resulting in approximately \$20.908 million of omitted spend again influencing the historical average.

CHAPTER 2A6-a4

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
002030.001	1,569	1,569	1,569	4,707
002260.001	6,338	6,338	6,338	19,014
002270.001	3,493	3,493	3,493	10,479
002300.001	11,800	15,757	15,464	43,021
002300.002	0	10,500	100	10,600
002360.001	10,832	11,162	11,502	33,496
012690.001	7,003	501	0	7,504
062540.001	50	1,000	50	1,100
062600.001	0	7,164	9,114	16,278
062600.002	0	1,790	2,279	4,069
072450.001	1,771	0	0	1,771
09271A.001	722	0	0	722
112490.001	289	5,346	5,295	10,930
112530.001	340	4,386	4,345	9,071
112610.001	1,546	331	1	1,878
112610.002	0	0	-1	-1
112670.001	0	4,395	4,395	8,790
112670.002	0	2,581	2,581	5,162
122430.001	2,016	2,016	2,016	6,048
122460.001	321	321	321	963
122470.001	1,356	1,356	1,356	4,068
122490.001	208	208	208	624
122490.002	0	0	780	780
122660.001	1,546	1,546	1,546	4,638
132420.001	4,500	7,000	0	11,500
132430.001	10,942	0	0	10,942
132440.001	50	50	50	150
14143A.001	177	0	0	177
152430.001	547	554	0	1,101
162440.001	717	0	0	717
16245A.001	272	0	0	272
162570.001	0	1,000	1,000	2,000
16258A.001	2,502	2,502	2,502	7,506
16260A.001	12	1,118	3,751	4,881
172530.001	0	3,300	3,300	6,600
932400.001	2,800	2,990	3,130	8,920
932400.002	0	0	1,819	1,819
992820.001	1,144	8,144	15,144	24,432
Total	74,863	108,418	103,448	286,729

ORA	2017	2018	2019	Total
002030.001	2,680	745	781	4,206
002260.001	4,749	3,009	3,154	10,912
002270.001	3,412	1,659	1,738	6,809
002300.001	10,926	12,467	7,745	31,138
002300.002	0	0	0	0
002360.001	13,969	5,300	5,724	24,993
012690.001	7,714	238	0	7,952
062540.001	1	475	25	501
062600.001	0	3,402	4,536	7,938
062600.002	0	850	1,134	1,984
072450.001	1,548	0	0	1,548
09271A.001	161	0	0	161
112490.001	319	2,538	2,635	5,492
112530.001	930	2,083	2,162	5,175

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112610.001	2,301	157	0	2,458
112610.002	0	0	0	0
112670.001	0	2,087	2,187	4,274
112670.002	0	1,225	1,284	2,509
122430.001	16	957	1,003	1,976
122460.001	42	152	160	354
122470.001	44	644	675	1,363
122490.001	0	99	104	203
122490.002	0	0	388	388
122660.001	1,194	734	769	2,697
132420.001	6,803	3,324	0	10,127
132430.001	11,224	0	0	11,224
132440.001	101	24	25	150
14143A.001	2,112	0	0	2,112
152430.001	672	263	0	935
162440.001	300	0	0	300
16245A.001	255	0	0	255
162570.001	0	475	498	973
16258A.001	0	1,188	1,245	2,433
16260A.001	40	531	1,867	2,438
172530.001	0	1,567	1,642	3,209
932400.001	757	1,420	1,558	3,735
932400.002	0	0	905	905
992820.001	5,323	3,867	7,536	16,726
Total	77,593	51,480	51,480	180,553

Difference	2017	2018	2019	Total
002030.001	1,111	-824	-788	-501
002260.001	-1,589	-3,329	-3,184	-8,102
002270.001	-81	-1,834	-1,755	-3,670
002300.001	-874	-3,290	-7,719	-11,883
002300.002	0	-10,500	-100	-10,600
002360.001	3,137	-5,862	-5,778	-8,503
012690.001	711	-263	0	448
062540.001	-49	-525	-25	-599
062600.001	0	-3,762	-4,578	-8,340
062600.002	0	-940	-1,145	-2,085
072450.001	-223	0	0	-223
09271A.001	-561	0	0	-561
112490.001	30	-2,808	-2,660	-5,438
112530.001	590	-2,303	-2,183	-3,896
112610.001	755	-174	-1	580
112610.002	0	0	1	1
112670.001	0	-2,308	-2,208	-4,516
112670.002	0	-1,356	-1,297	-2,653
122430.001	-2,000	-1,059	-1,013	-4,072
122460.001	-279	-169	-161	-609
122470.001	-1,312	-712	-681	-2,705
122490.001	-208	-109	-104	-421
122490.002	0	0	-392	-392
122660.001	-352	-812	-777	-1,941
132420.001	2,303	-3,676	0	-1,373
132430.001	282	0	0	282
132440.001	51	-26	-25	0
14143A.001	1,935	0	0	1,935
152430.001	125	-291	0	-166
162440.001	-417	0	0	-417
16245A.001	-17	0	0	-17

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162570.001	0	-525	-502	-1,027
16258A.001	-2,502	-1,314	-1,257	-5,073
16260A.001	28	-587	-1,884	-2,443
172530.001	0	-1,733	-1,658	-3,391
932400.001	-2,043	-1,570	-1,572	-5,185
932400.002	0	0	-914	-914
992820.001	4,179	-4,277	-7,608	-7,706
Total	2,730	-56,938	-51,968	-106,176

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San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-14-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Colton, Alan F.

CAPITAL EXPENDITURES

Project: New Business
Budget Code: 00204.0.ALL

SDG&E Position: Most of the expenditures associated with the New Business budgets are a direct result of customer requests. Those requests can be for new services, upgraded services, new distribution systems for commercial and residential developments, system modifications to accommodate new customer load, customer requested relocations, rearrangements, removals and the conversion of existing overhead lines to underground. All work and cost responsibilities are governed by applicable tariffs, which typically place the bulk of the cost on the utility. This category of work also has some budgets with collectible component.

Forecasted expenditures for this category are:

2017 - \$55.317 million

2018 - \$57.186 million

2019 - \$60.592 million

Exhibit SDG&E-14-R, Page AFC-57 to AFC-59

ORA Position: ORA utilized recorded data for 2017, and its recommended adjustments (in 2018 and 2019) to the eight customer-driven projects that make up the New Business capital categories stem from ORA's development of its own methodology to derive customer-driven project costs. In addition, ORA adjusted one additional project by using the calculation methodology that SDG&E provided in response to an ORA data request.

Exhibit ORA-07 (GWilson), Page 38

Note: The amounts in the tables below reflect only those projects where a disallowance has been recommended by ORA.

ORA's report on Electric Distribution Capital forecasts was produced by two analysts who divided this area amongst them: Exh-401/ORA-06 and Exh-431/ORA-06-R (T Roberts) and Exh-402/ORA-07 (G Wilson). This area was analyzed by Mr. Wilson (see Exh-76/SDG&E-214, the Rebuttal testimony of Alan Colton at page AFC-8 line 5). Both Mr. Roberts and Mr. Wilson utilized 2017 actual costs as the forecast for 2017, but also excluded any project spending in 2017 associated with budget codes that were not identified in SDG&E's testimony, resulting in approximately \$20.908 million of omitted spend. Mr. Wilson explicitly explains this in his testimony, while Mr. Roberts' historical average analysis utilizes it to further reduce averages.

CHAPTER 2A6-a5

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
002040.001	871	1,037	1,097	3,005
002110.001	1,396	1,550	1,706	4,652
002110.002	1,161	1,278	1,395	3,834
002150.001	525	640	680	1,845
002150.002	222	266	281	769
002160.001	681	801	841	2,323
002160.002	128	149	157	434
002170.001	9,320	12,288	13,070	34,678
002170.002	3,338	3,767	3,923	11,028
002180.001	4,655	5,591	5,872	16,118
002180.002	1,596	1,911	2,005	5,512
002190.001	5,665	6,862	7,247	19,774
002190.002	1,749	2,082	2,190	6,021
002240.001	4,925	5,918	6,228	17,071
002240.002	26	89	108	223
002250.001	5,130	5,612	6,191	16,933
002250.002	3,507	3,775	4,097	11,379
002350.001	3,474	3,474	3,474	10,422
002350.002	30	30	30	90
15258A.001	67	0	0	67
15258A.002	301	0	0	301
15258A.003	60	0	0	60
15258A.004	12	0	0	12
15258A.005	622	0	0	622
15258A.006	4,353	0	0	4,353
15258A.007	22	0	0	22
15258A.008	43	0	0	43
15258A.009	400	0	0	400
15258A.010	400	0	0	400
15258A.011	24	0	0	24
15258A.012	24	0	0	24
15258A.013	118	0	0	118
15258A.014	236	0	0	236
15258A.015	106	0	0	106
15258A.017	42	21	0	63
15258A.018	84	42	0	126
Total	55,313	57,183	60,592	173,088

ORA	2017	2018	2019	Total
002040.001	1,435	1,037	1,097	3,569
002110.001	1,490	1,100	1,214	3,804
002110.002	1,240	907	993	3,140
002150.001	440	446	452	1,338
002150.002	186	186	187	559
002160.001	535	541	545	1,621
002160.002	100	101	102	303
002170.001	6,401	6,718	6,815	19,934
002170.002	2,292	2,059	2,046	6,397
002180.001	3,102	3,134	3,165	9,401
002180.002	1,063	1,071	1,081	3,215
002190.001	6,077	6,161	6,225	18,463
002190.002	1,876	1,869	1,881	5,626
002240.001	5,066	5,066	5,103	15,235
002240.002	27	76	88	191
002250.001	7,340	7,460	7,580	22,380

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002250.002	5,018	5,018	5,016	15,052
002350.001	2,939	2,967	2,995	8,901
002350.002	25	26	26	77
15258A.001	72	0	0	72
15258A.002	323	0	0	323
15258A.003	64	0	0	64
15258A.004	13	0	0	13
15258A.005	668	0	0	668
15258A.006	4,675	0	0	4,675
15258A.007	24	0	0	24
15258A.008	46	0	0	46
15258A.009	430	0	0	430
15258A.010	430	0	0	430
15258A.011	26	0	0	26
15258A.012	26	0	0	26
15258A.013	127	0	0	127
15258A.014	253	0	0	253
15258A.015	114	0	0	114
15258A.017	45	21	0	66
15258A.018	90	42	0	132
Total	54,078	46,006	46,611	146,695

Difference	2017	2018	2019	Total
002040.001	564	0	0	564
002110.001	94	-450	-492	-848
002110.002	79	-371	-402	-694
002150.001	-85	-194	-228	-507
002150.002	-36	-80	-94	-210
002160.001	-146	-260	-296	-702
002160.002	-28	-48	-55	-131
002170.001	-2,919	-5,570	-6,255	-14,744
002170.002	-1,046	-1,708	-1,877	-4,631
002180.001	-1,553	-2,457	-2,707	-6,717
002180.002	-533	-840	-924	-2,297
002190.001	412	-701	-1,022	-1,311
002190.002	127	-213	-309	-395
002240.001	141	-852	-1,125	-1,836
002240.002	1	-13	-20	-32
002250.001	2,210	1,848	1,389	5,447
002250.002	1,511	1,243	919	3,673
002350.001	-535	-507	-479	-1,521
002350.002	-5	-4	-4	-13
15258A.001	5	0	0	5
15258A.002	22	0	0	22
15258A.003	4	0	0	4
15258A.004	1	0	0	1
15258A.005	46	0	0	46
15258A.006	322	0	0	322
15258A.007	2	0	0	2
15258A.008	3	0	0	3
15258A.009	30	0	0	30
15258A.010	30	0	0	30
15258A.011	2	0	0	2
15258A.012	2	0	0	2
15258A.013	9	0	0	9
15258A.014	17	0	0	17
15258A.015	8	0	0	8
15258A.017	3	0	0	3

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15258A.018	6	0	0	6
Total	-1,235	-11,177	-13,981	-26,393

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San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-14-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Colton, Alan F.

CAPITAL EXPENDITURES

Project: Franchise Capital Projects
Budget Code: 00205.0.ALL

SDG&E Position: The franchise category of projects is required to perform municipal overhead to underground conversion work or work in accordance with SDG&E's franchise agreements. The two categories of projects in the franchise category are those devoted to conversion of overhead distribution systems to underground and street or highway relocations due to improvements by governmental agencies.

Forecasted expenditures for this category are:

2017 - \$34.463 million
2018 - \$40.180 million
2019 - \$35.190 million

Exhibit SDG&E-14-R, Page AFC-35

ORA Position: All of ORA's adjustments (in 2018) originated from the revised forecasts and information that were provided by SDG&E in response to discovery. ORA utilized recorded data for 2017, and made no adjustments in 2019.

Exhibit ORA-07 (GWilson), Page 28

Note: ORA's report on Electric Distribution Capital forecasts was produced by two analysts who divided this area amongst them: Exh-401/ORA-06 and Exh-431/ORA-06-R (T Roberts) and Exh-402/ORA-07 (G Wilson). This area was analyzed by Mr. Wilson (see Exh-76/SDG&E-214, the Rebuttal testimony of Alan Colton at page AFC-8 line 5). Both Mr. Roberts and Mr. Wilson utilized 2017 actual costs as the forecast for 2017, but also excluded any project spending in 2017 associated with budget codes that were not identified in SDG&E's testimony, resulting in approximately \$20.908 million of omitted spend. Mr. Wilson explicitly explains this in his testimony, while Mr. Roberts' historical average analysis utilizes it to further reduce averages.

CHAPTER 2A6-a6

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
001050.001	154	154	154	462
002050.001	5,241	5,241	5,241	15,723
002100.001	10,929	10,929	10,929	32,787
002130.002	18,139	18,499	18,866	55,504
172500.001	0	2,226	0	2,226
172510.001	0	2,121	0	2,121
172520.001	0	1,010	0	1,010
Total	34,463	40,180	35,190	109,833

ORA	2017	2018	2019	Total
001050.001	175	154	154	483
002050.001	2,919	5,241	5,241	13,401
002100.001	16,716	10,929	10,929	38,574
002130.002	11,523	18,499	18,866	48,888
172500.001	0	1,200	0	1,200
172510.001	0	360	0	360
172520.001	41	600	0	641
Total	31,374	36,983	35,190	103,547

Difference	2017	2018	2019	Total
001050.001	21	0	0	21
002050.001	-2,322	0	0	-2,322
002100.001	5,787	0	0	5,787
002130.002	-6,616	0	0	-6,616
172500.001	0	-1,026	0	-1,026
172510.001	0	-1,761	0	-1,761
172520.001	41	-410	0	-369
Total	-3,089	-3,197	0	-6,286

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San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-14-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Colton, Alan F.

CAPITAL EXPENDITURES

Project: ELECTRIC DISTRIBUTION TOOLS/EQUIPMENT
Budget Code: 00206.0.ALL

SDG&E Position: This budget category is required to purchase new electric distribution tools and equipment required by field personnel to safely and efficiently inspect, operate and maintain the electric distribution system. The result is increased safety, reliability, and regulatory compliance.

Forecasted expenditures for this category are:

2017 - \$4.833 million
2018 - \$2.531 million
2019 - \$3.029 million

Exhibit SDG&E-14-R, Page AFC-33

SDG&E acknowledges that a 3-year average was intended to be used and accepts ORA's recommendation. SDG&E's updated forecast (in thousands) is \$4,833 for 2017, \$1,037 for 2018 and \$1,037 for 2019. This change will be reflected in the August 2018 Update Filing.

Exhibit SDG&E-214, p. AFC-35

ORA Position: The only adjustments ORA recommends for this project category are to incorporate recorded data for 2017, and to correct the methodology used to derive the 2018 and 2019 forecasts by using SDG&E's intended 3-year average.

Exhibit ORA-07 (GWilson), Page 24

Note: ORA's report on Electric Distribution Capital forecasts was produced by two analysts who divided this area amongst them: Exh-401/ORA-06 and Exh-431/ORA-06-R (T Roberts) and Exh-402/ORA-07 (G Wilson). This area was analyzed by Mr. Wilson (see Exh-76/SDG&E-214, the Rebuttal testimony of Alan Colton at page AFC-8 line 5). Both Mr. Roberts and Mr. Wilson utilized 2017 actual costs as the forecast for 2017, but also excluded any project spending in 2017 associated with budget codes that were not identified in SDG&E's testimony, resulting in approximately \$20.908 million of omitted spend. Mr. Wilson explicitly explains this in his testimony, while Mr. Roberts' historical average analysis utilizes it to further reduce averages.

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Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
002060.001	4,833	2,531	3,029	10,393
Total	4,833	2,531	3,029	10,393

ORA	2017	2018	2019	Total
002060.001	8,130	1,037	1,037	10,204
Total	8,130	1,037	1,037	10,204

Difference	2017	2018	2019	Total
002060.001	3,297	-1,494	-1,992	-189
Total	3,297	-1,494	-1,992	-189

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San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-14-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Colton, Alan F.

CAPITAL EXPENDITURES

Project: Capacity/Expansion
Budget Code: 00209.0.ALL

SDG&E Position: SDG&E's system peak load in 2016 was 4,343 megawatts. SDG&E must construct the distribution system to accommodate the peak load, in order to safely and reliably meet all capacity needs. The weather-normalized coincident system peak was 4,448 megawatts, while the 1-in-10 adverse weather coincident peak was approximately 4,862 megawatts, or roughly a 9% increase from the coincident system peak. The primary cost drivers for capacity projects are growth, reliability, safety, power quality and regulatory compliance.

Forecasted expenditures for this category are:

2017 - \$13.269 million
2018 - \$11.002 million
2019 - \$25.176 million

Exhibit SDG&E-14-R, Page AFC-17

ORA Position: ORA's recommendation adopts SDG&E's 2017 adjusted recorded expenditures in lieu of its 2017 forecast, and ORA's 2018 and 2019 forecasts are based on the average of 2013-2017 SDG&E's adjusted-recorded expenditures, with two adjustments: ORA added recorded expenditures for 30 budget codes that were not in SDG&E's application (this increased ORA's forecast); ORA adjusted the recorded expenditures for one project downward to match its forecast budget (this decreased ORA's forecast).

Exhibit ORA-06-R (TRoberts), Pages 58-59 and 62-63

Note: ORA's report on Elect Distribution Capital was produced by two analysts: Exh-401/ORA-06 and Exh-431/ORA-06-R (T Roberts) and Exh-402/ORA-07 (G Wilson). This area was analyzed by Mr. Roberts (see Exh-76/SDG&E-214 at page AFC-6 line 9). Both Mr. Roberts and Mr. Wilson used 2017 actual costs as the forecast for 2017, but also excluded 2017 spending for budgets not identified in SDG&E's testimony. Mr. Roberts' used categories of forecasts rather than specific budget codes. For SDG&E's 2013-2016 spend, this excluded budgets not assigned to categories, thus omitting approx \$43 million of historical spend thus understating the historical average. In like manner to Mr. Wilson's approach, for SDG&E's actual 2017 spend that approach excluded budgets that were not included in SDG&E's TY 2019 GRC request, resulting in approximately \$20.908 million of omitted spend again influencing the historical average.

CHAPTER 2A6-a8

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
002090.001	587	587	587	1,761
002280.001	1,831	1,831	1,831	5,493
022580.001	3,336	0	0	3,336
052530.001	170	3,859	14,558	18,587
082530.001	923	923	923	2,769
08260A.001	1,840	0	0	1,840
112560.001	2,459	0	0	2,459
16142A.001	0	406	0	406
162670.001	390	0	0	390
162680.001	0	1,219	0	1,219
162690.001	0	444	5,178	5,622
162720.001	0	0	366	366
972480.001	1,733	1,733	1,733	5,199
Total	13,269	11,002	25,176	49,447

ORA	2017	2018	2019	Total
002090.001	900	819	358	2,077
002280.001	881	2,555	1,117	4,553
022580.001	7,981	0	0	7,981
052530.001	3,233	5,385	8,878	17,496
082530.001	8	1,288	563	1,859
08260A.001	0	0	0	0
112560.001	0	0	0	0
16142A.001	0	567	0	567
162670.001	0	0	0	0
162680.001	0	1,701	0	1,701
162690.001	0	620	3,158	3,778
162720.001	0	0	223	223
972480.001	0	2,418	1,057	3,475
Total	13,003	15,353	15,354	43,710

Difference	2017	2018	2019	Total
002090.001	313	232	-229	316
002280.001	-950	724	-714	-940
022580.001	4,645	0	0	4,645
052530.001	3,063	1,526	-5,680	-1,091
082530.001	-915	365	-360	-910
08260A.001	-1,840	0	0	-1,840
112560.001	-2,459	0	0	-2,459
16142A.001	0	161	0	161
162670.001	-390	0	0	-390
162680.001	0	482	0	482
162690.001	0	176	-2,020	-1,844
162720.001	0	0	-143	-143
972480.001	-1,733	685	-676	-1,724
Total	-266	4,351	-9,822	-5,737

CHAPTER 2A6-a9

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-14-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Colton, Alan F.

CAPITAL EXPENDITURES

Project: Local Engineering Pool - ED Pool
Budget Code: 00901.0.ALL

SDG&E Position: There are two (2) engineering pools. They are the ED Pool and Substation Pool.

The Local Engineering - ED Pool consists of planners, designers, and engineers, and support personnel who research, analyze, and design the facilities needed to serve customers (e.g., new services, facilities relocations, overhead-to-underground conversions, capacity, reliability projects).

The Local Engineering - Substation Pool consists of planners, designers, engineers and support personnel who research, analyze, and design the facilities (e.g., substation) needed to serve customers.

Forecasted expenditures for this category are:

2017 - \$ 74.736 million
2018 - \$107.124 million
2019 - \$145.964 million

Exhibit SDG&E-14-R, Pages AFC-69 & 71

ORA Position: ORA did not forecast budget codes 901 and 904 using the 2013-2017 average as was used for most other portfolios. Instead, ORA's recommendation for budget codes 901 and 904 is based on SDG&E's model with two adjustments:

- Updating the model inputs to use ORA program and project forecasts,
- Reducing the impact of three programs that contribute to the BC 904 forecast.

ORA's use of SDG&E's model for this forecast is not an endorsement of SDG&E's model. In fact, ORA sees substantial challenges with SDG&E increasing its staffing, even to the levels proposed by ORA.

Exhibit ORA-06-R (TRoberts), Pages 56-57

CHAPTER 2A6-a9

Note: ORA's report on Elect Distribution Capital was produced by two analysts: Exh-401/ORA-06 and Exh-431/ORA-06-R (T Roberts) and Exh-402/ORA-07 (G Wilson). This area was analyzed by Mr. Roberts (see Exh-76/SDG&E-214 at page AFC-6 line 9). Both Mr. Roberts and Mr. Wilson used 2017 actual costs as the forecast for 2017, but also excluded 2017 spending for budgets not identified in SDG&E's testimony. Mr. Roberts' used categories of forecasts rather than specific budget codes. For SDG&E's 2013-2016 spend, this excluded budgets not assigned to categories, thus omitting approx \$43 million of historical spend thus understating the historical average. In like manner to Mr. Wilson's approach, for SDG&E's actual 2017 spend that approach excluded budgets that were not included in SDG&E's TY 2019 GRC request, resulting in approximately \$20.908 million of omitted spend again influencing the historical average.

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
009010.001	59,988	80,400	96,818	237,206
009010.002	800	800	800	2,400
009040.001	13,948	25,924	48,346	88,218
Total	74,736	107,124	145,964	327,824

ORA	2017	2018	2019	Total
009010.001	66,467	63,410	78,550	208,427
009010.002	0	0	0	0
009040.001	10,467	13,267	23,482	47,216
Total	76,934	76,677	102,032	255,643

Difference	2017	2018	2019	Total
009010.001	6,479	-16,990	-18,268	-28,779
009010.002	-800	-800	-800	-2,400
009040.001	-3,481	-12,657	-24,864	-41,002
Total	2,198	-30,447	-43,932	-72,181

CHAPTER 2A6-a10

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-14-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Colton, Alan F.

CAPITAL EXPENDITURES

Project: Department Overhead Pool
Budget Code: 00905.0.ALL

SDG&E Position: There are two (2) non-engineering pools. They are the Department Overhead Pool and the Contract Administration (CA) Pool.

Department Overheads are the supervision and administration costs of crews in the SDG&E Construction and Operation(C&O) districts. Department Overhead is charged for expenses that are not attributable to one project, but benefit many projects, or the C&O districts.

The CA Pool consists of those expenses necessary for the administration of projects that are performed by contractors at SDG&E. The expenses to this pool consist of labor for Contract Administrators, Field Construction Advisors and support personnel, as well as the associated non-labor support costs such as office and field supplies.

Forecasted costs for this category are:

2017 - \$10.367 million
2018 - \$13.262 million
2019 - \$16.527 million

Exhibit SDG&E-14-R, Pages AFC-72 & 73.

ORA Position: ORA utilized recorded data for 2017. ORA's adjustments (in 2018 and 2019) to the two projects that make up the Overhead Pool capital category stem from running an updated version of the complex Excel workbook that was provided to ORA by SDG&E. ORA's recommended expenditures are \$2.081 million lower than SDG&E's in 2017, \$3.084 million lower in 2018, and \$3.312 million lower in 2019.

Exhibit ORA-07 (GWilson), Page 41

Note: ORA's report on Electric Distribution Capital forecasts was produced by two analysts who divided this area amongst them: Exh-401/ORA-06 and Exh-431/ORA-06-R (T Roberts) and Exh-402/ORA-07 (G Wilson). This area was analyzed by Mr. Wilson (see Exh-76/SDG&E-214, the Rebuttal testimony of Alan Colton at page AFC-8 line 5). Both Mr. Roberts and Mr. Wilson utilized 2017 actual costs as the forecast for 2017, but also excluded any project spending in 2017 associated with budget codes that were not identified in SDG&E's testimony, resulting in approximately \$20.908 million of omitted spend. Mr. Wilson explicitly explains this in his testimony, while Mr. Roberts' historical average analysis utilizes it to further reduce averages.

CHAPTER 2A6-a10

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
009050.001	4,495	5,870	7,157	17,522
00906A.001	5,872	7,392	9,370	22,634
Total	10,367	13,262	16,527	40,156

ORA	2017	2018	2019	Total
009050.001	1,657	4,609	5,813	12,079
00906A.001	6,629	5,569	7,402	19,600
Total	8,286	10,178	13,215	31,679

Difference	2017	2018	2019	Total
009050.001	-2,838	-1,261	-1,344	-5,443
00906A.001	757	-1,823	-1,968	-3,034
Total	-2,081	-3,084	-3,312	-8,477

CHAPTER 2A6-a11

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-14-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Colton, Alan F.

CAPITAL EXPENDITURES

Project: Distributed Energy Resources (DER)
Budget Code: 11246.0.ALL

SDG&E Position: Distributed Energy Resources or DER incorporates energy producers under the former term Distributed Generation, or DG, but also includes newer technologies, smaller installations, and things such as advanced battery storage. SDG&E has experienced a proliferation of DERs to the distribution grid.

SDG&E needs to support the influx of DERs and provide avenues to allow for continued growth, while at the same time managing the integrity of its distribution system and the safety of utility workers, communications workers, and the general public.

Forecasted expenditures for this category are:

2017 - \$ 3.298 million
2018 - \$18.343 million
2019 - \$18.016 million

Exhibit SDG&E-14-R, Page AFC-127

ORA Position: ORA's recommendation adopts SDG&E's 2017 adjusted recorded expenditures in lieu of its 2017 forecast. For non-IT budget codes, ORA's 2018 and 2019 forecasts are based on the average of 2013-2017 SDG&E's adjusted-recorded expenditures.

Exhibit ORA-06-R (TRoberts), Pages 68-69

Note: ORA's report on Elect Distribution Capital was produced by two analysts: Exh-401/ORA-06 and Exh-431/ORA-06-R (T Roberts) and Exh-402/ORA-07 (G Wilson). This area was analyzed by Mr. Roberts (see Exh-76/SDG&E-214 at page AFC-6 line 9). Both Mr. Roberts and Mr. Wilson used 2017 actual costs as the forecast for 2017, but also excluded 2017 spending for budgets not identified in SDG&E's testimony. Mr. Roberts' used categories of forecasts rather than specific budget codes. For SDG&E's 2013-2016 spend, this excluded budgets not assigned to categories, thus omitting approx \$43 million of historical spend thus understating the historical average. In like manner to Mr. Wilson's approach, for SDG&E's actual 2017 spend that approach excluded budgets that were not included in SDG&E's TY 2019 GRC request, resulting in approximately \$20.908 million of omitted spend again influencing the historical average.

CHAPTER 2A6-a11

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
112460.001	258	0	0	258
112470.001	0	5,154	10,000	15,154
142430.001	1,769	515	0	2,284
14259A.001	539	0	0	539
162430.001	0	5,894	7,916	13,810
17244A.001	0	500	100	600
172450.001	523	1,050	0	1,573
172460.001	209	5,230	0	5,439
Total	3,298	18,343	18,016	39,657

ORA	2017	2018	2019	Total
112460.001	4	0	0	4
112470.001	1	1,748	3,452	5,201
142430.001	3,531	175	0	3,706
14259A.001	408	0	0	408
162430.001	0	1,999	2,733	4,732
17244A.001	16	170	35	221
172450.001	0	356	0	356
172460.001	0	1,773	0	1,773
Total	3,960	6,221	6,220	16,401

Difference	2017	2018	2019	Total
112460.001	-254	0	0	-254
112470.001	1	-3,406	-6,548	-9,953
142430.001	1,762	-340	0	1,422
14259A.001	-131	0	0	-131
162430.001	0	-3,895	-5,183	-9,078
17244A.001	16	-330	-65	-379
172450.001	-523	-694	0	-1,217
172460.001	-209	-3,457	0	-3,666
Total	662	-12,122	-11,796	-23,256

CHAPTER 2A6-a12

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-14-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Colton, Alan F.

CAPITAL EXPENDITURES

Project: Safety & Risk Management
Budget Code: 13247.0.ALL

SDG&E Position: The capital investments requested in this category address the mitigation of safety and physical system security risks. For example, a large percentage of the capital projects in this category are focused on increasing safety, by reducing wildfire risk. While wildfire risk reduction has been ingrained in SDG&E's core business activities, the sole purpose of several of the projects in this category is to reduce risk by performing capital upgrade.

Forecasted expenditures for this category are:

2017 - \$ 83.747 million
2018 - \$113.497 million
2019 - \$184.333 million

Exhibit SDG&E-14-R, Page AFC 110

ORA Position: ORA utilized recorded data for 2017. ORA made adjustments in 2018 and 2019 to the eight RAMP-driven projects that make up the Safety and Risk Management capital category. The three non-RAMP projects were not adjusted by ORA. ORA's recommended expenditures are \$14.113 million lower than SDG&E's in 2017, \$15.878 million lower in 2018, and \$26.450 million lower in 2019.

Exhibit ORA-07 (GWilson), Page 44

Note: The amounts in the tables below reflect only those projects where a disallowance has been recommended by ORA.

ORA's report on Electric Distribution Capital forecasts was produced by two analysts who divided this area amongst them: Exh-401/ORA-06 and Exh-431/ORA-06-R (T Roberts) and Exh-402/ORA-07 (G Wilson). This area was analyzed by Mr. Wilson (see Exh-76/SDG&E-214, the Rebuttal testimony of Alan Colton at page AFC-8 line 5). Both Mr. Roberts and Mr. Wilson utilized 2017 actual costs as the forecast for 2017, but also excluded any project spending in 2017 associated with budget codes that were not identified in SDG&E's testimony, resulting in approximately \$20.908 million of omitted spend. Mr. Wilson explicitly explains this in his testimony, while Mr. Roberts' historical average analysis utilizes it to further reduce averages.

CHAPTER 2A6-a12

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
132470.001	57,780	57,780	57,780	173,340
142490.001	3,509	14,088	14,088	31,685
152460.001	3,144	3,035	0	6,179
152590.001	1,337	1,337	1,337	4,011
162520.001	0	8,700	32,657	41,357
162520.002	364	1,092	3,638	5,094
162520.004	0	2,326	6,977	9,303
162520.005	0	1,467	4,890	6,357
162520.006	424	1,273	4,244	5,941
162550.001	1,085	4,200	3,700	8,985
162550.002	4,884	4,777	0	9,661
162590.001	0	0	3,842	3,842
172420.001	10,000	0	0	10,000
172490.001	950	3,820	5,730	10,500
17254A.001	270	4,582	40,430	45,282
Total	83,747	108,477	179,313	371,537

ORA	2017	2018	2019	Total
132470.001	52,651	48,752	48,976	150,379
142490.001	3,103	11,887	11,941	26,931
152460.001	2,921	3,035	0	5,956
152590.001	3,495	1,128	1,133	5,756
162520.001	0	7,341	27,681	35,022
162520.002	0	921	3,084	4,005
162520.004	0	1,963	5,914	7,877
162520.005	0	1,238	4,145	5,383
162520.006	0	1,074	3,597	4,671
162550.001	0	3,544	3,136	6,680
162550.002	0	4,031	0	4,031
162590.001	0	0	3,257	3,257
172420.001	7,464	0	0	7,464
172490.001	0	3,820	5,730	9,550
17254A.001	0	3,866	34,269	38,135
Total	69,634	92,600	152,863	315,097

Difference	2017	2018	2019	Total
132470.001	-5,129	-9,028	-8,804	-22,961
142490.001	-406	-2,201	-2,147	-4,754
152460.001	-223	0	0	-223
152590.001	2,158	-209	-204	1,745
162520.001	0	-1,359	-4,976	-6,335
162520.002	-364	-171	-554	-1,089
162520.004	0	-363	-1,063	-1,426
162520.005	0	-229	-745	-974
162520.006	-424	-199	-647	-1,270
162550.001	-1,085	-656	-564	-2,305
162550.002	-4,884	-746	0	-5,630
162590.001	0	0	-585	-585
172420.001	-2,536	0	0	-2,536
172490.001	-950	0	0	-950
17254A.001	-270	-716	-6,161	-7,147
Total	-14,113	-15,877	-26,450	-56,440

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

7. SDG&E-15-2R - ELECTRIC DISTRIBUTION O&M

a. O&M - NON-SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	ORA	ORA vs. SDG&E	
1. 1ED002.000	19,167	8,531	(10,636)	2A7-a1
2. 1ED004.000	22,546	17,517	(5,029)	2A7-a2
3. 1ED006.000	2,133	1,721	(412)	2A7-a3
4. 1ED010.000	1,346	822	(524)	2A7-a4
5. 1ED011.000	42,792	37,823	(4,969)	2A7-a5
6. 1ED015.000	5,323	4,759	(564)	2A7-a6
7. 1ED018.000	4,298	2,867	(1,431)	2A7-a7
8. 1ED019.000	4,610	0	(4,610)	2A7-a8
9. 1ED021.000	3,741	3,741	0	2A7-a9
10. 1ED021.001	22,674	22,674	0	2A7-a10
11. 1ED026.000	3,260	2,751	(509)	2A7-a11
12. 1ED027.000	5,344	3,079	(2,265)	2A7-a12
13. 1ED028.000	2,390	1,630	(760)	2A7-a13
TOTAL	139,624	107,915	(31,709)	

CHAPTER 2A7-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-15-2R
Area: ELECTRIC DISTRIBUTION O&M
Witness: Speer, William H.

NONSHARED O&M

Subject: Construction Services
Workpaper: 1ED002.000

SDG&E Position: SDG&E requests \$19.167 million for TY 2019 for Construction Services.

Construction Services consists of three main groups, Construction Management, Construction Services Contracting, and Business Controls.

RAMP-related costs include mitigation activity for SDG&E-1 Wildfires Caused by SDG&E Equipment, SDG&E-3 Employee, Contractor and Public Safety, SDG&E-12 Electric Infrastructure Integrity, and SDG&E-17 Workforce Planning.

Exhibit SDGE-15-2R, p. WHS-18, WHS-21 to WHS -29

ORA Position: ORA TY 2019 recommendation for SDG&E's Construction Services O&M expenses is \$8.531 million. ORA utilized SDG&E's 2016 adjusted recorded expenses, and its TY 2019 forecast as a basis for its estimate and adjusted for proposed activities.

Exhibit ORA-05, pg. 7-18

Note: SDG&E identified an error during the discovery process, reducing the TY 2019 forecast by \$0.231 million to \$18.936 million. This correction will be reflected in the August 2018 Update filing.
(Exhibit SDG&E-215, p. WHS-73 to WHS-74)

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	1,471	398	-1,073
NonLabor	17,696	8,133	-9,563
Nonstandard	0	0	0
TOTAL	19,167	8,531	-10,636

CHAPTER 2A7-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-15-2R
Area: ELECTRIC DISTRIBUTION O&M
Witness: Speer, William H.

NONSHARED O&M

Subject: Electric Distribution Operations
Workpaper: 1ED004.000

SDG&E Position: SDG&E requests \$22.546 million for TY 2019 for Electric Distribution Operations using the three-year linear trend forecast methodology plus incremental adjustments.

The Electric Distribution Operations Control Center is responsible for the safe, efficient, and reliable delivery of power to SDG&E's 3.1 million consumers through approximately 1.4 million electric smart meters. The control center personnel have overall operational control of the electric distribution system for planned and unplanned work on a system that consists of 1,035 circuits and approximately 134 distribution substations. Emergency operations related to service restoration, Red Flag Warnings, storm response, and GO 166 requirements originate in the Distribution Control Center.

RAMP-related costs include mitigation activity for SDG&E-17 Workforce Planning.

Exhibit SDG&E-15-2R, p. WHS-30 to WHS-33

ORA Position: ORA TY 2019 recommendation for SDG&E's Electric Distribution Operations O&M expenses is \$17.517 million.

ORA does not oppose SDG&E's TY forecast for its labor expenses of \$3.306 million.

ORA opposes SDG&E's method utilized to calculate its TY forecast for non labor expenses. ORA calculated its TY estimate for SDG&E's Electric Distribution Operations non-labor expenses by normalizing SDG&E's TY 2019 incremental non-labor expense forecast of \$6.705 million by four and adding the amount to SDG&E's 2016 adjusted recorded expenses of \$12.535 million ($\$6.705 \text{ million} \div 4 + \$12.535 \text{ million} = \$1.676 \text{ million} + \$12.535 \text{ million} = \14.211 million).

Exhibit ORA-05, p. 18-22

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	3,307	3,306	-1
NonLabor	19,239	14,211	-5,028
Nonstandard	0	0	0
TOTAL	22,546	17,517	-5,029

CHAPTER 2A7-a3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-15-2R
Area: ELECTRIC DISTRIBUTION O&M
Witness: Speer, William H.

NONSHARED O&M

Subject: Kearny Operations Services
Workpaper: 1ED006.000

SDG&E Position: SDG&E requests \$2.133 million for TY 2019 for Kearny Operations Services using the five-year average forecast methodology plus incremental adjustments.

Kearny Operation Services are comprised of four functional work groups - Tool Repair, Apparatus Group, Transformer Repair & High Voltage Testing, and Protective Equipment Testing Lab

Exhibit SDG&E-15-2R, p. WHS-34 to WHS-35

ORA Position: ORA's TY 2019 recommendation for SDG&E's Kearny Operations Services O&M expenses is \$1.721 million. ORA utilized a five-year average (2012-2016) as a basis for its estimate.

Exhibit ORA-05, p. 23-25

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	1,981	1,569	-412
NonLabor	152	152	0
Nonstandard	0	0	0
TOTAL	2,133	1,721	-412

CHAPTER 2A7-a4

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-15-2R
Area: ELECTRIC DISTRIBUTION O&M
Witness: Speer, William H.

NONSHARED O&M

Subject: Project Management
Workpaper: 1ED010.000

SDG&E Position: SDG&E requests \$1.347* million for TY 2019 for Project Management using the base year forecast methodology plus incremental increases.

Project Management's responsibilities vary widely, but all relate to the preparation of construction orders. Department personnel perform the design and engineering necessary to develop comprehensive construction orders, from which additions and modifications to electric distribution systems are constructed.

Exhibit SDG&E-15-2R, p. WHS-38 to WHS-39

ORA Position: ORA TY 2019 recommendation for SDG&E's Project Management O&M expenses is \$0.822 million. ORA's recommendation is based on a five-year average (2012-2016) and SDG&E's 2019 forecast with adjustments for proposed activities. ORA normalized SDG&E's request to account for additional TY activities that do not have related costs included in rates and to adjust for proposed activities that are ongoing and routine and have costs included in rates.

Exhibit ORA-05, p. 25-28

Note: * Amount differ from table below due to rounding.

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	1,079	712	-367
NonLabor	267	110	-157
Nonstandard	0	0	0
TOTAL	1,346	822	-524

CHAPTER 2A7-a5

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-15-2R
Area: ELECTRIC DISTRIBUTION O&M
Witness: Speer, William H.

NONSHARED O&M

Subject: Electric Regional Operations
Workpaper: 1ED011.000

SDG&E Position: SDG&E requests \$46.689* million TY 2019 for Electric Regional Operations using base year forecast methodology plus incremental increases.

Electric Regional Operations (ERO) includes all electric distribution crews, engineers, and support staff located in six districts and two satellite operating centers (Ramona and Mountain Empire), which covers SDG&E's entire electric distribution system and service territory of approximately 1.4 million customers in San Diego and southern Orange counties.

RAMP-related costs include mitigation activity for SDG&E-1 Wildfires Caused by SDG&E Equipment, SDG&E-3 Employee, Contractor and Public Safety, SDG&E-8 Aviation Incident, SDG&E-11 Unmanned Aircraft System (UAS) Incident, SDG&E-12 Electric Infrastructure Integrity, SDG&E-13 Records Management, and SDG&E-17 Workforce Planning

Exhibit SDG&E-15-2R, p. WHS-40 to WHS-48

ORA Position: ORA TY 2019 recommendation for SDG&E's Electric Regional Operations O&M expenses is \$37.823 million. ORA's estimate is based on a five-year average of recorded costs and SDG&E's 2019 forecast with adjustments for proposed activities.

Exhibit ORA-05, pg. 29-38

Note: * Difference of \$3.897 million from amount shown in the table below due to timing of the filing of the Second Revised Direct Testimony of W. Speer in May 7, 2018 for the Helitanker and the Second Revised Filing filed in April 6, 2018 to incorporate the Tax Cuts & Jobs Act that was enacted on December 22, 2017. The RO model will be updated to reflect the additional costs for the Helitanker in Mr. Speer's Second Revised Testimony in the Update Filing in August 2018.

SDG&E identified an error during the discovery process, reducing the TY 2019 forecast by \$0.050 million to \$46.639 million. This correction will be reflected in the August 2018 Update filing.

(Exhibit SDG&E-215, p. WHS-73 to WHS-74)

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	23,055	22,214	-841
NonLabor	19,737	15,609	-4,128
Nonstandard	0	0	0

CHAPTER 2A7-a5

TOTAL	42,792	37,823	-4,969
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CHAPTER 2A7-a6

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-15-2R
Area: ELECTRIC DISTRIBUTION O&M
Witness: Speer, William H.

NONSHARED O&M

Subject: Substation C&O
Workpaper: 1ED015.000

SDG&E Position: SDG&E requests \$5.322* million for TY 2019 for Substation Construction & Operations using the five-year average forecast methodology plus incremental increases.

The Substation Construction and Operations and associated support organizations are responsible for the installation, inspection and maintenance of approximately 134 distribution substations on the SDG&E system. This includes the maintenance of approximately 293 distribution power transformers and their associated load tap changers or voltage regulators, and approximately 1300 circuit breakers including oil, air, and vacuum classifications, and their associated line and bus disconnect switches.

RAMP-related costs include mitigation activity for SDG&E-12 Electric Infrastructure Integrity.

Exhibit SDG&E-15-2R, p. WHS-53 to WHS-55

ORA Position: ORA's TY 2019 recommendation for SDG&E's Substation Construction and Operations Services O&M expenses is \$4.759 million. ORA utilized SDG&E's 2016 adjusted recorded expense level and its 2019 forecast as a basis for its estimate.

Exhibit ORA-05, p. 38-41

Note: SDG&E identified an error during the discovery process, reducing the TY 2019 forecast by \$0.038 million to \$5.285 million. This correction will be reflected in the August 2018 Update filing.
(Exhibit SDG&E-215, p. WHS-73 to WHS-74)

* Amount differ from table below due to rounding.

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	3,601	3,038	-563
NonLabor	1,722	1,721	-1
Nonstandard	0	0	0
TOTAL	5,323	4,759	-564

CHAPTER 2A7-a7

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-15-2R
Area: ELECTRIC DISTRIBUTION O&M
Witness: Speer, William H.

NONSHARED O&M

Subject: Distribution and Engineering
Workpaper: 1ED018.000

SDG&E Position: SDG&E requests \$4.299* million for TY 2019 for Distribution and Engineering using the three-year average forecast methodology plus incremental increases.

The Electric Distribution and Engineering group is responsible for all equipment pertaining to the distribution network. Responsibilities include the development and maintenance of overhead and underground equipment specifications, risk analysis and mitigation, as well as the development of construction standards and work methods to ensure safe and reliable customer service throughout the 4 kV and 12 kV electric distribution system.

RAMP-related costs include mitigation activity for SDG&E-1 Wildfires Caused by SDG&E Equipment, SDG&E-3 Employee, Contractor and Public Safety, SDG&E-4 Distributed Energy Resources (DERs), SDG&E-12 Electric Infrastructure Integrity, SDG&E-17 Workforce Planning

Exhibit SDG&E-15-2R, p. WHS-58 to WHS-62

ORA Position: ORA TY 2019 estimate for SDG&E's Electric Distribution and Engineering O&M expenses is \$2.867 million. ORA utilized SDG&E's 2016 adjusted recorded expense level and its 2019 forecast as a basis for its estimate. ORA normalized SDG&E's request to account for additional TY activities that do not have related costs included in rates and to adjust for proposed activities that are ongoing and routine and have costs included in rates.

Exhibit ORA-05, p. 41-47

Note: SDG&E identified an error during the discovery process, reducing the TY 2019 forecast by \$0.123 million to \$4.175 million. This correction will be reflected in the August 2018 Update filing.
(Exhibit SDG&E-215, p. WHS-73 to WHS-74)

* Amount differ from table below due to rounding.

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	1,172	1,172	0
NonLabor	3,126	1,695	-1,431
Nonstandard	0	0	0
TOTAL	4,298	2,867	-1,431

CHAPTER 2A7-a8

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-15-2R
Area: ELECTRIC DISTRIBUTION O&M
Witness: Speer, William H.

NONSHARED O&M

Subject: Asset Management
Workpaper: 1ED019.000

SDG&E Position: SDG&E requests \$4.610 million for TY 2019 for Asset Management using base year forecast methodology.

SDG&E proposes recovery of incremental costs to establish comprehensive and integrated program for asset management that aligns with SDG&E's overall safety and risk management program and comports to the provisions of International Organization of Standardization (ISO) 55000.

RAMP-related costs include mitigation activity for SDG&E-12 Electric Infrastructure Integrity, SDG&E-13 Records Management,

Exhibit SDG&E-15-2R, p. WHS-62 to WHS-66, SDG&E-215, p. KDJ-7 to KDJ-21

ORA Position: SDG&E's request for incremental funding of \$4.610 million should be denied. SDG&E should be able to establish its Asset Management group with funding it is currently receiving for asset and records management activities.

Exhibit ORA-05, p. 48-55

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	3,610	0	-3,610
NonLabor	1,000	0	-1,000
Nonstandard	0	0	0
TOTAL	4,610	0	-4,610

CHAPTER 2A7-a9

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-15-2R
Area: ELECTRIC DISTRIBUTION O&M
Witness: Speer, William H.

NONSHARED O&M

Subject: VEGETATION MANAGEMENT (POLE BRUSHING)
Workpaper: 1ED021.000

SDG&E Position: SDG&E requests \$3.741 million for TY 2019 for Vegetation Management (Pole Brushing) expenses using the five-year average forecast methodology.

Pole brushing for SDG&E involves the clearing of flammable brush and vegetation away from SDG&E distribution poles subject to the California Public Resource Code (PRC), section 4292. PRC 4292 is intended to prevent energized electrical hardware from igniting a fire by keeping the area under the subject poles clear of flammable vegetation at all times.

RAMP-related costs include mitigation activity for SDG&E-1 Wildfires Caused by SDG&E Equipment, and SDG&E-3 Employee, Contractor and Public Safety

Exhibit SDG&E-15-2R, p. WHS-66 to 69

ORA Position: ORA does not oppose SDG&E's request of \$3.741 million for TY 2019 for Vegetation Management (Pole Brushing).

1ED021-000 \$ 3.741
1ED021-001 \$22.674
Total \$26.415

Exhibit ORA-05, p. 55-58

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	186	186	0
NonLabor	3,555	3,555	0
Nonstandard	0	0	0
TOTAL	3,741	3,741	0

CHAPTER 2A7-a10

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-15-2R
Area: ELECTRIC DISTRIBUTION O&M
Witness: Speer, William H.

NONSHARED O&M

Subject: VEGETATION MANAGEMENT (TREE TRIMMING)
Workpaper: 1ED021.001

SDG&E Position: SDG&E requests \$22.674 million for TY 2019 for Vegetation Management (Tree Trimming) using the four-year average forecast methodology.

Vegetation Management expenses are currently treated under a one-way balancing account for distribution-related work; however, SDG&E is proposing two-way balancing treatment as part of this GRC filing.

RAMP-related costs include mitigation activity for SDG&E-1 Wildfires Caused by SDG&E Equipment.

Exhibit SDG&E-15-2R, p. WHS-69 to WHS-72

ORA Position: ORA does not oppose SDG&E's request of \$22.674 million for TY 2019 for Vegetation Management (Tree Trimming).

ORA opposes SDG&E's request for two-way balancing account treatment for its tree trimming activities. ORA recommends a one-way balancing account to track and record expenses related to Vegetation Management and expense increases and/or decreases due to weather disturbances (drought and rain).

1ED021-000 \$ 3.741
1ED021-001 \$22.674
Total \$26.415

Exhibit ORA-05, p. 55-58

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	1,140	1,140	0
NonLabor	21,534	21,534	0
Nonstandard	0	0	0
TOTAL	22,674	22,674	0

CHAPTER 2A7-a11

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-15-2R
Area: ELECTRIC DISTRIBUTION O&M
Witness: Speer, William H.

NONSHARED O&M

Subject: Tech Solutions and Reliability
Workpaper: 1ED026.000

SDG&E Position: SDG&E requests \$3.260 million for TY 2019 for Technology Solutions and Reliability using the five-year forecast methodology.

The Technology Solutions and Reliability workgroup is made up of several groups: Enterprise System Solutions (ESS), ESS Production Support, Electric Reliability, Construction Planning and Design, Electric Business Process, and Geographic Business Solutions (GBS) mobile, web, and desktop, and Operations Technology Integration (OTI).

Exhibit SDG&E-15-2R, p. WHS-77 to WHS-81

ORA Position: ORA's TY 2019 recommendation for SDG&E's Technology Solutions and Reliability O&M expenses is \$2.751 million. ORA utilized SDG&E's 2016 adjusted recorded expense level and a five-year average as a basis for its estimate.

Exhibit ORA-05, p. 58-61

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	2,025	1,656	-369
NonLabor	1,235	1,095	-140
Nonstandard	0	0	0
TOTAL	3,260	2,751	-509

CHAPTER 2A7-a12

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-15-2R
Area: ELECTRIC DISTRIBUTION O&M
Witness: Speer, William H.

NONSHARED O&M

Subject: Emergency Management
Workpaper: 1ED027.000

SDG&E Position: SDG&E requests \$5.344 million for TY 2019 for Emergency Management using the base year forecast methodology.

RAMP-related costs include mitigation activity for SDG&E-1 Wildfires Caused by SDG&E Equipment, SDG&E-3 Employee, Contractor and Public Safety, and SDG&E-14 Climate Change Adaptation,

Exhibit SDG&E-15-2R, p. WHS-81 to WHS-90

ORA Position: ORA's TY 2019 recommendation for SDG&E's Emergency Management O&M expenses is \$3.079 million. ORA utilized SDG&E's 2016 adjusted recorded expense level and its 2019 forecast with adjustments for proposed activities as a basis for its estimate. ORA normalized SDG&E's request to account for additional TY activities that do not have related costs included in rates and to adjust for proposed activities that are ongoing and routine and have the same or similar costs included in rates.

Exhibit ORA-05, p. 61-69

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	1,562	1,025	-537
NonLabor	3,782	2,054	-1,728
Nonstandard	0	0	0
TOTAL	5,344	3,079	-2,265

CHAPTER 2A7-a13

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-15-2R
Area: ELECTRIC DISTRIBUTION O&M
Witness: Speer, William H.

NONSHARED O&M

Subject: Strategic Planning and Business Optimization
Workpaper: 1ED028.000

SDG&E Position: SDG&E requests \$2.390 million for TY 2019 for Strategic Planning and Business Optimization using the five-year average forecast methodology.

Strategic Planning and Business Optimization consists of three main functional work groups: Strategic Planning, Business Optimization, and Financial Analysis.

Exhibit SDG&E-15-2R, p. WHS-91 to WHS-92

ORA Position: ORA TY 2019 estimate for SDG&E's Strategic Planning and Business Optimization O&M expenses is \$1.630 million. ORA utilized SDG&E's 2016 adjusted recorded expense level as a basis for its estimate.

Exhibit ORA-05, p. 69-72

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	1,345	1,191	-154
NonLabor	1,045	439	-606
Nonstandard	0	0	0
TOTAL	2,390	1,630	-760

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

8. SDG&E-16 - ELECTRIC GENERATION

a. O&M - NON-SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	ORA	ORA vs. SDG&E	
1. 1EG005.000	22,796	0	(22,796)	2A8-a1
TOTAL	22,796	0	(22,796)	

CHAPTER 2A8-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-16
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

NONSHARED O&M

Subject: Generation Plant Otay Mesa
Workpaper: 1EG005.000

SDG&E Position: SDG&E requests \$22.796 million for TY 2019 for Generation Plant Otay Mesa, that is based on the unadjusted five-year forecast for Palomar Energy Center which is most similar in size, power plant type and age to OMEC.

Exhibit SDG&E-16, p. DSB-18 to DSB-22

ORA Position: ORA recommends the SDG&E's O&M forecast for the Otay Mesa Energy Center (OMEC) be removed from this General Rate Case.

ORA recommends that SDG&E file a Tier 1 Advice Letter if and when SDG&E determines that it shall acquire the Otay Mesa Energy Center (OMEC) under the terms of a previously-approved contractual arrangement. The Tier 1 Advice filing should be consistent with the OMEC balancing account proposal in Exhibit (Ex.) SDG&E-41, except as described below.

1) ORA recommends that the Tier 1 Advice Letter filing reflect a \$1.1 million reduction to SDG&E's \$22.8 million OMEC annual O&M expense forecast for TY 2019.

2) ORA further recommends that the Tier 1 Advice Letter include a pro-rata forecast for TY 2019 (or first partial year of operation), after the \$1.1 million reduction is applied to SDG&E's \$22.8 million annual O&M expense forecast.

Exhibit ORA-08, p. 1, 6-10

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	22,796	0	-22,796
Nonstandard	0	0	0
TOTAL	22,796	0	-22,796

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

8. SDG&E-16 - ELECTRIC GENERATION

b. CAPITAL

Project	2017+2018+2019 (in 2016 \$, 000s)			Reference
	SDG&E	ORA	ORA vs. SDG&E	
1. 00006.0.ALL	825	669	(156)	2A8-b1
2. 00008.0.ALL	7,740	5,898	(1,842)	2A8-b2
3. 00009.0.ALL	16,053	15,140	(913)	2A8-b3
4. 00010.0.ALL	10,083	10,116	33	2A8-b4
5. 00011.0.ALL	287,816	5,503	(282,313)	2A8-b5
6. 08030.0.ALL	994	327	(667)	2A8-b6
TOTAL	323,511	37,653	(285,858)	

CHAPTER 2A8-b1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-16
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

CAPITAL EXPENDITURES

Project: GENERATION CAPITAL TOOLS & TEST EQPT.
Budget Code: 00006.0.ALL

SDG&E Position: SDG&E requests a total of \$0.275 million for 2017, \$0.275 million for 2018, and \$0.275 million for 2019 for Generation Capital Tools & Test Equipment.

Exhibit SDG&E-16, p. DSB-27 to DSB-29

ORA Position: ORA recommends a total of \$0.119 million for 2017, \$0.275 million for 2018, and \$0.275 million for 2019 for Generation Capital Tools and Test Equipment.

ORA recommends that the recorded 2017 capital values be adopted. ORA does not take issue with SDG&E's 2018 and 2019 forecasts,

Exhibit ORA-08, p. 16-20

Note: SDG&E accepts ORA's recommendation to adopt 2017 adjusted recorded capital expenditures as 2017 forecast. This will be updated in the August 2018 Update filing. (Exhibit SDG&E-216 p. DB/GC-12)

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
000060.001	275	275	275	825
Total	275	275	275	825
ORA	2017	2018	2019	Total
000060.001	119	275	275	669
Total	119	275	275	669
Difference	2017	2018	2019	Total
000060.001	-156	0	0	-156
Total	-156	0	0	-156

CHAPTER 2A8-b2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-16
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

CAPITAL EXPENDITURES

Project: MIRAMAR PLANT OPERATIONAL ENHANCEMENTS
Budget Code: 00008.0.ALL

SDG&E Position: SDG&E requests a total of \$2.580 million for 2017, \$2.580 million for 2018, and \$2.580 million for 2019 for Miramar Energy Facility.

Exhibit SDG&E-16, p. DSB-27 to DSB-29

ORA Position: ORA recommends a total of \$0.738 million for 2017, \$2.580 million for 2018, and \$2.580 million for 2019 for Generation Capital Tools and Test Equipment.

ORA recommends that the recorded 2017 capital values be adopted. ORA does not take issue with SDG&E's 2018 and 2019 forecasts,

Exhibit ORA-08, p. 16-20

Note: SDG&E accepts ORA's recommendation to adopt 2017 adjusted recorded capital expenditures as 2017 forecast. This will be updated in the August 2018 Update filing. (Exhibit SDG&E-216 p. DB/GC-12)

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
000080.001	2,580	2,580	2,580	7,740
Total	2,580	2,580	2,580	7,740
ORA	2017	2018	2019	Total
000080.001	738	2,580	2,580	5,898
Total	738	2,580	2,580	5,898
Difference	2017	2018	2019	Total
000080.001	-1,842	0	0	-1,842
Total	-1,842	0	0	-1,842

CHAPTER 2A8-b3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-16
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

CAPITAL EXPENDITURES

Project: PALOMAR PLANT OPERATIONAL ENHANCEMENTS
Budget Code: 00009.0.ALL

SDG&E Position: SDG&E requests a total of \$5.351 million for 2017, \$5.351 million for 2018, and \$5.351 million for 2019 for Palomar Energy Center.

Exhibit SDG&E-16, p. DSB-27 to DSB-29

ORA Position: ORA recommends a total of \$4.438 million for 2017, \$5.351 million for 2018, and \$5.351 million for 2019 for Palomar Energy Center.

ORA recommends that the recorded 2017 capital values be adopted. ORA does not take issue with SDG&E's 2018 and 2019 forecasts,

Exhibit ORA-08, p. 16-20

Note: SDG&E accepts ORA's recommendation to adopt 2017 adjusted recorded capital expenditures as 2017 forecast. This will be updated in the August 2018 Update filing. (Exhibit SDG&E-216 p. DB/GC-12)

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
000090.001	5,351	5,351	5,351	16,053
Total	5,351	5,351	5,351	16,053
ORA	2017	2018	2019	Total
000090.001	4,438	5,351	5,351	15,140
Total	4,438	5,351	5,351	15,140
Difference	2017	2018	2019	Total
000090.001	-913	0	0	-913
Total	-913	0	0	-913

CHAPTER 2A8-b4

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-16
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

CAPITAL EXPENDITURES

Project: DESERT STAR ENERGY CTR OPER. ENHANCE.
Budget Code: 00010.0.ALL

SDG&E Position: SDG&E requests a total of \$3.361 million for 2017, \$3.361 million for 2018, and \$3.361 million for 2019 for Desert Star Energy Center.

Exhibit SDG&E-16, p. DSB-27 to DSB-29

ORA Position: ORA recommends a total of \$3.394 million for 2017, \$3.361 million for 2018, and \$3.361 million for 2019 for Generation Capital Tools and Test Equipment.

ORA recommends that the recorded 2017 capital values be adopted. ORA does not take issue with SDG&E's 2018 and 2019 forecasts,

Exhibit ORA-08, p. 16-20

Note: SDG&E accepts ORA's recommendation to adopt 2017 adjusted recorded capital expenditures as 2017 forecast. This will be updated in the August 2018 Update filing. (Exhibit SDG&E-216 p. DB/GC-12)

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
000100.001	3,361	3,361	3,361	10,083
Total	3,361	3,361	3,361	10,083
ORA	2017	2018	2019	Total
000100.001	3,394	3,361	3,361	10,116
Total	3,394	3,361	3,361	10,116
Difference	2017	2018	2019	Total
000100.001	33	0	0	33
Total	33	0	0	33

CHAPTER 2A8-b5

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-16
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

CAPITAL EXPENDITURES

Project: CUYAMACA PEAK, SOUTH GRID, AND OMEC
Budget Code: 00011.0.ALL

SDG&E Position: SDG&E requests a total of \$0.753 million for 2017, \$281.259 million for 2018, and \$5.804 million for 2019 for the following projects.

RAMP-related costs include mitigation activity for SDG&E-6 Fail to Black Start.

000110.001 Cuyamaca Peak Energy Plant
00011A.001 South Grid - Black Start CPEP
00011B.001 Otay Mesa Energy Center - Ongoing Capital
00011C.001 Otay Mesa Energy Center - Acquisition

WPG	2017	2018	2019
000110.001	\$0.453	\$ 0.453	\$0.453
00011A.001	\$0.300	\$ 0.806	\$0.000
00011B.001	\$0.000	\$ 0.000	\$5.351
00011C.001	\$0.000	\$280.000	\$0.000
Total	\$0.753	\$281.259	\$5.804

Exhibit SDG&E-16, p. DSB-27 to DSB-29

ORA Position: ORA recommends that the recorded 2017 capital values be adopted.

ORA recommends SDG&E's forecast of the Electric Generation Capital expenditure of \$282 million acquisition cost of OMEC and \$5.4 million of ongoing costs for OMEC be removed from this General Rate Case.

ORA recommends that SDG&E file a Tier 1 Advice Letter if and when SDG&E determines that it shall acquire OMEC under the terms of the previously-approved contractual arrangement. The Tier 1 Advice filing shall reflect the OMEC balancing account proposal as described in Ex. SDG&E-41 except ORA further recommends that the Tier 1 Advice Letter include a pro-rata forecast of capital expenditures for TY 2019 (or first partial year of operation).

Exhibit ORA-08, p. 2, 16-20

Note: SDG&E accepts ORA's recommendation to adopt 2017 adjusted recorded capital expenditures as 2017 forecast. This will be updated in the August 2018 Update filing. (Exhibit SDG&E-216 p. DB/GC-12)

CHAPTER 2A8-b5

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
000110.001	453	453	453	1,359
00011A.001	300	806	0	1,106
00011B.001	0	0	5,351	5,351
00011C.001	0	280,000	0	280,000
Total	753	281,259	5,804	287,816

ORA	2017	2018	2019	Total
000110.001	3,791	453	453	4,697
00011A.001	0	806	0	806
00011B.001	0	0	0	0
00011C.001	0	0	0	0
Total	3,791	1,259	453	5,503

Difference	2017	2018	2019	Total
000110.001	3,338	0	0	3,338
00011A.001	-300	0	0	-300
00011B.001	0	0	-5,351	-5,351
00011C.001	0	-280,000	0	-280,000
Total	3,038	-280,000	-5,351	-282,313

CHAPTER 2A8-b6

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-16
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

CAPITAL EXPENDITURES

Project: SOLAR PHOTOVOLTAIC INITIATIVE
Budget Code: 08030.0.ALL

SDG&E Position: SDG&E requests a total of \$0.994 million for 2017 only for Solar Photovoltaic Plant.

Exhibit SDG&E-16, p. DSB-27 to DSB-29

ORA Position: ORA recommends a total of \$0.327 million for 2017 for Solar Photovoltaic Plant.

ORA recommends that the recorded 2017 capital values be adopted. ORA does not take issue with SDG&E's 2018 and 2019 forecasts,

Exhibit ORA-08, p. 16-20

Note: SDG&E accepts ORA's recommendation to adopt 2017 adjusted recorded capital expenditures as 2017 forecast. This will be updated in the August 2018 Update filing. (Exhibit SDG&E-216 p. DB/GC-12)

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
080300.001	994	0	0	994
Total	994	0	0	994
ORA	2017	2018	2019	Total
080300.001	327	0	0	327
Total	327	0	0	327
Difference	2017	2018	2019	Total
080300.001	-667	0	0	-667
Total	-667	0	0	-667

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

9. SDG&E-17-R - CS - FIELD

a. O&M - NON-SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	ORA	ORA vs. SDG&E	
1. 1FC001.000	15,888	14,911	(977)	2A9-a1
2. 1FC002.000	1,422	1,144	(278)	2A9-a2
TOTAL	17,310	16,055	(1,255)	

CHAPTER 2A9-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-17-R
Area: CS - FIELD
Witness: Marelli, Gwen R.

NONSHARED O&M

Subject: Customer Services Field - Operations
Workpaper: 1FC001.000

SDG&E Position: The CS-F Operations cost category consists of labor and non-labor expenses for field technicians to provide service at customer premises, including both customer and company-generated work orders. RAMP-related costs for CS-F operations include the costs for: (1) customer orders relative to public safety; (2) job observation and Behavior Based Safety; and (3) employee technical training.

SDG&E utilized a three-year average (2014-2016) for most order types (47 of 54 order types). SDG&E is requesting incremental funding for: (a) planned meter changes; (b) bi-monthly opt-out reads; (c) Field Parts Replacement Service Program; (d) Underset Regulator Remediation Program; (e) five-minute clock test and (f) non-labor for multi-gas detector tool and cell phone costs for call ahead program.

Exhibit SDG&E-17-R, p. GRM-B-9 to GRM-B-19

ORA Position: ORA recommends \$14.911 million for TY 2019 for CS-F Operations, which is an increase of 13% above BY 2016. ORA does not disagree with the proposed incremental funding requests or the 1% increase in drive time upward adjustments. ORA only disagrees with the increase due to the order forecast Methodology upwards adjustment of \$977,000.

Exhibit ORA-16, p. 6 to 9

Note: SDG&E's TY 2019 CS-F Operations forecast has been corrected from \$15,888,000 to \$15,878,000 (\$14,879,000 Labor and \$999,000 NonLabor). This correction does not change the ORA and TURN proposals for CS-F Operations and will be reflected in the August 2018 Update Filing.

Exhibit SDG&E-217, p. GRM-1

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	14,889	13,962	-927
NonLabor	999	949	-50
Nonstandard	0	0	0
TOTAL	15,888	14,911	-977

CHAPTER 2A9-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-17-R
Area: CS - FIELD
Witness: Marelli, Gwen R.

NONSHARED O&M

Subject: Customer Services Field - Supervision
Workpaper: 1FC002.000

SDG&E Position: CS-F Operations field employees report to field supervisors. Field supervisors hire and coach employees, conduct safety and job observations, coordinate with dispatch and others to address and resolve field issues, respond to emergency incidents to provide on-site leadership, and manage the overall performance of CS-F employees who work at each of the operating bases.

The estimated number of field supervisors in TY 2019 is based on maintaining the three year (2014-2016) average employee-to-supervisor ratio of 11.5:1*. The non-labor cost estimate is based on a three-year (2014-2016) average of historical non-labor expense per supervisor, multiplied by the forecasted number of supervisors.

Exhibit SDG&E-17-R, p. GRM-B-19 to GRM-B-21
*Exhibit SDG&E-217, p. GRM-15 (see footnote 40)

ORA Position: ORA does not oppose the downwards adjustments. After receiving data on the number of CS-F Supervisors in 2017, ORA recommends an adjustment to the requested \$273,000 in Labor and \$5,000 in Non-Labor costs. ORA recommends that the BY 2016 authorized level of FTEs, 12.4 will be sufficient to meet TY 2019 CS-F supervision needs. ORA's recommendation for CS-F Supervision is \$1.144 million.

Exhibit ORA-16, p. 10 to 11

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	1,366	1,093	-273
NonLabor	56	51	-5
Nonstandard	0	0	0
TOTAL	1,422	1,144	-278

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

10. SDG&E-18 - CS - OFFICE OPERATIONS

a. O&M - NON-SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	ORA	ORA vs. SDG&E	
1. 100001.000	10,034	9,198	(836)	2A10-a1
2. 100002.000	8,023	5,841	(2,182)	2A10-a2
TOTAL	18,057	15,039	(3,018)	

CHAPTER 2A10-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-18
Area: CS - OFFICE OPERATIONS
Witness: Stewart, Jerry D.

NONSHARED O&M

Subject: Advanced Metering Ops
Workpaper: 100001.000

SDG&E Position: AMO supports the delivery of customer services on premises, responds to customer inquiries, resolves customer problems, and ensures safe, accurate, and reliable metering for SDG&E's 2.3 million meters, covering all of San Diego County and South Orange County.

RAMP activities for workforce planning include Electric Meter Testers and Meter School.

SDG&E proposes a base year forecast method for TY 2019 with changes for: (a) work order volume increase; (b) Apprentice Meter Testers; (c) RAMP - Electric Meter Testers; (d) RAMP - Meter School; (e) Voluntary Retirement Enhancement Project (VREP); (f) Residential TOU Mass default; (g) non-labor adjustment; (h) Smart Meter Network Enhancement project and (i) FOF - business optimization.

Exhibit SDG&E-18, p. JDS-9 to JDS-18

ORA Position: ORA recommends \$9.198 million for CS-OO Advanced Metering Ops, which is \$0.837 million lower than SDG&E's request. ORA does not oppose the majority of the upward and downward adjustments. ORA disagrees with SDG&E's proposed upward adjustment of \$1.673 million for Residential time of use (TOU) Mass Default. ORA recommends instead an upwards adjustment of half that amount, or \$0.8365 million, which will provide sufficient support for Residential TOU Mass Default.

Exhibit ORA-16, p. 2 and 18 to 21

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	8,301	7,961	-340
NonLabor	1,733	1,237	-496
Nonstandard	0	0	0
TOTAL	10,034	9,198	-836

CHAPTER 2A10-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-18
Area: CS - OFFICE OPERATIONS
Witness: Stewart, Jerry D.

NONSHARED O&M

Subject: Billing
Workpaper: 100002.000

SDG&E Position: Billing Operations expenses cover the cost of calculating customer bills and maintaining accurate customer account information.

SDG&E proposes a base year forecast method for TY 2019 with changes for: (a) growth in Interval Billed Accounts; (b) Residential TOU Mass Default; (c) complex billing data analytics; (d) impact of regulatory decisions and (e) FOF - business optimization.

Exhibit SDG&E-18, p. JDS-18 to JDS-25

ORA Position: ORA recommends \$5.841 million for CS-OO Billing, which is \$2.182 million lower than SDG&E's request. ORA does not oppose the majority of the upward and downward adjustments. ORA only contests the proposed increases of \$1.277 million for Growth in Interval Billed Accounts and \$2.255 million for the Residential TOU Default program.

Exhibit ORA-16, p. 2, 21 to 27

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	3,799	3,799	0
NonLabor	4,224	2,042	-2,182
Nonstandard	0	0	0
TOTAL	8,023	5,841	-2,182

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

11. SDG&E-19 - CS - INFORMATION & TECHNOLOGIES

a. O&M - NON-SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	ORA	ORA vs. SDG&E	
1. 1IN001.000	6,267	6,130	(137)	2A11-a1
2. 1IN003.000	8,574	7,706	(868)	2A11-a2
3. 1IN004.000	6,405	6,065	(340)	2A11-a3
TOTAL	21,246	19,901	(1,345)	

CHAPTER 2A11-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-19
Area: CS - INFORMATION & TECHNOLOGIES
Witness: Davidson, Lisa C.

NONSHARED O&M

Subject: Residential Customer Services
Workpaper: 11N001.000

SDG&E Position: The RCS department is responsible for services and activities focused on delivering and enhancing the overall customer experience of 3.6 million customers.

SDG&E chose a base year forecast method for RCS. Changes in the RCS estimated expenses for TY 2019 include: (a) employee retirement, (b) capital project impacts: customer authorization project, (c) customer information advisor, (d) privacy training, (e) cool zones, (f) expansion for clean transportation and (g) electric vehicle education & outreach.

Exhibit SDG&E-19, p. LCD-9 to LCD-18

ORA Position: ORA does not disagree with the majority of the upward adjustments. ORA disagrees with the \$498,000 requested for 4.7 FTEs for the "Expansion of Clean Transportation" program. ORA disagrees with cost increases that will lead to a non-whole number of FTEs and calculates an alternative forecast assuming that one FTE will fill each of the five proposed positions.

ORA's forecast recommendation is \$6.131 million.

Exhibit ORA-16, p. 34 to 36

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	3,140	3,003	-137
NonLabor	3,127	3,127	0
Nonstandard	0	0	0
TOTAL	6,267	6,130	-137

CHAPTER 2A11-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-19
Area: CS - INFORMATION & TECHNOLOGIES
Witness: Davidson, Lisa C.

NONSHARED O&M

Subject: Marketing Research & Analytics
Workpaper: 11N003.000

SDG&E Position: The MRA department is responsible for a wide variety of activities, which include developing strategic marketing plans, execution of communication tactics across various channels, oversight and management of SDG&E's websites, conducting customer research and analytics, supporting statewide collaboration regarding various marketing initiatives, and providing key services through mobile application development and management.

SDG&E chose a base year forecast method for TY 2019 with the following changes: (a) rate education & outreach, (b) marketing automation, (c) outage communication, (d) customer insight - surveys, (e) multicultural campaign, (f) RAMP Summer and Winter Prep Communication and (g) FOF business optimization.

Exhibit SDG&E-19, p. LCD-27 to LCD-44

ORA Position: ORA does not oppose the majority of the upward and downward adjustments. ORA contests the proposed increase of \$1,700,000 for Rate Education & Outreach. Using historical labor levels, ORA forecast alternative incremental contract resource needs for the programs. ORA's recommendation for TY 2019 is \$7.706 million, which is an increase of 24% above the BY 2016 recorded expenses.

Exhibit ORA-16, p. 39 to 41

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	3,112	3,112	0
NonLabor	5,462	4,594	-868
Nonstandard	0	0	0
TOTAL	8,574	7,706	-868

CHAPTER 2A11-a3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-19
Area: CS - INFORMATION & TECHNOLOGIES
Witness: Davidson, Lisa C.

NONSHARED O&M

Subject: Customer Programs Pricing and Other Office
Workpaper: 11N004.000

SDG&E Position: CP&P is responsible for analytical, technical and policy support for development of value-added customer solutions as well as rate design, strategy, electric load analysis, and demand forecasting.

SDG&E chose a base year forecast method for TY 2019 with the following changes: (a) Customer Pricing - full year labor & non-labor impact, (b) customer pricing regulatory compliance, (c) Medical Baseline (MBL) system upgrades, (d) Neighbor to Neighbor (NTN) system enhancements, (e) RAMP - Natural Gas Appliance Testing (NGAT) and (f) FOF business optimization.

Exhibit SDG&E-19, p. LCD-44 to LCD-49

ORA Position: ORA does not oppose the majority of the upward and downward adjustments. Instead, ORA only contests the proposed increase of \$341,000 (\$332,000 for three new FTEs in labor and \$9,000 in associated non-labor) for Customer Pricing Regulatory Compliance.

Exhibit ORA-16, p. 41 to 43

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	4,706	4,374	-332
NonLabor	1,699	1,691	-8
Nonstandard	0	0	0
TOTAL	6,405	6,065	-340

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

12. SDG&E-20 - SUPPLY MANAGEMENT & LOGISTICS AND SUPPLIER DIVERSITY

a. O&M - NON-SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	ORA	ORA vs. SDG&E	
1. 1SS001.000	4,119	4,119	0	2A12-a1
2. 1SS005.000	1,142	1,142	0	2A12-a2
TOTAL	5,261	5,261	0	

CHAPTER 2A12-a1

San Diego Gas & Electric Company
 2019 Test Year GRC A.17-10-007
 ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-20
Area: SUPPLY MANAGEMENT & LOGISTICS AND SUPPLIER DIVERSITY
Witness: Furbush, Sydney L.

NONSHARED O&M

Subject: LOGISTICS SHOPS SOUTH - POOL WAREHOUSING
Workpaper: 1SS001.000

SDG&E Position: SDG&E requests \$5.039* million for TY 2019 for Inventory Management.

Inventory Management is comprised of the following workpapers:

WP	2019
1SS001	\$4.119
1SS004	\$0.921
Total	\$5.040*

*Difference of \$0.001 due to rounding.

Exhibit SDG&E-20, p. DW-12 to DW-13

ORA Position: ORA does not oppose SDG&E's TY 2019 forecast of \$5.038* million for Inventory Management.

WP	2019
1SS001	\$4.119
1SS004	\$0.921
Total	\$5.040*

*Discrepancy of \$0.002 between ORA's testimony and ORA's RO model. ORA's testimony shows \$5.038 million while ORA's RO model shows \$5.040 million.

Exhibit ORA-18, p. 6

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	3,985	3,985	0
NonLabor	134	134	0
Nonstandard	0	0	0
TOTAL	4,119	4,119	0

CHAPTER 2A12-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-20
Area: SUPPLY MANAGEMENT & LOGISTICS AND SUPPLIER DIVERSITY
Witness: Furbush, Sydney L.

NONSHARED O&M

Subject: SUPPLIER DIVERSITY
Workpaper: 1SS005.000

SDG&E Position: Supplier Diversity requests \$1.142 million for SDG&E for TY 2019, which represents an increase of \$0.288 million above 2016 adjusted-recorded costs.

SDG&E uses the five-year average forecast methodology.

Exhibit SDG&E-20, p. DW-14

ORA Position: ORA does not oppose SDG&E's forecast of \$1.142 million for TY 2019 for Supplier Diversity.

Exhibit ORA-18, p. 6

Note: SDG&E identified an error during the discovery process resulting in a reduction of \$0.100 million to the TY 2019 forecast of \$1.142 million. This will be corrected in the August 2018 Update filing.
(Exhibit SCG-222/SDG&E-220 p. JC/SF-7)

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	614	614	0
NonLabor	528	528	0
Nonstandard	0	0	0
TOTAL	1,142	1,142	0

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

12. SDG&E-20 - SUPPLY MANAGEMENT & LOGISTICS AND SUPPLIER DIVERSITY

b. O&M - SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	ORA	ORA vs. SDG&E	
1. 1SS00A-USS.ALL	2,668	2,668	0	2A12-b1
2. 1SS00E-USS.ALL	719	719	0	2A12-b2
TOTAL	3,387	3,387	0	

CHAPTER 2A12-b1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-20
Area: SUPPLY MANAGEMENT & LOGISTICS AND SUPPLIER DIVERSITY
Witness: Furbush, Sydney L.

SHARED SERVICES O&M

Subject: CATEGORY MANAGEMENT
Workpaper: 1SS00A-USS.ALL

SDG&E Position: SDG&E requests \$2.668* million for TY 2019 for Procurement/Category Management.

Procurement/Category Management is comprised of the following workpapers:

WP	2019
2100-3013	\$1.111
2100-3331	\$0.803
2100-3332	\$0.755
Total	\$2.669*

*Difference of \$0.001 due to rounding.

Exhibit SDG&E-20, p. DW-16

ORA Position: ORA does not oppose SDG&E's TY 2019 forecast of \$2.668 million for Procurement/Category Management.

WP	2019
2100-3013	\$1.110
2100-3331	\$0.803
2100-3332	\$0.755
Total	\$2.668

Exhibit ORA-18, p. 6

CHAPTER 2A12-b1

Proposed TY2019 Forecast (in thousands of 2016 dollars)

SDG&E	Labor	NLbr	NSE	Total
2100-3013.000	621	489	0	1,110
2100-3331.000	803	0	0	803
2100-3332.000	746	9	0	755
Total	2,170	498	0	2,668

ORA	Labor	NLbr	NSE	Total
2100-3013.000	621	489	0	1,110
2100-3331.000	803	0	0	803
2100-3332.000	746	9	0	755
Total	2,170	498	0	2,668

Difference	Labor	NLbr	NSE	Total
2100-3013.000	0	0	0	0
2100-3331.000	0	0	0	0
2100-3332.000	0	0	0	0
Total	0	0	0	0

CHAPTER 2A12-b2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-20
Area: SUPPLY MANAGEMENT & LOGISTICS AND SUPPLIER DIVERSITY
Witness: Furbush, Sydney L.

SHARED SERVICES O&M

Subject: SUPPLY CHAIN POLICY & INTEGRATION
Workpaper: 1SS00E-USS.ALL

SDG&E Position: SDG&E requests \$0.720* million for TY 2019 for Policy & Integration.

*Amount differ from table below due to rounding.

Exhibit SDG&E-20, p. DW-16 to DW-17

ORA Position: ORA does not oppose SDG&E's TY 2019 forecast of \$0.719 million for Policy & Integration.

Exhibit ORA-18, p. 6

Proposed TY2019 Forecast (in thousands of 2016 dollars)

SDG&E	Labor	NLbr	NSE	Total
2100-3016.000	703	16	0	719
Total	703	16	0	719

ORA	Labor	NLbr	NSE	Total
2100-3016.000	703	16	0	719
Total	703	16	0	719

Difference	Labor	NLbr	NSE	Total
2100-3016.000	0	0	0	0
Total	0	0	0	0

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

13. SDG&E-21-R - FLEET SERVICES

a. O&M - NON-SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	ORA	ORA vs. SDG&E	
1. 1FS001.001	18,632	9,437	(9,195)	2A13-a1
2. 1FS001.002	3,480	1,148	(2,332)	2A13-a2
3. 1FS001.003	-1,166	-890	276	2A13-a3
4. 1FS001.004	2,445	1,135	(1,310)	2A13-a4
5. 1FS001.006	1,098	179	(919)	2A13-a5
6. 1FS002.000	12,062	11,179	(883)	2A13-a6
7. 1FS002.001	6,740	6,003	(737)	2A13-a7
TOTAL	43,291	28,191	(15,100)	

CHAPTER 2A13-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-21-R
Area: FLEET SERVICES
Witness: Herrera, Carmen L.

NONSHARED O&M

Subject: Amortization
Workpaper: 1FS001.001

SDG&E Position: SDG&E requests \$18.632 million for TY 2019 for Amortization.

SDG&E's amortization request consists of the annual repayment of principal for the Fleet Services leases composed of active lease obligations and new lease obligations for replacements or additional vehicles as needed by the operating groups.

A zero-based forecast methodology is used because costs vary according to lease amortization schedules for units currently in the fleet or new units added.

Exhibit SDG&E-21-R, CLH-6 to CLH-13

ORA Position: ORA recommends \$9.437 million for Amortization by using 2017 actual recorded costs to forecast SDG&E's TY 2019 expenses.

Exhibit ORA-18, p. 7-10

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	18,632	9,437	-9,195
TOTAL	18,632	9,437	-9,195

CHAPTER 2A13-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-21-R
Area: FLEET SERVICES
Witness: Herrera, Carmen L.

NONSHARED O&M

Subject: Interest
Workpaper: 1FS001.002

SDG&E Position: SDG&E requests \$3.480 million for TY 2019 for Interest.

All replacement and incremental vehicle additions are forecasted to be financed under lease arrangements with floating interest rates.

A zero-based forecast is appropriate because interest costs vary according to lease amortization balances for units currently in the fleet or new units added.

Exhibit SDG&E-21-R, CLH-6 to CLH-13

ORA Position: ORA recommends \$1.148 million for Interest by using 2017 actual recorded costs to forecast SDG&E's TY 2019 expenses.

Exhibit ORA-18, p. 7-10

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	3,480	1,148	-2,332
TOTAL	3,480	1,148	-2,332

CHAPTER 2A13-a3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-21-R
Area: FLEET SERVICES
Witness: Herrera, Carmen L.

NONSHARED O&M

Subject: Salvage
Workpaper: 1FS001.003

SDG&E Position: SDG&E requests -\$1.166 million for TY 2019 for Salvage.

Vehicles are sold for salvage at the end of their useful life. Any net proceeds are credited back to Fleet Services offsetting any incremental acquisition costs for replacement vehicles.

A zero-based forecast is appropriate because estimates of salvage proceeds for each forecast year are determined by multiplying the number of vehicles expected to be replaced during the year by the salvage received based on the 5-year average per-unit salvage amount.

Exhibit SDG&E-21-R, CLH-6 to CLH-13

ORA Position: ORA recommends -\$0.890 million for Salvage by using 2017 actual recorded costs to forecast SDG&E's TY 2019 expenses.

Exhibit ORA-18, p. 7-10

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	-1,166	-890	276
TOTAL	-1,166	-890	276

CHAPTER 2A13-a4

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-21-R
Area: FLEET SERVICES
Witness: Herrera, Carmen L.

NONSHARED O&M

Subject: License Fees
Workpaper: 1FS001.004

SDG&E Position: SDG&E requests \$2.445 million for TY 2019 for License Fees.

License fees payable to the State of California each year are a function of the age and composition of the fleet during that year and consist of several components based on vehicle weight, capacities, age, purchase price, and location.

A zero-based forecast, where the five-year ratio of license fees to amortization is used to determine the license fee costs, is the most reasonable forecasting method because historical trends or averages will not properly represent the costs for licenses fees.

Exhibit SDG&E-21-R, CLH-6 to CLH-13

ORA Position: ORA recommends \$1.135 million for License Fees by using 2017 actual recorded costs to forecast SDG&E's TY 2019 expenses.

In ORA testimony, License Fees and Sales Tax are grouped together as one category.

1FS001.004	\$1.135
1FS001.006	\$0.179
Total	\$1.314

Exhibit ORA-18, p. 7-10

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	2,445	1,135	-1,310
TOTAL	2,445	1,135	-1,310

CHAPTER 2A13-a5

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-21-R
Area: FLEET SERVICES
Witness: Herrera, Carmen L.

NONSHARED O&M

Subject: Sales Tax
Workpaper: 1FS001.006

SDG&E Position: SDG&E requests \$1.098 million for TY 2019 for Sales Tax.

To prevent paying excess sales tax at the time of transferring title, the Company has revised the way it pays sales tax on vehicle leases by incorporating sales tax into its monthly lease payments. Previously, SDG&E paid sales tax for vehicle leases up front. The change was necessary to avoid double payment of sales taxes in the event that vehicles are later purchased by SDG&E.

A zero-based forecast methodology is used to forecast sales tax.

Exhibit SDG&E-21-R, CLH-6 to CLH-13

ORA Position: ORA recommends \$0.179 million for Sales Tax by using 2017 actual recorded costs to forecast SDG&E's TY 2019 expenses.

In ORA testimony, License Fees and Sales Tax are grouped together as one category.

1FS001.004 \$1.135
1FS001.006 \$0.179
Total \$1.314

Exhibit ORA-18, p. 7-10

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	1,098	179	-919
TOTAL	1,098	179	-919

CHAPTER 2A13-a6

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-21-R
Area: FLEET SERVICES
Witness: Herrera, Carmen L.

NONSHARED O&M

Subject: Maintenance Operations
Workpaper: 1FS002.000

SDG&E Position: SDG&E requests \$12.062 million for TY 2019 for Maintenance Operations using a five-year average forecast methodology.

Inspection and maintenance activities are carried out at Fleet Services maintenance garages, including satellite facilities. Maintenance Operations includes: (1) safety inspections and routine maintenance of fleet vehicles; (2) repair of vehicle damage and replacement of worn and defective parts; and (3) compliance with applicable federal, state, and local environmental, safety, and emissions regulations.

Exhibit SDG&E-21-R, p. CLH-13 to CLH-16

ORA Position: ORA recommends \$11.179 million for Maintenance Operations for 2019.

ORA uses a three-year average (2014-2016), resulting in a forecast of \$11.023 million plus SDG&E's proposed adjustment of \$0.156 million for training, technology, and compliance.

ORA opposes SDG&E's proposed adjustments of \$0.148 million for the backfilling of service technicians and \$0.144 million for non-labor maintenance costs associated with 14 incremental vehicles.

Exhibit ORA-18, p. 11-12

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	6,620	6,364	-256
NonLabor	5,442	4,815	-627
Nonstandard	0	0	0
TOTAL	12,062	11,179	-883

CHAPTER 2A13-a7

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-21-R
Area: FLEET SERVICES
Witness: Herrera, Carmen L.

NONSHARED O&M

Subject: Automotive Fuels
Workpaper: 1FS002.001

SDG&E Position: SDG&E requests \$6.740 million for TY 2019 for Automotive Fuels using the five-year average forecast methodology.

Exhibit SDGE-21-R, p. CLH-13 to CLH-16

ORA Position: ORA's 2019 forecast of \$6.003 million for Automotive Fuel is \$737,000 lower than SDG&E's forecast. To determine its forecast, ORA uses a 3 year average (2014-2016) as opposed to SDG&E's 5 year average.

ORA accepts SDG&E's proposed incremental increase of \$349,000 to include the effects of the "new" fuel taxes.

ORA does not agree with SDG&E's proposed \$144,000 increase due to incremental vehicles.

Exhibit ORA-18, p. 12-13

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	6,740	6,003	-737
Nonstandard	0	0	0
TOTAL	6,740	6,003	-737

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

14. SDG&E-22 - REAL ESTATE, LAND SERVICES AND FACILITIES

a. O&M - SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	ORA	ORA vs. SDG&E	
1. 1RE00A-USS.ALL	1,288	1,288	0	2A14-a1
2. 1RE00F-USS.ALL	2,662	2,662	0	2A14-a2
TOTAL	3,950	3,950	0	

CHAPTER 2A14-a1

San Diego Gas & Electric Company
 2019 Test Year GRC A.17-10-007
 ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

SHARED SERVICES O&M

Subject: FACILITY OPERATIONS
Workpaper: 1RE00A-USS.ALL

SDG&E Position: SDG&E requests \$1.287 million for Facility Operations using a three-year average forecast methodology.

Facility Operations is comprised of the following workpapers.

WP	2019
2100-3028	\$0.037
2100-3323	\$0.492
2100-3610	\$0.758
Total	\$1.287

Exhibit SDG&E-22, p. RDT-20 to RDT-21

ORA Position: ORA does not oppose SDG&E's 2019 forecast of \$0.758 million for workpaper 2100-3610.

Exhibit ORA-18, p. 14

Proposed TY2019 Forecast (in thousands of 2016 dollars)

SDG&E	Labor	NLbr	NSE	Total
2100-3610.000	0	758	0	758
Total	0	758	0	758

ORA	Labor	NLbr	NSE	Total
2100-3610.000	0	758	0	758
Total	0	758	0	758

Difference	Labor	NLbr	NSE	Total
2100-3610.000	0	0	0	0
Total	0	0	0	0

CHAPTER 2A14-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

SHARED SERVICES O&M

Subject: CORPORATE CENTER MAINTENANCE
Workpaper: 1RE00F-USS.ALL

SDG&E Position: SDG&E forecasts \$2.662 million for Corporate Facilities Maintenance using a three-year average forecast methodology.

Exhibit SDG&E-22, p. RDT-25

ORA Position: ORA does not oppose SDG&E's 2019 forecast of \$2.662 million.

Exhibit ORA-18, p. 14

Note: SDG&E agrees with TURN's recommendation of using the four-year average as a reasonable forecast methodology. SDG&E will reflect the reduction of \$0.442 million in the August 2018 Update filing, resulting in a TY 2019 forecast of \$2.220 million.
(Exhibit SDG&E-222, p. RDT-8)

Proposed TY2019 Forecast (in thousands of 2016 dollars)

SDG&E	Labor	NLbr	NSE	Total
2100-0708.000	217	2,445	0	2,662
Total	217	2,445	0	2,662

ORA	Labor	NLbr	NSE	Total
2100-0708.000	217	2,445	0	2,662
Total	217	2,445	0	2,662

Difference	Labor	NLbr	NSE	Total
2100-0708.000	0	0	0	0
Total	0	0	0	0

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

14. SDG&E-22 - REAL ESTATE, LAND SERVICES AND FACILITIES

b. CAPITAL

Project	2017+2018+2019 (in 2016 \$, 000s)			Reference
	SDG&E	ORA	ORA vs. SDG&E	
1. 00700.0.ALL	906	743	(163)	2A14-b1
2. 00701.0.ALL	10,610	10,903	293	2A14-b2
3. 00703.0.ALL	4,559	3,246	(1,313)	2A14-b3
4. 00705.0.ALL	7,496	4,148	(3,348)	2A14-b4
5. 00707.0.ALL	9,208	3,533	(5,675)	2A14-b5
6. 00708.0.ALL	10,158	8,649	(1,509)	2A14-b6
7. 00709.0.ALL	39,268	16,083	(23,185)	2A14-b7
8. 00710.0.ALL	42,106	24,781	(17,325)	2A14-b8
9. 08729.0.ALL	11,163	7,374	(3,789)	2A14-b9
10. 13746.0.ALL	756	1,385	629	2A14-b10
11. 14753.0.ALL	2,592	2,559	(33)	2A14-b11
12. 14758.0.ALL	1,528	1,385	(143)	2A14-b12
13. 16766.0.ALL	16,261	18,005	1,744	2A14-b13
14. 16767.0.ALL	2,863	1,845	(1,018)	2A14-b14
15. 16768.0.ALL	10,943	9,569	(1,374)	2A14-b15
16. 16770.0.ALL	586	509	(77)	2A14-b16
17. 16771.0.ALL	3,204	2,303	(901)	2A14-b17
TOTAL	174,207	117,020	(57,187)	

CHAPTER 2A14-b1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: LAND BLANKET
Budget Code: 00700.0.ALL

SDG&E Position: SDG&E requests a total of \$0.302 million for 2017, \$0.302 million for 2018, and \$0.302 million for 2019 for Land Blanket projects.

Exhibit SCG-22, p. RDT-28 to RDT-29

ORA Position: ORA recommends \$0.139 million for 2017, \$0.302 million for 2018, and \$0.302 million for 2019 for Land Blanket projects..

ORA recommends adopting the 2017 adjusted-recorded capital expenditures and does not oppose SDG&E's forecast for 2018 and 2019.

Exhibit ORA-18, p. 17-18

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
00700A.001	302	302	302	906
Total	302	302	302	906
ORA	2017	2018	2019	Total
00700A.001	139	302	302	743
Total	139	302	302	743
Difference	2017	2018	2019	Total
00700A.001	-163	0	0	-163
Total	-163	0	0	-163

CHAPTER 2A14-b2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: STRUCTURES & IMPROVEMENTS BLANKET
Budget Code: 00701.0.ALL

SDG&E Position: SDG&E requests a total of \$1.935 million for 2017, \$4.861 million for 2018, and \$4.822 million for 2019 for Structure & Improvements.

Structure & Improvements are comprised of workpaper-sub 00701A.001, 00701A.003, and 00701A.004.

WPG	2017	2018	2019
00701A.001	\$1.532	\$4.256	\$3.310
00701A.003	\$0.000	\$0.000	\$1.008
00701A.004	\$0.403	\$0.605	\$0.504
Total	\$1.935	\$4.861	\$4.822

The amounts in the tables below reflect only those projects where a disallowance has been recommended by ORA.

Exhibit SCG-22, p. RDT-29 to RDT-30

ORA Position: ORA recommends \$3.690* million for 2017, \$2.644 million for 2018, and \$4.822 million for 2019 for Structure & Improvements.

ORA recommends adopting the 2017 adjusted-recorded capital expenditures as 2017 forecast. ORA opposes SDG&E 2018 forecasted expenditures and recommends a forecast of \$2.946 million (\$0.302 million for Land Blank and \$2.644 million for Structure & Improvements). ORA does not oppose SDG&E forecast for 2019.

WPG	2017	2018	2019
00701A.001	\$3.690	\$2.039	\$3.310
00701A.003	\$0.000	\$0.000	\$1.008
00701A.004	\$0.755	\$0.605	\$0.504
Total	\$4.445*	\$2.644	\$4.822

*Discrepancy between ORA's testimony and ORA's RO model. ORA's testimony did not pick up the amount of \$0.755 mil in workpaper-sub 00701A.004.

Exhibit ORA-18, p. 17-18

Note: SDG&E identified an error during the discovery process resulting in a reduction of \$0.181 million to the 2018 forecast. This correction will be reflected in the August 2018 Update filing. (Exhibit SDG&E-222, p. RDT-10)

CHAPTER 2A14-b2

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
00701A.001	1,532	4,256	3,310	9,098
00701A.004	403	605	504	1,512
Total	1,935	4,861	3,814	10,610

ORA	2017	2018	2019	Total
00701A.001	3,690	2,039	3,310	9,039
00701A.004	755	605	504	1,864
Total	4,445	2,644	3,814	10,903

Difference	2017	2018	2019	Total
00701A.001	2,158	-2,217	0	-59
00701A.004	352	0	0	352
Total	2,510	-2,217	0	293

CHAPTER 2A14-b3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: SAFETY/ENVIRONMENTAL
Budget Code: 00703.0.ALL

SDG&E Position: SDG&E requests a total of \$0.909 million for 2017, \$1.504million for 2018, and \$2.146 million for 2019 for Environmental/Safety Blanket projects.

The forecast method developed for this cost category is combination of zero-based and historical-based.

Environmental/Safety Blanket is comprised of workpaper-sub 00703A.001 and 00703A.002.

WPG	2017	2018	2019
00703A.001	\$0.456	\$1.504	\$2.146
00703A.002	\$0.453	\$0.000	\$0.000
Total	\$0.909	\$1.504	\$2.146

RAMP-related costs include mitigation activity for Employee, Contractor and Public Safety.

Exhibit SDG&E-22, p. RDT-30 to RDT-31

ORA Position: ORA recommends \$1.327* million for 2017, \$1.089 million for 2018, and \$1.089 million for 2019 for Environmental/Safety Blanket.

ORA recommends adopting the 2017 adjusted-recorded capital expenditures as 2017 forecast. ORA opposes SDG&E's forecast for 2018 and 2019, and recommends \$1.089 million for 2018 and 2019. ORA uses a 5 year average to determine its forecast of \$1.089 million for 2018 and 2019.

WPG	2017	2018	2019
00703A.001	\$0.278	\$1.089	\$1.089
00703A.002	\$0.790	\$0.000	\$0.000
Total	\$1.068*	\$1.089	\$1.089

*Discrepancy of \$0.259 million between ORA's testimony and ORA's RO model. ORA's testimony shows an amount of \$1.327 million while ORA's RO model shows an amount of \$1.068 million.

Exhibit ORA-18, p. 18-19

CHAPTER 2A14-b3

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
00703A.001	456	1,504	2,146	4,106
00703A.002	453	0	0	453
Total	909	1,504	2,146	4,559

ORA	2017	2018	2019	Total
00703A.001	278	1,089	1,089	2,456
00703A.002	790	0	0	790
Total	1,068	1,089	1,089	3,246

Difference	2017	2018	2019	Total
00703A.001	-178	-415	-1,057	-1,650
00703A.002	337	0	0	337
Total	159	-415	-1,057	-1,313

CHAPTER 2A14-b4

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: MISC EQUIPMENT BLANKET
Budget Code: 00705.0.ALL

SDG&E Position: SDG&E requests a total of \$1.956 million for 2017, \$3.475 million for 2018, and \$2.065 million for 2019 for Misc. Equipment Blanket.

Exhibit SCG-22, p. RDT-31

ORA Position: ORA recommends \$0.846 million for 2017, \$2.606 million for 2018, and \$0.696 million for 2019 for Misc. Equipment Blanket.

ORA recommends adopting the 2017 adjusted-recorded capital expenditures as 2017 forecast.

Exhibit ORA-18, p. 19-20

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
00705A.001	1,956	3,475	2,065	7,496
Total	1,956	3,475	2,065	7,496

ORA	2017	2018	2019	Total
00705A.001	846	2,606	696	4,148
Total	846	2,606	696	4,148

Difference	2017	2018	2019	Total
00705A.001	-1,110	-869	-1,369	-3,348
Total	-1,110	-869	-1,369	-3,348

CHAPTER 2A14-b5

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: SECURITY SYSTEMS BLANKET
Budget Code: 00707.0.ALL

SDG&E Position: SDG&E requests a total of \$1.760 million for 2017, \$3.401 million for 2018, and \$4.047 million for 2019 for Security Blanket projects.

RAMP-related costs include mitigation activity for Workplace Violence.

Exhibit SDG&E-22, p. RDT-32

ORA Position: ORA recommends \$1.356* million for 2017, \$0.775 million for 2018, and \$1.680 million for 2019 for Security Blanket projects.

ORA recommends adopting the 2017 adjusted-recorded capital expenditures as 2017 forecast.

*Discrepancy of \$0.278 million between ORA's testimony amount of \$1.356 million and ORA's RO model amount of \$1.078 million.

Exhibit ORA-18, p. 20-21

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
00707A.001	1,760	3,401	4,047	9,208
Total	1,760	3,401	4,047	9,208

ORA	2017	2018	2019	Total
00707A.001	1,078	775	1,680	3,533
Total	1,078	775	1,680	3,533

Difference	2017	2018	2019	Total
00707A.001	-682	-2,626	-2,367	-5,675
Total	-682	-2,626	-2,367	-5,675

CHAPTER 2A14-b6

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: COMM. PLANT BLKT-INFRASTRUCTURE & RELIAB
Budget Code: 00708.0.ALL

SDG&E Position: SDG&E requests a total of \$1.560 million for 2017, \$1.947 million for 2018, and \$6.651 million for 2019 for Infrastructure/Reliability Blanket projects.

WPG	2017	2018	2019
00708A.001	\$1.560	\$1.947	\$4.636
00708A.003	\$0.000	\$0.000	\$2.015
Total	\$1.560	\$1.947	\$6.651

Exhibit SDG&E-22, p. RDT-33 to RDT-34

ORA Position: ORA recommends \$2.715 million for 2017, \$0.615 million for 2018, and \$5.319 million for 2019 for Infrastructure/Reliability Blanket projects.

ORA recommends adopting the 2017 adjusted-recorded capital expenditures as 2017 forecast.

WPG	2017	2018	2019
00708A.001	\$2.715	\$0.615	\$3.304
00708A.003	\$0.000	\$0.000	\$2.015
Total	\$2.715	\$0.615	\$5.319

Exhibit ORA-18, p. 21

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
00708A.001	1,560	1,947	4,636	8,143
00708A.003	0	0	2,015	2,015
Total	1,560	1,947	6,651	10,158

ORA	2017	2018	2019	Total
00708A.001	2,715	615	3,304	6,634
00708A.003	0	0	2,015	2,015
Total	2,715	615	5,319	8,649

Difference	2017	2018	2019	Total
00708A.001	1,155	-1,332	-1,332	-1,509
00708A.003	0	0	0	0
Total	1,155	-1,332	-1,332	-1,509

CHAPTER 2A14-b7

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: COMM. PLANT BLKT-REMODEL/RELOC/RECONFIG
Budget Code: 00709.0.ALL

SDG&E Position: SDG&E requests a total of \$5.605 million for 2017, \$12.984 million for 2018, and \$24.155 million for 2019 for Remodels & Reconfiguration projects.

The amounts in the tables below reflect only those projects where a disallowance has been recommended by ORA.

Exhibit SDG&E-22, p. RDT-34 to RDT-35

ORA Position: ORA recommends \$9.338* million for 2017, \$2.784 million for 2018, and \$8.612 million for 2019 for Remodels & Reconfigurations Blanket projects.

The forecast amounts grouped the following projects together - Remodel Blanket, Annex Plus TI, CP6 Emer. Office, Remaining Projects.

WPG	2017	2018	2019
00709A	\$8.613	\$2.784	\$8.162
16770A	\$0.509	\$0.000	\$0.000
Total	\$9.122*	\$2.784	\$8.162

ORA recommends adopting the 2017 adjusted-recorded capital expenditures as 2017 forecast.

Discrepancy of \$0.216 million between ORA's testimony and ORA's ORA model. ORA's testimony shows \$9.338 million while ORA's model shows \$9.122 million.

Exhibit ORA-18, p. 23-24

CHAPTER 2A14-b7

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
00709A.001	1,260	2,280	2,868	6,408
00709A.002	2,821	0	0	2,821
00709A.003	0	0	15,993	15,993
00709A.004	0	0	2,826	2,826
00709A.008	0	10,200	0	10,200
00709A.009	1,020	0	0	1,020
Total	5,101	12,480	21,687	39,268

ORA	2017	2018	2019	Total
00709A.001	6,162	2,280	2,868	11,310
00709A.002	0	0	0	0
00709A.003	0	0	0	0
00709A.004	0	0	2,826	2,826
00709A.008	0	0	0	0
00709A.009	1,947	0	0	1,947
Total	8,109	2,280	5,694	16,083

Difference	2017	2018	2019	Total
00709A.001	4,902	0	0	4,902
00709A.002	-2,821	0	0	-2,821
00709A.003	0	0	-15,993	-15,993
00709A.004	0	0	0	0
00709A.008	0	-10,200	0	-10,200
00709A.009	927	0	0	927
Total	3,008	-10,200	-15,993	-23,185

CHAPTER 2A14-b8

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: COMM. PLANT BLKT-BUSINESS UNIT EXPANSION
Budget Code: 00710.0.ALL

SDG&E Position: SDG&E requests a total of \$10.446 million for 2017, \$19.068 million for 2018, and \$16.623 million for 2019 for Business Unit Expansions.

The amounts in the tables below reflect only those projects where a disallowance has been recommended by ORA.

Exhibit SDG&E-22, p. RDT-35 to RDT-37

ORA Position: ORA recommends \$4.146 million for 2017, \$16.060 million for 2018, and \$8.608 million for 2019 for Business Unit Expansion.

ORA recommends adopting the 2017 adjusted-recorded capital expenditures as 2017 forecast and recommends lowering SDG&E's 2018 & 2019 forecast related to capital expenditure forecasts for the Kearney Master Plan, Mission Critical Facility Plan, and a portion of the Business Unit Expansion Blanket.

Exhibit ORA-18, p. 24-25

Note: SDG&E agrees to remove the Ramona C&O Expansion Construction, Kearny Master Plan Phase 1, and the Mission Critical Facility Consolidation & Expansion projects from the 2019 Revenue Requirement since they will not be in service by TY 2019. SDG&E will reflect these projects will not be going into service in TY 2019 in the August 2018 Update filing. However, SDG&E respectfully requests Commission recognition that SDG&E will be spending capital on these initiatives in this rate case cycle as required to progress them through test year 2019 and beyond.
(SDG&E-222, p. RDT-19 to RDT-22)

CHAPTER 2A14-b8

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
00710A.001	1,378	1,108	7,707	10,193
00710A.002	8,564	13,944	0	22,508
00710A.004	0	1,496	3,540	5,036
00710A.006	0	0	378	378
00710A.007	504	1,512	1,975	3,991
Total	10,446	18,060	13,600	42,106

ORA	2017	2018	2019	Total
00710A.001	823	1,108	5,207	7,138
00710A.002	3,321	13,944	0	17,265
00710A.004	0	0	0	0
00710A.006	0	0	378	378
00710A.007	0	0	0	0
Total	4,144	15,052	5,585	24,781

Difference	2017	2018	2019	Total
00710A.001	-555	0	-2,500	-3,055
00710A.002	-5,243	0	0	-5,243
00710A.004	0	-1,496	-3,540	-5,036
00710A.006	0	0	0	0
00710A.007	-504	-1,512	-1,975	-3,991
Total	-6,302	-3,008	-8,015	-17,325

CHAPTER 2A14-b9

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: Energy Efficiency Program
Budget Code: 08729.0.ALL

SDG&E Position: SDG&E requests a total of \$2.625 million for 2017, \$2.814 million for 2018, and \$5.724 million for 2019 for Alternative Energy Systems

Exhibit SDG&E-22, p. RDT-37

ORA Position: ORA recommends \$2.124 million for 2017, \$2.625 million for 2018, and \$2.625 million for 2019 for Alternative Energy Systems.

ORA recommends adopting the 2017 adjusted-recorded capital expenditures for 2017 forecast.

Exhibit ORA-18, p. 22-23

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
08729A.001	2,625	2,814	5,724	11,163
Total	2,625	2,814	5,724	11,163

ORA	2017	2018	2019	Total
08729A.001	2,124	2,625	2,625	7,374
Total	2,124	2,625	2,625	7,374

Difference	2017	2018	2019	Total
08729A.001	-501	-189	-3,099	-3,789
Total	-501	-189	-3,099	-3,789

CHAPTER 2A14-b10

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: LAND SERVICES ARCHIBUS SYSTEM
Budget Code: 13746.0.ALL

SDG&E Position: SDG&E requests a total of \$0.756 million for 2017, \$1.008 million for 2018, and \$0.504 million for the Land Services Archibus System.

The amounts in the tables below reflect only those projects where a disallowance has been recommended by ORA.

Exhibit SDG&E-22, p. RDT-37 to RDT-39

ORA Position: ORA recommends \$1.385 million for 2017, \$1.008 million for 2018, and \$0.504 million for 2019 for Archibus Business Improvements.

ORA recommends adopting the 2017 adjusted-recorded capital expenditures as 2017 forecast.

Exhibit ORA-18, p. 16

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
13746A.001	756	0	0	756
Total	756	0	0	756
ORA	2017	2018	2019	Total
13746A.001	1,385	0	0	1,385
Total	1,385	0	0	1,385
Difference	2017	2018	2019	Total
13746A.001	629	0	0	629
Total	629	0	0	629

CHAPTER 2A14-b11

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: CP6 CUSTOMER CALL CTR TI
Budget Code: 14753.0.ALL

SDG&E Position: SDG&E requests a total of \$2.592 million for 2017 only for CP6 Customer Call Center Improvements

Exhibit SDG&E-22, p. RDT-39

ORA Position: ORA recommends \$2.559 million for 2017 and recommends adopting the 2017 adjusted-recorded capital expenditures as 2017 forecast.

Exhibit ORA-18, p. 23-24

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
14753A.001	2,592	0	0	2,592
Total	2,592	0	0	2,592

ORA	2017	2018	2019	Total
14753A.001	2,559	0	0	2,559
Total	2,559	0	0	2,559

Difference	2017	2018	2019	Total
14753A.001	-33	0	0	-33
Total	-33	0	0	-33

CHAPTER 2A14-b12

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: RBDC SERVER RM #1 CRAC UNIT REPLACEMENT
Budget Code: 14758.0.ALL

SDG&E Position: SDG&E requests a total of \$1.528 million for 2017 only for the RBDC Server Room #1 CRAC Replacement.

Exhibit SDG&E-22, p. RDT-40

ORA Position: ORA recommends \$1.385 million for 2017 by adopting the 2017 adjusted-recorded capital expenditures as 2017 forecast.

ORA groups WPG 16771A and 14758A under the RBDC Power Reliability/Service category.

WPG	2017	2018	2019
16771A	\$2.303	\$1.512	\$8.263
14758A	\$1.385	\$0.000	\$0.000
Total	\$3.688	\$1.512	\$8.263

Exhibit ORA-18, p. 16-17

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
14758A.001	1,528	0	0	1,528
Total	1,528	0	0	1,528
ORA	2017	2018	2019	Total
14758A.001	1,385	0	0	1,385
Total	1,385	0	0	1,385
Difference	2017	2018	2019	Total
14758A.001	-143	0	0	-143
Total	-143	0	0	-143

CHAPTER 2A14-b13

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: Trans Energy Management System Modernization
Budget Code: 16766.0.ALL

SDG&E Position: SDG&E requests a total of \$5.199 million for 2017, \$11.062 million for 2018, and \$0.000 million for 2019 for the Transmission Energy Management System.

RAMP-related costs include mitigation activity for Major Disturbance to Electrical Service (Blackout) and Fail to Blackstart.

Exhibit SDG&E-22, p. RDT-41 to RDT-42

ORA Position: ORA recommends \$6.943 million for 2017, \$11.062 million for 2018, and \$0.000 million for 2019.

ORA groups WPS 16766A.001 and 16767A.001 under the Trans. Energy/Mission Hardening category.

WPG	2017	2018	2019
16766A.001	\$6.943	\$11.062	\$0.000
16767A.001	\$1.775	\$ 0.070	\$0.000
Total	\$8.718	\$11.132	\$0.000

ORA recommends adopting the 2017 adjusted-recorded capital expenditures as 2017 forecast.

Exhibit ORA-18, p. 16

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
16766A.001	5,199	11,062	0	16,261
Total	5,199	11,062	0	16,261

ORA	2017	2018	2019	Total
16766A.001	6,943	11,062	0	18,005
Total	6,943	11,062	0	18,005

Difference	2017	2018	2019	Total
16766A.001	1,744	0	0	1,744
Total	1,744	0	0	1,744

CHAPTER 2A14-b14

San Diego Gas & Electric Company
 2019 Test Year GRC A.17-10-007
 ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: MISSION CONTROL BUILDING & SITE SECURITY
Budget Code: 16767.0.ALL

SDG&E Position: SDG&E requests a total of \$2.793 million for 2017, \$0.070 million for 2018, and \$0.000 million for 2019 for Mission Control Building Critical Asset Hardening.

RAMP-related costs include mitigation activity for Workforce Violence.

Exhibit SDG&E-22, p. RDT-42

ORA Position: ORA recommends \$1.775 million for 2017, \$0.070 million for 2018, and \$0.000 million for 2019.

ORA groups WPS 16766A.001 and 16767A.001 under the Trans. Energy/Mission Hardening category.

WPG	2017	2018	2019
16766A.001	\$6.943	\$11.062	\$0.000
16767A.001	\$1.775	\$ 0.070	\$0.000
Total	\$8.718	\$11.132	\$0.000

ORA recommends adopting the 2017 adjusted-recorded capital expenditures as 2017 forecast.

Exhibit ORA-18, p. 16-17

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
16767A.001	2,793	70	0	2,863
Total	2,793	70	0	2,863
ORA	2017	2018	2019	Total
16767A.001	1,775	70	0	1,845
Total	1,775	70	0	1,845
Difference	2017	2018	2019	Total
16767A.001	-1,018	0	0	-1,018
Total	-1,018	0	0	-1,018

CHAPTER 2A14-b15

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: CP East Tenant Improvements
Budget Code: 16768.0.ALL

SDG&E Position: SDG&E requests a total of \$10.943 million for 2017, \$4.494 million for 2018, and \$4.947 million for 2019 for CP East Tenant Improvement.

The amounts in the tables below reflect only those projects where a disallowance has been recommended by ORA.

Exhibit SDG&E-22, p. RDT-43

ORA Position: ORA recommends \$9.569 million for 2017, \$4.494 million for 2018, and \$4.497 million for 2019 for CP East TI.

ORA recommends adopting the 2017 adjusted-recorded capital expenditures as 2017 forecast. ORA does not oppose SDG&E's forecast for 2018 and 2019.

Exhibit ORA-18, p. 23-24

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
16768A.001	10,943	0	0	10,943
Total	10,943	0	0	10,943
ORA	2017	2018	2019	Total
16768A.001	9,569	0	0	9,569
Total	9,569	0	0	9,569
Difference	2017	2018	2019	Total
16768A.001	-1,374	0	0	-1,374
Total	-1,374	0	0	-1,374

CHAPTER 2A14-b16

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: Moreno Valley Admin Building Improvements
Budget Code: 16770.0.ALL

SDG&E Position: SDG&E requests a total of \$0.586 million for 2017 only for Moreno Admin Bldg Back-up Power Improvements.

Exhibit SDG&E-22, p. RDT-43

ORA Position: ORA recommends \$0.509 million for 2017 only. ORA recommends adopting the 2017 adjusted-recorded capital expenditures as 2017 forecast.

This project is grouped under the "Remaining Projects" in ORA's testimony Table 18-24.

Exhibit ORA-18, p. 23-24

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
16770A.002	586	0	0	586
Total	586	0	0	586

ORA	2017	2018	2019	Total
16770A.002	509	0	0	509
Total	509	0	0	509

Difference	2017	2018	2019	Total
16770A.002	-77	0	0	-77
Total	-77	0	0	-77

CHAPTER 2A14-b17

San Diego Gas & Electric Company
 2019 Test Year GRC A.17-10-007
 ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: RBDC POWER RELIABILITY IMPROVEMENTS
Budget Code: 16771.0.ALL

SDG&E Position: SDG&E requests a total of \$3.204 million for 2017, \$1.512 million for 2018, and \$8.263 million for RBDC Power Reliability Improvements.

The amounts in the tables below reflect only those projects where a disallowance has been recommended by ORA.

Exhibit SDG&E-22, p. RDT-45

ORA Position: ORA recommends \$2.303 million for 2017, \$1.512 million for 2018, and \$8.263 million for 2019.

ORA groups WPG 16771A and 14758A under the RBDC Power Reliability/Service category.

WPG	2017	2018	2019
16771A	\$2.303	\$1.512	\$8.263
14758A	\$1.385	\$0.000	\$0.000
Total	\$3.688	\$1.512	\$8.263

ORA recommends adopting the 2017 adjusted-recorded capital expenditures as 2017 forecast. ORA does not oppose SDG&E's forecast for 2018 and 2019.

Exhibit ORA-18, p. 16-17

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
16771A.001	3,204	0	0	3,204
Total	3,204	0	0	3,204
ORA	2017	2018	2019	Total
16771A.001	2,303	0	0	2,303
Total	2,303	0	0	2,303
Difference	2017	2018	2019	Total
16771A.001	-901	0	0	-901
Total	-901	0	0	-901

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

15. SDG&E-24-R - INFORMATION TECHNOLOGY

a. O&M - NON-SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	ORA	ORA vs. SDG&E	
1. 1IT001.000	17,489	15,439	(2,050)	2A15-a1
2. 1IT002.000	15,198	3,796	(11,402)	2A15-a2
3. 1IT003.000	-2,946	0	2,946	2A15-a3
TOTAL	29,741	19,235	(10,506)	

CHAPTER 2A15-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-24-R
Area: INFORMATION TECHNOLOGY
Witness: Olmsted, Christopher R.

NONSHARED O&M

Subject: IT Applications NSS
Workpaper: 11T001.000

SDG&E Position: Applications support the development, implementation, and maintenance of computer software utilized by customers, employees, and/or vender partners. The forecast methodology developed for IT costs is the base year (2016) recorded, plus adjustments.

Exhibit SDG&E-24-R, p. CRO-5

ORA Position: ORA focused on the total O&M expense level and developed its 2019 forecast by multiplying SDG&E's 2019 forecast by 64.67%, its 2017 adjusted, recorded expense divided by its 2017 forecast.

Exhibit ORA-20, p. 10

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	6,876	6,342	-534
NonLabor	10,209	9,097	-1,112
Nonstandard	404	0	-404
TOTAL	17,489	15,439	-2,050

CHAPTER 2A15-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-24-R
Area: INFORMATION TECHNOLOGY
Witness: Olmsted, Christopher R.

NONSHARED O&M

Subject: IT Infrastructure NSS
Workpaper: 11T002.000

SDG&E Position: IT Infrastructure supports the design, implementation, and operation of the Company's computing infrastructure, including both hardware (ranging from desktop computing systems and servers to storage systems) and software (including middleware, production control, operating systems, and other low-level software systems).

The forecast methodology developed for IT costs is the base year (2016) recorded, plus adjustments.

Exhibit SDG&E-24-R, p. CRO-5

ORA Position: ORA focused on the total O&M expense level and developed its 2019 forecast by multiplying SDG&E's 2019 forecast by 64.67%, its 2017 adjusted, recorded expense divided by its 2017 forecast.

Exhibit ORA-20, p. 10

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	1,735	707	-1,028
NonLabor	11,208	3,089	-8,119
Nonstandard	2,255	0	-2,255
TOTAL	15,198	3,796	-11,402

CHAPTER 2A15-a3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-24-R
Area: INFORMATION TECHNOLOGY
Witness: Olmsted, Christopher R.

NONSHARED O&M

Subject: IT Support NSS
Workpaper: 11T003.000

SDG&E Position: This category of costs includes labor and non-labor for cost centers that are not specifically aligned with the other IT areas. Examples would include officer costs, budget and planning activities, and intern/associate program.
The forecast methodology developed for IT costs is the base year (2016) recorded, plus adjustments.

Exhibit SDG&E-24-R, p. CRO-5

ORA Position: ORA focused on the total O&M expense level and developed its 2019 forecast by multiplying SDG&E's 2019 forecast by 64.67%, its 2017 adjusted, recorded expense divided by its 2017 forecast.

Exhibit ORA-20, p. 10

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	163	0	-163
NonLabor	-3,224	0	3,224
Nonstandard	115	0	-115
TOTAL	-2,946	0	2,946

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

15. SDG&E-24-R - INFORMATION TECHNOLOGY

b. O&M - SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	ORA	ORA vs. SDG&E	
1. 1IT00A-USS.ALL	16,251	15,522	(729)	2A15-b1
2. 1IT00B-USS.ALL	38,239	37,437	(802)	2A15-b2
3. 1IT00C-USS.ALL	4,219	3,942	(277)	2A15-b3
4. 1IT00Z-USS.ALL	-1	261	262	2A15-b4
TOTAL	58,708	57,162	(1,546)	

CHAPTER 2A15-b1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-24-R
Area: INFORMATION TECHNOLOGY
Witness: Olmsted, Christopher R.

SHARED SERVICES O&M

Subject: Applications
Workpaper: 1IT00A-USS.ALL

SDG&E Position: Applications support the development, implementation, and maintenance of computer software utilized by customers, employees, and/or vendor partners. The forecast methodology developed for IT costs is the base year (2016) recorded, plus adjustments.

Exhibit SDG&E-24-R, p. CRO-5

ORA Position: ORA focused on the total O&M expense level and developed its 2019 forecast by multiplying SDG&E's 2019 forecast down by 97.35%, its 2017 adjusted, recorded expense divided by its 2017 forecast.

Exhibit ORA-20, p. 12

CHAPTER 2A15-b1

Proposed TY2019 Forecast (in thousands of 2016 dollars)

SDG&E	Labor	NLbr	NSE	Total
2100-3071.000	1,604	15	0	1,619
2100-3072.000	1,549	23	0	1,572
2100-3073.000	1,642	12	0	1,654
2100-3074.000	642	11	0	653
2100-3088.000	317	8	0	325
2100-3089.000	876	18	0	894
2100-3091.000	2,039	30	0	2,069
2100-3102.000	488	55	0	543
2100-3623.000	0	6,252	0	6,252
2100-3848.000	349	321	0	670
Total	9,506	6,745	0	16,251

ORA	Labor	NLbr	NSE	Total
2100-3071.000	1,267	17	0	1,284
2100-3072.000	1,268	16	0	1,284
2100-3073.000	1,455	29	0	1,484
2100-3074.000	907	10	0	917
2100-3088.000	419	48	0	467
2100-3089.000	453	197	0	650
2100-3091.000	2,260	90	0	2,350
2100-3102.000	303	37	0	340
2100-3623.000	0	5,838	0	5,838
2100-3848.000	520	388	0	908
Total	8,852	6,670	0	15,522

Difference	Labor	NLbr	NSE	Total
2100-3071.000	-337	2	0	-335
2100-3072.000	-281	-7	0	-288
2100-3073.000	-187	17	0	-170
2100-3074.000	265	-1	0	264
2100-3088.000	102	40	0	142
2100-3089.000	-423	179	0	-244
2100-3091.000	221	60	0	281
2100-3102.000	-185	-18	0	-203
2100-3623.000	0	-414	0	-414
2100-3848.000	171	67	0	238
Total	-654	-75	0	-729

CHAPTER 2A15-b2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-24-R
Area: INFORMATION TECHNOLOGY
Witness: Olmsted, Christopher R.

SHARED SERVICES O&M

Subject: Infrastructure
Workpaper: 11T00B-USS.ALL

SDG&E Position: IT Infrastructure supports the design, implementation, and operation of the Company's computing infrastructure, including both hardware (ranging from desktop computing systems and servers to storage systems) and software (including middleware, production control, operating systems, and other low-level software systems).

The forecast methodology developed for IT costs is the base year (2016) recorded, plus adjustments.

Exhibit SDG&E-24-R, p. CRO-5

ORA Position: ORA focused on the total O&M expense level and developed its 2019 forecast by multiplying SDG&E's 2019 forecast down by 97.35%, its 2017 adjusted, recorded expense divided by its 2017 forecast.

Exhibit ORA-20, p. 12

CHAPTER 2A15-b2

Proposed TY2019 Forecast (in thousands of 2016 dollars)

SDG&E	Labor	NLbr	NSE	Total
2100-0207.000	1,612	433	0	2,045
2100-3095.000	0	34	0	34
2100-3097.000	1,074	581	0	1,655
2100-3100.000	536	33	0	569
2100-3106.000	0	5,947	0	5,947
2100-3107.000	0	2	0	2
2100-3334.000	877	11	0	888
2100-3498.000	241	127	0	368
2100-3500.000	0	1	0	1
2100-3502.000	1,812	275	0	2,087
2100-3683.000	195	21	0	216
2100-3684.000	663	104	0	767
2100-3698.000	292	1	0	293
2100-3814.000	524	575	0	1,099
2100-3824.000	552	205	0	757
2100-3855.000	0	2	0	2
2100-3856.000	0	974	0	974
2100-3884.000	0	2,397	0	2,397
2100-3885.000	418	85	0	503
2100-3888.000	63	4	0	67
2100-3900.000	255	34	0	289
2100-3916.000	0	4,818	0	4,818
2100-3921.000	0	10,438	0	10,438
2100-3924.000	0	1,468	0	1,468
2100-3926.000	0	193	0	193
2100-3954.000	87	1	0	88
2100-3975.000	152	122	0	274
Total	9,353	28,886	0	38,239

ORA	Labor	NLbr	NSE	Total
2100-0207.000	1,754	406	0	2,160
2100-3095.000	0	32	0	32
2100-3097.000	1,089	563	0	1,652
2100-3100.000	798	122	0	920
2100-3106.000	0	6,060	0	6,060
2100-3107.000	336	5	0	341
2100-3334.000	672	258	0	930
2100-3498.000	250	115	0	365
2100-3500.000	0	5	0	5
2100-3502.000	1,540	402	0	1,942
2100-3683.000	396	29	0	425
2100-3684.000	761	82	0	843
2100-3698.000	271	1	0	272
2100-3814.000	471	727	0	1,198
2100-3824.000	538	13	0	551
2100-3855.000	0	11	0	11
2100-3856.000	0	1,058	0	1,058
2100-3884.000	0	2,232	0	2,232
2100-3885.000	240	218	0	458
2100-3888.000	40	6	0	46
2100-3900.000	195	90	0	285
2100-3916.000	0	5,008	0	5,008
2100-3921.000	0	8,409	0	8,409
2100-3924.000	0	1,188	0	1,188
2100-3926.000	0	256	0	256
2100-3954.000	38	2	0	40

CHAPTER 2A15-b2

2100-3975.000	504	246	0	750
Total	9,893	27,544	0	37,437

Difference	Labor	NLbr	NSE	Total
2100-0207.000	142	-27	0	115
2100-3095.000	0	-2	0	-2
2100-3097.000	15	-18	0	-3
2100-3100.000	262	89	0	351
2100-3106.000	0	113	0	113
2100-3107.000	336	3	0	339
2100-3334.000	-205	247	0	42
2100-3498.000	9	-12	0	-3
2100-3500.000	0	4	0	4
2100-3502.000	-272	127	0	-145
2100-3683.000	201	8	0	209
2100-3684.000	98	-22	0	76
2100-3698.000	-21	0	0	-21
2100-3814.000	-53	152	0	99
2100-3824.000	-14	-192	0	-206
2100-3855.000	0	9	0	9
2100-3856.000	0	84	0	84
2100-3884.000	0	-165	0	-165
2100-3885.000	-178	133	0	-45
2100-3888.000	-23	2	0	-21
2100-3900.000	-60	56	0	-4
2100-3916.000	0	190	0	190
2100-3921.000	0	-2,029	0	-2,029
2100-3924.000	0	-280	0	-280
2100-3926.000	0	63	0	63
2100-3954.000	-49	1	0	-48
2100-3975.000	352	124	0	476
Total	540	-1,342	0	-802

CHAPTER 2A15-b3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-24-R
Area: INFORMATION TECHNOLOGY
Witness: Olmsted, Christopher R.

SHARED SERVICES O&M

Subject: IT Support
Workpaper: 1IT00C-USS.ALL

SDG&E Position: This category of costs includes labor and non-labor for cost centers that are not specifically aligned with the other IT areas. Examples would include officer costs, budget and planning activities, and intern/associate program.
The forecast methodology developed for IT costs is the base year (2016) recorded, plus adjustments.

Exhibit SDG&E-24-R, p. CRO-5

ORA Position: ORA focused on the total O&M expense level and developed its 2019 forecast by multiplying SDG&E's 2019 forecast down by 97.35%, its 2017 adjusted, recorded expense divided by its 2017 forecast.

Exhibit ORA-20, p. 12

CHAPTER 2A15-b3

Proposed TY2019 Forecast (in thousands of 2016 dollars)

SDG&E	Labor	NLbr	NSE	Total
2100-3161.000	485	110	0	595
2100-3317.000	78	593	0	671
2100-3699.000	291	195	0	486
2100-3713.000	30	25	0	55
2100-3733.000	460	384	0	844
2100-3807.000	129	22	0	151
2100-3842.000	1,378	39	0	1,417
Total	2,851	1,368	0	4,219

ORA	Labor	NLbr	NSE	Total
2100-3161.000	459	61	0	520
2100-3317.000	87	558	0	645
2100-3699.000	317	113	0	430
2100-3713.000	19	2	0	21
2100-3733.000	453	134	0	587
2100-3807.000	258	96	0	354
2100-3842.000	1,326	59	0	1,385
Total	2,919	1,023	0	3,942

Difference	Labor	NLbr	NSE	Total
2100-3161.000	-26	-49	0	-75
2100-3317.000	9	-35	0	-26
2100-3699.000	26	-82	0	-56
2100-3713.000	-11	-23	0	-34
2100-3733.000	-7	-250	0	-257
2100-3807.000	129	74	0	203
2100-3842.000	-52	20	0	-32
Total	68	-345	0	-277

CHAPTER 2A15-b4

San Diego Gas & Electric Company
 2019 Test Year GRC A.17-10-007
 ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-24-R
Area: INFORMATION TECHNOLOGY
Witness: Olmsted, Christopher R.

SHARED SERVICES O&M

Subject: DESKTOP HARDWARE
Workpaper: 11T00Z-USS.ALL

SDG&E Position: This cost center is retired and not included in SDG&E's forecast.

ORA Position: ORA focused on the total O&M expense level and developed its 2019 forecast by multiplying SDG&E's 2019 forecast down by 97.35%, its 2017 adjusted, recorded expense divided by its 2017 forecast.

Exhibit ORA-20, p. 12

Note: It appears that a forecast was entered into the ORA Results of Operations (RO) Model to this workpaper by mistake.

Proposed TY2019 Forecast (in thousands of 2016 dollars)

SDG&E	Labor	NLbr	NSE	Total
2100-3099.000	0	-1	0	-1
Total	0	-1	0	-1

ORA	Labor	NLbr	NSE	Total
2100-3099.000	0	261	0	261
Total	0	261	0	261

Difference	Labor	NLbr	NSE	Total
2100-3099.000	0	262	0	262
Total	0	262	0	262

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

15. SDG&E-24-R - INFORMATION TECHNOLOGY

c. CAPITAL

Project	2017+2018+2019 (in 2016 \$, 000s)			Reference
	SDG&E	ORA	ORA vs. SDG&E	
1. 00810.0.ALL	199	456	257	2A15-c1
2. 00811.0.ALL	22,730	36,178	13,448	2A15-c2
3. 00813.0.ALL	14,049	10,768	(3,281)	2A15-c3
4. 00814.0.ALL	454	891	437	2A15-c4
5. 00818.0.ALL	856	611	(245)	2A15-c5
6. 00827.0.ALL	12,557	13,193	636	2A15-c6
7. 00829.0.ALL	1,367	1,648	281	2A15-c7
8. 00831.0.ALL	7,095	13,123	6,028	2A15-c8
9. 00832.0.ALL	4,521	4,971	450	2A15-c9
10. 00833.0.ALL	48,891	34,735	(14,156)	2A15-c10
11. 00834.0.ALL	55,671	21,431	(34,240)	2A15-c11
12. 03849.0.ALL	3,543	1,244	(2,299)	2A15-c12
13. 03851.0.ALL	9,500	2,672	(6,828)	2A15-c13
14. 03852.0.ALL	3,046	549	(2,497)	2A15-c14
15. 14860.0.ALL	9,548	10,413	865	2A15-c15
16. 15869.0.ALL	218	237	19	2A15-c16
17. 16871.0.ALL	725	508	(217)	2A15-c17
TOTAL	194,970	153,628	(41,342)	

CHAPTER 2A15-c1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-24-R
Area: INFORMATION TECHNOLOGY
Witness: Olmsted, Christopher R.

CAPITAL EXPENDITURES

Project: 2100/00810.0
Budget Code: 00810.0.ALL

SDG&E Position: See supplemental page for a listing of projects within this budget code and the accompanying 2017-2019 forecast and exhibit reference.

ORA Position: For 2017 capital expenditures, ORA used recorded adjusted data supplied by SDG&E.

Exhibit ORA-20, p. 13

Note: Tables below show only the projects where a disallowance has been recommended. The ORA figures shown below are from the RO Model.

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
00810A.001	199	0	0	199
Total	199	0	0	199

ORA	2017	2018	2019	Total
00810A.001	456	0	0	456
Total	456	0	0	456

Difference	2017	2018	2019	Total
00810A.001	257	0	0	257
Total	257	0	0	257

CHAPTER 2A15-c1

Proposed Capital Expenditures (in thousands of 2016 dollars)

GRC Wkp Grp	GRC Wkp Grp Sub Title	2017	2018	2019	Exhibit
00810A	T15061 POWERPLAN S REIMBURSABLES & REFUNDS (CAC)	199	-	-	SDG&E-31

CHAPTER 2A15-c2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-24-R
Area: INFORMATION TECHNOLOGY
Witness: Olmsted, Christopher R.

CAPITAL EXPENDITURES

Project: IT Capital Projects
Budget Code: 00811.0.ALL

SDG&E Position: See supplemental page for a listing of projects within this budget code and the accompanying 2017-2019 forecast and exhibit reference.

ORA Position: For 2017 capital expenditures, ORA used recorded adjusted data supplied by SDG&E.

Exhibit ORA-20, p. 13

Note: Tables below show only the projects where a disallowance has been recommended. The ORA figures shown below are from the RO Model.

CHAPTER 2A15-c2

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
00811B.001	3,832	0	0	3,832
00811B.002	4,000	0	0	4,000
00811B.003	650	0	0	650
00811D.001	5,833	0	0	5,833
00811E.001	589	0	0	589
00811F.001	0	0	612	612
00811F.003	1,110	0	0	1,110
00811H.001	1,513	0	0	1,513
00811I.001	626	0	0	626
00811J.001	832	0	0	832
00811K.001	353	0	0	353
00811L.001	1,200	0	0	1,200
00811M.001	661	0	0	661
00811N.001	919	0	0	919
Total	22,118	0	612	22,730

ORA	2017	2018	2019	Total
00811B.001	10,590	0	0	10,590
00811B.002	1,123	0	0	1,123
00811B.003	11,493	0	0	11,493
00811D.001	553	0	0	553
00811E.001	690	0	0	690
00811F.001	1,330	0	612	1,942
00811F.003	0	0	0	0
00811H.001	2,824	0	0	2,824
00811I.001	1,390	0	0	1,390
00811J.001	1,390	0	0	1,390
00811K.001	1,255	0	0	1,255
00811L.001	1,522	0	0	1,522
00811M.001	34	0	0	34
00811N.001	1,372	0	0	1,372
Total	35,566	0	612	36,178

Difference	2017	2018	2019	Total
00811B.001	6,758	0	0	6,758
00811B.002	-2,877	0	0	-2,877
00811B.003	10,843	0	0	10,843
00811D.001	-5,280	0	0	-5,280
00811E.001	101	0	0	101
00811F.001	1,330	0	0	1,330
00811F.003	-1,110	0	0	-1,110
00811H.001	1,311	0	0	1,311
00811I.001	764	0	0	764
00811J.001	558	0	0	558
00811K.001	902	0	0	902
00811L.001	322	0	0	322
00811M.001	-627	0	0	-627
00811N.001	453	0	0	453
Total	13,448	0	0	13,448

CHAPTER 2A15-c2

Proposed Capital Expenditures (in thousands of 2016 dollars)

GRC Wkp Grp	GRC Wkp Grp Sub Title	2017	2018	2019	Exhibit
00811B	T19006 2017 Residential TOU Default Pilot Program	8,482	15,548	865	SDG&E-19
00811D	T19007 CPUC GRC Ph2 SDGE	5,833	3,562	-	SDG&E-19
00811E	T16042 FIELD PARTS REPLACEMENT	589	-	-	SDG&E-17
00811F	T16039 BILL REDESIGN PHASE 2	1,110	1,226	612	SDG&E-18
00811H	T16033 POWER YOUR DRIVE/ENTERPRISE FUNCTIONALITY	1,513	-	-	SDG&E-19
00811I	T16027 MY ACCOUNT RELIABILITY AND SIR BUNDLED W	626	171	-	SDG&E-19
00811J	T15076 RESIDENTIAL RATE REFORM (RROIR/RDW)	832	-	-	SDG&E-19
00811K	T14038 DASR SYSTEM UPGRADE	353	-	-	SDG&E-18
00811L	T16036 CUSTOMER AUTHORIZATION	1,200	-	-	SDG&E-19
00811M	T16037 RATE REFORM TOU	661	-	-	SDG&E-19
00811N	T16038 AB802 BENCHMARKING	919	-	-	SDG&E-19

CHAPTER 2A15-c3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-24-R
Area: INFORMATION TECHNOLOGY
Witness: Olmsted, Christopher R.

CAPITAL EXPENDITURES

Project: SOFTWARE-UTILITY OPERATIONS MANDATED
Budget Code: 00813.0.ALL

SDG&E Position: See supplemental page for a listing of projects within this budget code and the accompanying 2017-2019 forecast and exhibit reference.

ORA Position:

- For 2017 capital expenditures, ORA used recorded adjusted data supplied by SDG&E. Exhibit ORA-20, p. 13
- ED Capital: ORA's 2018 and 2019 recommendations are based on the average of 2013-2017 expenditures. ORA recommends a 61% reduction compared to SDG&E's forecast for TY 2019 for BC 813A, 813B, 813C, 813F and 813G. Exhibit ORA-06, p. 73-74

Note: Tables below show only the projects where a disallowance has been recommended. The ORA figures shown below are from the RO Model.

CHAPTER 2A15-c3

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
00813A.001	129	0	0	129
00813A.002	7,805	0	0	7,805
00813A.003	0	888	0	888
00813B.001	1,023	0	0	1,023
00813C.001	353	0	0	353
00813D.001	941	0	0	941
00813E.001	481	0	0	481
00813F.001	646	0	0	646
00813G.001	503	0	0	503
00813H.001	1,170	0	0	1,170
00813I.001	110	0	0	110
Total	13,161	888	0	14,049

ORA	2017	2018	2019	Total
00813A.001	5,003	0	0	5,003
00813A.002	110	0	0	110
00813A.003	0	289	0	289
00813B.001	1,318	0	0	1,318
00813C.001	610	0	0	610
00813D.001	0	0	0	0
00813E.001	257	0	0	257
00813F.001	522	0	0	522
00813G.001	763	0	0	763
00813H.001	1,761	0	0	1,761
00813I.001	135	0	0	135
Total	10,479	289	0	10,768

Difference	2017	2018	2019	Total
00813A.001	4,874	0	0	4,874
00813A.002	-7,695	0	0	-7,695
00813A.003	0	-599	0	-599
00813B.001	295	0	0	295
00813C.001	257	0	0	257
00813D.001	-941	0	0	-941
00813E.001	-224	0	0	-224
00813F.001	-124	0	0	-124
00813G.001	260	0	0	260
00813H.001	591	0	0	591
00813I.001	25	0	0	25
Total	-2,682	-599	0	-3,281

CHAPTER 2A15-c3

Proposed Capital Expenditures (in thousands of 2016 dollars)

GRC Wkp Grp	GRC Wkp Grp Sub Title	2017	2018	2019	Exhibit
00813A	RAMP - INCREMENTAL T16045 CPD ENHANCEMENTS PHASE 3	7,934	888	-	SDG&E-14
00813B	RAMP - INCREMENTAL T16035 CMP SAP ENHANCEMENT	1,023	-	-	SDG&E-14
00813C	T16029 DIIS PHASE 4	353	-	-	SDG&E-14
00813D	T19015 E&FP 2017 CAISO Mandates	941	426	-	SDG&E-12
00813E	T16026 E&FP 2016 CAISO MANDATES	481	-	-	SDG&E-12
00813F	RAMP - INCREMENTAL T19011 Patrol Inspect Auto Corrective Mai	646	-	-	SDG&E-14
00813G	T13004 TRANS & SUBSTN INTEGRATION (TSPI)	503	-	-	SDG&E-14
00813H	T15086 POWERPLANS REG MGMT SOL FOR FERC TRANS R	1,170	-	-	SDG&E-31
00813I	T15073 SDGE GOPA Phase 3	110	-	-	SDG&E-05

CHAPTER 2A15-c4

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-24-R
Area: INFORMATION TECHNOLOGY
Witness: Olmsted, Christopher R.

CAPITAL EXPENDITURES

Project: HARDWARE-UTILITY OPERATIONS MANDATED
Budget Code: 00814.0.ALL

SDG&E Position: See supplemental page for a listing of projects within this budget code and the accompanying 2017-2019 forecast and exhibit reference.

ORA Position: For 2017 capital expenditures, ORA used recorded adjusted data supplied by SDG&E.

Exhibit ORA-20, p. 13

Note: Tables below show only the projects where a disallowance has been recommended. The ORA figures shown below are from the RO Model.

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
00814A.001	454	0	0	454
Total	454	0	0	454

ORA	2017	2018	2019	Total
00814A.001	891	0	0	891
Total	891	0	0	891

Difference	2017	2018	2019	Total
00814A.001	437	0	0	437
Total	437	0	0	437

CHAPTER 2A15-c4

Proposed Capital Expenditures (in thousands of 2016 dollars)

GRC Wkp Grp	GRC Wkp Grp Sub Title	2017	2018	2019	Exhibit
00814A	T15060 METER DATA SETTLEMENT & PRICING (MDSP)	454	-	-	SDG&E-12

CHAPTER 2A15-c5

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-24-R
Area: INFORMATION TECHNOLOGY
Witness: Olmsted, Christopher R.

CAPITAL EXPENDITURES

Project: INFRASTRUCTURE-SOFTWARE CAPACITY
Budget Code: 00818.0.ALL

SDG&E Position: See supplemental page for a listing of projects within this budget code and the accompanying 2017-2019 forecast and exhibit reference.

ORA Position: For 2017 capital expenditures, ORA used recorded adjusted data supplied by SDG&E.

Exhibit ORA-20, p. 13

Note: Tables below show only the projects where a disallowance has been recommended. The ORA figures shown below are from the RO Model.

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
00818A.001	856	0	0	856
Total	856	0	0	856

ORA	2017	2018	2019	Total
00818A.001	611	0	0	611
Total	611	0	0	611

Difference	2017	2018	2019	Total
00818A.001	-245	0	0	-245
Total	-245	0	0	-245

CHAPTER 2A15-c5

Proposed Capital Expenditures (in thousands of 2016 dollars)

GRC Wkp Grp	GRC Wkp Grp Sub Title	2017	2018	2019	Exhibit
00818A	T16030 SDGE PRIVATE NETWORK REFRESH PHASE 2	856	-	-	SDG&E-24

CHAPTER 2A15-c6

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-24-R
Area: INFORMATION TECHNOLOGY
Witness: Olmsted, Christopher R.

CAPITAL EXPENDITURES

Project: INFRASTRUCTURE-HARDWARE RELIABILITY
Budget Code: 00827.0.ALL

SDG&E Position: See supplemental page for a listing of projects within this budget code and the accompanying 2017-2019 forecast and exhibit reference.

ORA Position: For 2017 capital expenditures, ORA used recorded adjusted data supplied by SDG&E.

Exhibit ORA-20, p. 13

Note: Tables below show only the projects where a disallowance has been recommended. The ORA figures shown below are from the RO Model.

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
00827A.001	10,324	0	0	10,324
00827B.001	1,861	0	0	1,861
00827C.001	372	0	0	372
Total	12,557	0	0	12,557

ORA	2017	2018	2019	Total
00827A.001	10,262	0	0	10,262
00827B.001	2,155	0	0	2,155
00827C.001	776	0	0	776
Total	13,193	0	0	13,193

Difference	2017	2018	2019	Total
00827A.001	-62	0	0	-62
00827B.001	294	0	0	294
00827C.001	404	0	0	404
Total	636	0	0	636

CHAPTER 2A15-c6

Proposed Capital Expenditures (in thousands of 2016 dollars)

GRC Wkp Grp	GRC Wkp Grp Sub Title	2017	2018	2019	Exhibit
00827A	T15082 SDGE TRANSM COMM RELIABILITY IMPROVEMENT	10,324	-	-	SDG&E-24
00827B	T15080 SCADA RADIO REPLACEMENT & EXPANSION	1,861	-	-	SDG&E-24
00827C	T14048 SDGE OUT OF BAND MGMT	372	-	-	SDG&E-24

CHAPTER 2A15-c7

San Diego Gas & Electric Company
 2019 Test Year GRC A.17-10-007
 ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-24-R
Area: INFORMATION TECHNOLOGY
Witness: Olmsted, Christopher R.

CAPITAL EXPENDITURES

Project: NETWORK/TELECOM-HARDWARE RELIABILITY
Budget Code: 00829.0.ALL

SDG&E Position: See supplemental page for a listing of projects within this budget code and the accompanying 2017-2019 forecast and exhibit reference.

ORA Position: - For 2017 capital expenditures, ORA used recorded adjusted data supplied by SDG&E. Exhibit ORA-20, p. 13
 - ED Capital: ORA's 2018 and 2019 recommendations are based on the average of 2013-2017 expenditures. ORA recommends a 61% reduction compared to SDG&E's forecast for TY 2019 for BC 829A and 829B. Exhibit ORA-06, p. 73-74

Note: Tables below show only the projects where a disallowance has been recommended. The ORA figures shown below are from the RO Model.

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
00829A.001	95	0	0	95
00829B.001	1,272	0	0	1,272
Total	1,367	0	0	1,367

ORA	2017	2018	2019	Total
00829A.001	153	0	0	153
00829B.001	1,495	0	0	1,495
Total	1,648	0	0	1,648

Difference	2017	2018	2019	Total
00829A.001	58	0	0	58
00829B.001	223	0	0	223
Total	281	0	0	281

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Proposed Capital Expenditures (in thousands of 2016 dollars)

GRC Wkp Grp	GRC Wkp Grp Sub Title	2017	2018	2019	Exhibit
00829A	T16050 SDGE ENHANCED MOBILE COMMAND TRAILER	95	-	-	SDG&E-14
00829B	T16055 EMERGENCY FIELD COMMUNICATION SERVICES	1,272	-	-	SDG&E-14

CHAPTER 2A15-c8

San Diego Gas & Electric Company
 2019 Test Year GRC A.17-10-007
 ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-24-R
Area: INFORMATION TECHNOLOGY
Witness: Olmsted, Christopher R.

CAPITAL EXPENDITURES

Project: SOFTWARE-CUSTOMER CARE RELIABILITY
Budget Code: 00831.0.ALL

SDG&E Position: See supplemental page for a listing of projects within this budget code and the accompanying 2017-2019 forecast and exhibit reference.

ORA Position: For 2017 capital expenditures, ORA used recorded adjusted data supplied by SDG&E.

Exhibit ORA-20, p. 13

Note: Tables below show only the projects where a disallowance has been recommended. The ORA figures shown below are from the RO Model.

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
00831D.001	1,838	0	0	1,838
00831F.001	361	0	0	361
00831G.001	559	0	0	559
00831H.001	517	0	0	517
00831I.001	0	0	480	480
00831I.003	3,340	0	0	3,340
Total	6,615	0	480	7,095

ORA	2017	2018	2019	Total
00831D.001	2,073	0	0	2,073
00831F.001	349	0	0	349
00831G.001	528	0	0	528
00831H.001	746	0	0	746
00831I.001	2,583	0	480	3,063
00831I.003	6,364	0	0	6,364
Total	12,643	0	480	13,123

Difference	2017	2018	2019	Total
00831D.001	235	0	0	235
00831F.001	-12	0	0	-12
00831G.001	-31	0	0	-31
00831H.001	229	0	0	229
00831I.001	2,583	0	0	2,583
00831I.003	3,024	0	0	3,024
Total	6,028	0	0	6,028

CHAPTER 2A15-c8

Proposed Capital Expenditures (in thousands of 2016 dollars)

GRC Wkp Grp	GRC Wkp Grp Sub Title	2017	2018	2019	Exhibit
00831A	RAMP - INCREMENTAL T19003 DRMS (Demand Response Management S	-	612	643	SDG&E-19
00831B	T19004 Gas Customer Choice Automation (GCCA)	-	1,216	310	SDG&E-19
00831C	T16052 EBPP TECH REFRESH	-	2,000	1,025	SDG&E-18
00831D	T16047 CENTRALIZED CALCULATION ENGINE PH3 (CCE PH3)	1,838	-	-	SDG&E-18
00831F	T16025 IDS BILLING ENHANCEMENT	361	-	-	SDG&E-18
00831G	T16020 NET ENERGY MEETING (NEM 2.0)	559	-	-	SDG&E-18
00831H	RAMP - INCREMENTAL T15831 DEMAND RESPONSE MANAGEMENT SYSTEMS	517	-	-	SDG&E-19
00831I	T15064 SMART METER SYSTEMS UPGRADE	3,340	480	480	SDG&E-18
00831K	T19038 Off But Registering (OBR) Enhancement Project	-	559	-	SDG&E-18
00831L	T19037 Remote Meter Configuration (RMC) Rebuild	-	505	-	SDG&E-18
00831M	RAMP - INCREMENTAL T19036 Enhanced Network Analytics	-	3,826	4,000	SDG&E-18
00831P	T19047 Smart Meter Network Modernization	-	4,866	10,215	SDG&E-18

CHAPTER 2A15-c9

San Diego Gas & Electric Company
 2019 Test Year GRC A.17-10-007
 ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-24-R
Area: INFORMATION TECHNOLOGY
Witness: Olmsted, Christopher R.

CAPITAL EXPENDITURES

Project: HARDWARE-CUSTOMER CARE RELIABILITY
Budget Code: 00832.0.ALL

SDG&E Position: See supplemental page for a listing of projects within this budget code and the accompanying 2017-2019 forecast and exhibit reference.

ORA Position: For 2017 capital expenditures, ORA used recorded adjusted data supplied by SDG&E.

Exhibit ORA-20, p. 13

Note: Tables below show only the projects where a disallowance has been recommended. The ORA figures shown below are from the RO Model.

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
00832A.001	150	0	0	150
00832A.002	0	1,837	0	1,837
00832B.001	2,080	0	0	2,080
00832B.002	454	0	0	454
Total	2,684	1,837	0	4,521

ORA	2017	2018	2019	Total
00832A.001	1,109	0	0	1,109
00832A.002	0	1,837	0	1,837
00832B.001	2,025	0	0	2,025
00832B.002	0	0	0	0
Total	3,134	1,837	0	4,971

Difference	2017	2018	2019	Total
00832A.001	959	0	0	959
00832A.002	0	0	0	0
00832B.001	-55	0	0	-55
00832B.002	-454	0	0	-454
Total	450	0	0	450

CHAPTER 2A15-c9

Proposed Capital Expenditures (in thousands of 2016 dollars)

GRC Wkp Grp	GRC Wkp Grp Sub Title	2017	2018	2019	Exhibit
00832A	T19001 Branch Office Kiosk Replacement	150	1,837	-	SDG&E-18
00832B	T16034 SMART METER NETWORK ENHANCEMENT	2,534	-	-	SDG&E-18

CHAPTER 2A15-c10

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-24-R
Area: INFORMATION TECHNOLOGY
Witness: Olmsted, Christopher R.

CAPITAL EXPENDITURES

Project: SOFTWARE-UTILITY OPERATIONS RELIABIL
Budget Code: 00833.0.ALL

SDG&E Position: See supplemental page for a listing of projects within this budget code and the accompanying 2017-2019 forecast and exhibit reference.

ORA Position:

- For 2017 capital expenditures, ORA used recorded adjusted data supplied by SDG&E. Exhibit ORA-20, p. 13
- ED Capital: ORA's 2018 and 2019 recommendations are based on the average of 2013-2017 expenditures. ORA recommends a 61% reduction compared to SDG&E's forecast for TY 2019 for BC 833D, 833F, 833I, 833J, 833K and 833M. Exhibit ORA-06, p. 73-74

Note: Tables below show only the projects where a disallowance has been recommended. The ORA figures shown below are from the RO Model.

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Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
00833A.001	1,129	0	0	1,129
00833B.001	52	0	0	52
00833B.002	1,609	0	0	1,609
00833C.001	1,102	0	0	1,102
00833D.001	1,250	0	0	1,250
00833D.002	0	1,691	0	1,691
00833D.003	0	0	341	341
00833E.001	996	0	0	996
00833E.003	70	0	0	70
00833F.001	0	0	931	931
00833F.002	0	716	0	716
00833F.003	1,236	0	0	1,236
00833I.001	0	2,555	0	2,555
00833J.001	0	9,954	0	9,954
00833J.002	0	0	9,954	9,954
00833K.001	0	0	1,041	1,041
00833L.001	2,168	0	0	2,168
00833M.001	3,064	0	0	3,064
00833M.002	0	4,943	0	4,943
00833M.003	0	0	4,089	4,089
Total	12,676	19,859	16,356	48,891

ORA	2017	2018	2019	Total
00833A.001	1,493	0	0	1,493
00833B.001	1,798	0	0	1,798
00833B.002	3,241	0	0	3,241
00833C.001	1,258	0	0	1,258
00833D.001	2,433	0	0	2,433
00833D.002	0	551	0	551
00833D.003	0	0	130	130
00833E.001	342	0	0	342
00833E.003	1,216	0	0	1,216
00833F.001	0	0	356	356
00833F.002	0	233	0	233
00833F.003	1,216	0	0	1,216
00833I.001	0	833	0	833
00833J.001	7,122	3,243	0	10,365
00833J.002	0	0	3,808	3,808
00833K.001	0	0	398	398
00833L.001	0	0	0	0
00833M.001	1,889	0	0	1,889
00833M.002	0	1,611	0	1,611
00833M.003	0	0	1,564	1,564
Total	22,008	6,471	6,256	34,735

Difference	2017	2018	2019	Total
00833A.001	364	0	0	364
00833B.001	1,746	0	0	1,746
00833B.002	1,632	0	0	1,632
00833C.001	156	0	0	156
00833D.001	1,183	0	0	1,183
00833D.002	0	-1,140	0	-1,140
00833D.003	0	0	-211	-211
00833E.001	-654	0	0	-654

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00833E.003	1,146	0	0	1,146
00833F.001	0	0	-575	-575
00833F.002	0	-483	0	-483
00833F.003	-20	0	0	-20
00833I.001	0	-1,722	0	-1,722
00833J.001	7,122	-6,711	0	411
00833J.002	0	0	-6,146	-6,146
00833K.001	0	0	-643	-643
00833L.001	-2,168	0	0	-2,168
00833M.001	-1,175	0	0	-1,175
00833M.002	0	-3,332	0	-3,332
00833M.003	0	0	-2,525	-2,525
Total	9,332	-13,388	-10,100	-14,156

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Proposed Capital Expenditures (in thousands of 2016 dollars)

GRC Wkp Grp	GRC Wkp Grp Sub Title	2017	2018	2019	Exhibit
00833A	T16046 E&FP ALLEGRO: TECHNOLOGY CHANGE IN CURRE	1,129	-	-	SDG&E-12
00833B	RAMP - INCREMENTAL T16040 SORT EXTENSION	1,661	-	-	SDG&E-17
00833C	T16021 Advanced Distribution Mgmt System Phase 3	1,102	133	-	SDG&E-24
00833D	RAMP - INCREMENTAL T19016 Modernizing Outage Reporting (MOR)	1,250	1,691	341	SDG&E-14
00833E	T19017 SDG&E Data Warehouse and Hadoop Platform Upgrade	1,066	1,335	-	SDG&E-24
00833F	RAMP - INCREMENTAL T15067 POWERWORKZ UPGRADE	1,236	716	931	SDG&E-14
00833G	T19041 Electronic Bill Presentment & Payment (EBPP) for Sund	-	1,591	-	SDG&E-24
00833I	RAMP - INCREMENTAL T19022 Electric GIS 2017 Enhancements	-	2,555	-	SDG&E-14
00833J	RAMP - INCREMENTAL T19023 CPD Enhancement Phase 4	-	9,954	9,954	SDG&E-14
00833K	RAMP - INCREMENTAL T19024 Electric GIS 2018 Enhancements	-	-	1,041	SDG&E-14
00833L	T19020 SDGE Fleet M5 Upgrade Phase I	2,168	1,626	1,852	SDG&E-21
00833M	T17003 FoF - ET & Substation Project Lifecycle	3,064	4,943	4,089	SDG&E-14

CHAPTER 2A15-c11

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-24-R
Area: INFORMATION TECHNOLOGY
Witness: Olmsted, Christopher R.

CAPITAL EXPENDITURES

Project: HARDWARE-UTILITY OPERATIONS RELIABILITY
Budget Code: 00834.0.ALL

SDG&E Position: See supplemental page for a listing of projects within this budget code and the accompanying 2017-2019 forecast and exhibit reference.

ORA Position:

- For 2017 capital expenditures, ORA used recorded adjusted data supplied by SDG&E. Exhibit ORA-20, p. 13
- ED Capital: ORA's 2018 and 2019 recommendations are based on the average of 2013-2017 expenditures. ORA recommends a 61% reduction compared to SDG&E's forecast for TY 2019 for BC 834I. Exhibit ORA-06, p. 73-74

Note: Tables below show only the projects where a disallowance has been recommended. The ORA figures shown below are from the RO Model.

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Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
00834F.002	1,015	0	0	1,015
00834G.001	1,210	0	0	1,210
00834H.001	2,928	0	0	2,928
00834I.001	9,659	0	0	9,659
00834I.002	0	9,816	0	9,816
00834I.003	0	0	11,968	11,968
00834J.001	1,320	0	0	1,320
00834M.001	4,239	0	0	4,239
00834O.001	6,769	0	0	6,769
00834P.001	4,258	0	0	4,258
00834Q.001	500	635	635	1,770
00834S.001	384	0	0	384
00834T.001	310	0	0	310
00834V.001	25	0	0	25
Total	32,617	10,451	12,603	55,671

ORA	2017	2018	2019	Total
00834F.002	407	0	0	407
00834G.001	572	0	0	572
00834H.001	5,076	0	0	5,076
00834I.001	2,591	0	0	2,591
00834I.002	0	3,199	0	3,199
00834I.003	0	0	4,578	4,578
00834J.001	913	0	0	913
00834M.001	1,425	0	0	1,425
00834O.001	0	0	0	0
00834P.001	0	0	0	0
00834Q.001	181	635	635	1,451
00834S.001	430	0	0	430
00834T.001	229	0	0	229
00834V.001	560	0	0	560
Total	12,384	3,834	5,213	21,431

Difference	2017	2018	2019	Total
00834F.002	-608	0	0	-608
00834G.001	-638	0	0	-638
00834H.001	2,148	0	0	2,148
00834I.001	-7,068	0	0	-7,068
00834I.002	0	-6,617	0	-6,617
00834I.003	0	0	-7,390	-7,390
00834J.001	-407	0	0	-407
00834M.001	-2,814	0	0	-2,814
00834O.001	-6,769	0	0	-6,769
00834P.001	-4,258	0	0	-4,258
00834Q.001	-319	0	0	-319
00834S.001	46	0	0	46
00834T.001	-81	0	0	-81
00834V.001	535	0	0	535
Total	-20,233	-6,617	-7,390	-34,240

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Proposed Capital Expenditures (in thousands of 2016 dollars)

GRC Wkp Grp	GRC Wkp Grp Sub Title	2017	2018	2019	Exhibit
00834D	T19010 2018/2019 SDGE MDT Technology Obsolescence	-	1,268	1,237	SDG&E-24
00834E	T19012 LTE Communications Network	-	22,889	50,262	SDG&E-24
00834F	T16024 2016/2017 SDGE MDT TECHNOLOGY OBSOLESCEN	1,015	160	-	SDG&E-24
00834G	T19013 Downtown SCADA Communications Infrastructure Moderniz	1,210	3,745	5,689	SDG&E-24
00834H	T15088 SDGE ENTERPRISE DESKTOP REFRESH	2,928	-	-	SDG&E-24
00834I	T19014 SDGE FAN Voice and Dispatch	9,659	9,816	11,968	SDG&E-14
00834J	T19018 SQL Server 2016 Enterprise Environment	1,320	-	-	SDG&E-24
00834K	T19019 2017 SDGE Mainframe Capacity Hardware Upgrade	-	2,273	4,575	SDG&E-24
00834M	T19025 SDGE Private Network Expansion and Refresh (Phase 3)	4,239	-	-	SDG&E-24
00834N	T19026 SDGE Private Network Expansion and Refresh (Phase 4)	-	3,674	-	SDG&E-24
00834O	T19027 Transmission Communications Reliability Enhancement -	6,769	12,711	14,631	SDG&E-24
00834P	T19028 NOC Modernization	4,258	-	-	SDG&E-24
00834Q	T19009 SDGE Self Support Small Cap 2017 - 2019 (Routine)	500	635	635	SDG&E-24
00834R	T19021 SDGE Fleet Fuel Management Phase II	-	2,888	5,780	SDG&E-21
00834S	T16043 ADVANCED ANALYTICS FOUNDATION	384	-	-	SDG&E-18
00834T	T16053 WAN LIFE CYCLE EXTENSION 2016	310	-	-	SDG&E-24
00834U	T19044 SDGE Private Network Expansion & Refresh (Phase 5)	-	-	3,895	SDG&E-24
00834V	T16051 SDGE MAINFRAME CAPACITY UPGRADE AND HW TECH REFRESH	25	-	-	SDG&E-24

CHAPTER 2A15-c12

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-24-R
Area: INFORMATION TECHNOLOGY
Witness: Olmsted, Christopher R.

CAPITAL EXPENDITURES

Project: SOFTWARE-CUSTOMER CARE STRATEGIC
Budget Code: 03849.0.ALL

SDG&E Position: See supplemental page for a listing of projects within this budget code and the accompanying 2017-2019 forecast and exhibit reference.

ORA Position: For 2017 capital expenditures, ORA used recorded adjusted data supplied by SDG&E.

Exhibit ORA-20, p. 13

Note: Tables below show only the projects where a disallowance has been recommended. The ORA figures shown below are from the RO Model.

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
03849A.001	652	0	0	652
03849B.001	849	0	0	849
03849B.002	511	0	0	511
03849C.001	1,531	0	0	1,531
Total	3,543	0	0	3,543

ORA	2017	2018	2019	Total
03849A.001	639	0	0	639
03849B.001	0	0	0	0
03849B.002	0	0	0	0
03849C.001	605	0	0	605
Total	1,244	0	0	1,244

Difference	2017	2018	2019	Total
03849A.001	-13	0	0	-13
03849B.001	-849	0	0	-849
03849B.002	-511	0	0	-511
03849C.001	-926	0	0	-926
Total	-2,299	0	0	-2,299

CHAPTER 2A15-c12

Proposed Capital Expenditures (in thousands of 2016 dollars)

GRC Wkp Grp	GRC Wkp Grp Sub Title	2017	2018	2019	Exhibit
03849A	T19031 FoF - IVR Project	652	-	-	SDG&E-18
03849B	T19030 FoF - KANA Enhancements and Online Training	1,360	-	-	SDG&E-18
03849C	T19029 FoF - Propensity to Pay	1,531	-	-	SDG&E-18

CHAPTER 2A15-c13

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-24-R
Area: INFORMATION TECHNOLOGY
Witness: Olmsted, Christopher R.

CAPITAL EXPENDITURES

Project: SOFTWARE-UTILITY OPERATIONS STRATEGIC
Budget Code: 03851.0.ALL

SDG&E Position: See supplemental page for a listing of projects within this budget code and the accompanying 2017-2019 forecast and exhibit reference.

ORA Position:

- For 2017 capital expenditures, ORA used recorded adjusted data supplied by SDG&E. Exhibit ORA-20, p. 13
- ED Capital: ORA's 2018 and 2019 recommendations are based on the average of 2013-2017 expenditures. ORA recommends a 61% reduction compared to SDG&E's forecast for TY 2019 for BC 3851A, 3851C AND 3851E. Exhibit ORA-06, p. 73-74

Note: Tables below show only the projects where a disallowance has been recommended. The ORA figures shown below are from the RO Model.

CHAPTER 2A15-c13

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
03851A.001	1,184	0	0	1,184
03851A.002	1,075	0	0	1,075
03851C.001	2,064	0	0	2,064
03851C.002	0	1,965	0	1,965
03851C.003	0	0	491	491
03851E.001	1,848	0	0	1,848
03851E.002	0	295	0	295
03851E.003	0	0	578	578
Total	6,171	2,260	1,069	9,500

ORA	2017	2018	2019	Total
03851A.001	1,527	0	0	1,527
03851A.002	0	0	0	0
03851C.001	0	0	0	0
03851C.002	0	640	0	640
03851C.003	0	0	188	188
03851E.001	0	0	0	0
03851E.002	0	96	0	96
03851E.003	0	0	221	221
Total	1,527	736	409	2,672

Difference	2017	2018	2019	Total
03851A.001	343	0	0	343
03851A.002	-1,075	0	0	-1,075
03851C.001	-2,064	0	0	-2,064
03851C.002	0	-1,325	0	-1,325
03851C.003	0	0	-303	-303
03851E.001	-1,848	0	0	-1,848
03851E.002	0	-199	0	-199
03851E.003	0	0	-357	-357
Total	-4,644	-1,524	-660	-6,828

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Proposed Capital Expenditures (in thousands of 2016 dollars)

GRC Wkp Grp	GRC Wkp Grp Sub Title	2017	2018	2019	Exhibit
03851A	T19035 FoF - Business Process Management (BPM) Automation	2,259	-	-	SDG&E-14
03851C	RAMP - INCREMENTAL T19033 FoF - Engineering Project Lifecycl	2,064	1,965	491	SDG&E-14
03851E	RAMP - INCREMENTAL T19002 FoF - TSPI Phase 3	1,848	295	578	SDG&E-14

CHAPTER 2A15-c14

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-24-R
Area: INFORMATION TECHNOLOGY
Witness: Olmsted, Christopher R.

CAPITAL EXPENDITURES

Project: Hardware-Utility Operations Strategic
Budget Code: 03852.0.ALL

SDG&E Position: See supplemental page for a listing of projects within this budget code and the accompanying 2017-2019 forecast and exhibit reference.

ORA Position: - For 2017 capital expenditures, ORA used recorded adjusted data supplied by SDG&E. Exhibit ORA-20, p. 13
- ED Capital: ORA's 2018 and 2019 recommendations are based on the average of 2013-2017 expenditures. ORA recommends a 61% reduction compared to SDG&E's forecast for TY 2019 for BC 3852A. Exhibit ORA-06, p. 73-74

Note: Tables below show only the projects where a disallowance has been recommended. The ORA figures shown below are from the RO Model.

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
03852A.001	1,362	0	0	1,362
03852A.002	0	1,684	0	1,684
Total	1,362	1,684	0	3,046

ORA	2017	2018	2019	Total
03852A.001	0	0	0	0
03852A.002	0	549	0	549
Total	0	549	0	549

Difference	2017	2018	2019	Total
03852A.001	-1,362	0	0	-1,362
03852A.002	0	-1,135	0	-1,135
Total	-1,362	-1,135	0	-2,497

CHAPTER 2A15-c14

Proposed Capital Expenditures (in thousands of 2016 dollars)

GRC Wkp Grp	GRC Wkp Grp Sub Title	2017	2018	2019	Exhibit
03852A	T19032 FoF - Unmanned Aerial System (UAS) Analytics	1,362	1,684	-	SDG&E-14

CHAPTER 2A15-c15

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-24-R
Area: INFORMATION TECHNOLOGY
Witness: Olmsted, Christopher R.

CAPITAL EXPENDITURES

Project: SG ANOMALY DETECTION
Budget Code: 14860.0.ALL

SDG&E Position: See supplemental page for a listing of projects within this budget code and the accompanying 2017-2019 forecast and exhibit reference.

ORA Position: - For 2017 capital expenditures, ORA used recorded adjusted data supplied by SDG&E. Exhibit ORA-20, p. 13
- For BC 14860A (DERMS), ORA's 2018 and 2019 forecasts are zero based on a lack of information about SDG&E's proposed program. Exhibit ORA-06-R (TRoberts), p. 68-69

Note: Tables below show only the projects where a disallowance has been recommended. The ORA figures shown below are from the RO Model.

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
14860A.001	2,243	0	0	2,243
14860A.002	0	3,627	0	3,627
14860A.003	0	0	3,678	3,678
Total	2,243	3,627	3,678	9,548

ORA	2017	2018	2019	Total
14860A.001	0	2,243	0	2,243
14860A.002	0	0	3,627	3,627
14860A.003	4,543	0	0	4,543
Total	4,543	2,243	3,627	10,413

Difference	2017	2018	2019	Total
14860A.001	-2,243	2,243	0	0
14860A.002	0	-3,627	3,627	0
14860A.003	4,543	0	-3,678	865
Total	2,300	-1,384	-51	865

CHAPTER 2A15-c15

Proposed Capital Expenditures (in thousands of 2016 dollars)

GRC Wkp Grp	GRC Wkp Grp Sub Title	2017	2018	2019	Exhibit
14860A	RAMP - INCREMENTAL T14860 DISTRIBUTED ENERGY RESOURCE MGMT (2,243	3,627	3,678	SDG&E-14

CHAPTER 2A15-c16

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-24-R
Area: INFORMATION TECHNOLOGY
Witness: Olmsted, Christopher R.

CAPITAL EXPENDITURES

Project: SMART GRID ENDPOINT PROTECTION
Budget Code: 15869.0.ALL

SDG&E Position: See supplemental page for a listing of projects within this budget code and the accompanying 2017-2019 forecast and exhibit reference.

ORA Position: For 2017 capital expenditures, ORA used recorded adjusted data supplied by SDG&E.

Exhibit ORA-20, p. 13

Note: Tables below show only the projects where a disallowance has been recommended. The ORA figures shown below are from the RO Model.

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
15869A.001	218	0	0	218
Total	218	0	0	218

ORA	2017	2018	2019	Total
15869A.001	237	0	0	237
Total	237	0	0	237

Difference	2017	2018	2019	Total
15869A.001	19	0	0	19
Total	19	0	0	19

CHAPTER 2A15-c16

Proposed Capital Expenditures (in thousands of 2016 dollars)

GRC Wkp Grp	GRC Wkp Grp Sub Title	2017	2018	2019	Exhibit
15869A	T15869 SMART GRID ENDPOINT PROTECTION	218	-	-	SDG&E-24

CHAPTER 2A15-c17

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-24-R
Area: INFORMATION TECHNOLOGY
Witness: Olmsted, Christopher R.

CAPITAL EXPENDITURES

Project: SMART METER NETWORK DEVICE
Budget Code: 16871.0.ALL

SDG&E Position: See supplemental page for a listing of projects within this budget code and the accompanying 2017-2019 forecast and exhibit reference.

ORA Position: For 2017 capital expenditures, ORA used recorded adjusted data supplied by SDG&E.

Exhibit ORA-20, p. 13

Note: Tables below show only the projects where a disallowance has been recommended. The ORA figures shown below are from the RO Model.

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
16871A.001	725	0	0	725
Total	725	0	0	725

ORA	2017	2018	2019	Total
16871A.001	508	0	0	508
Total	508	0	0	508

Difference	2017	2018	2019	Total
16871A.001	-217	0	0	-217
Total	-217	0	0	-217

CHAPTER 2A15-c17

Proposed Capital Expenditures (in thousands of 2016 dollars)

GRC Wkp Grp	GRC Wkp Grp Sub Title	2017	2018	2019	Exhibit
16871A	T16028 SMART METER NETWORK DEVICES	725	475	-	SDG&E-18

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

16. SDG&E-25 - CYBERSECURITY

a. CAPITAL

Project	2017+2018+2019 (in 2016 \$, 000s)			Reference
	SDG&E	ORA	ORA vs. SDG&E	
1. 00815.0.ALL	10,342	3,668	(6,674)	2A16-a1
2. 16877.0.ALL	4,789	921	(3,868)	2A16-a2
3. 16883.0.ALL	3,865	746	(3,119)	2A16-a3
TOTAL	18,996	5,335	(13,661)	

CHAPTER 2A16-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-25
Area: CYBERSECURITY
Witness: Worden, Gavin H.

CAPITAL EXPENDITURES

Project: Cyber-Risk Mgmt
Budget Code: 00815.0.ALL

SDG&E Position: See supplemental page for a summary of capital forecasts for 2017, 2018, and 2019 by Mitigation Type. The SDG&E forecast developed for this cost category is zero-based.

Exhibit SDG&E-25, p. GW-40

ORA Position: For 2017, ORA recommends using 2017 recorded capital expenditures provided by SDG&E. For 2018 and 2019 ORA's recommendation is based on an ordinary least squares time trend.

Exhibit SDG&E-25, p. 21

Note: Tables below show only the projects where a disallowance has been recommended.

RAMP-related costs include mitigation for SDG&E-7 Cyber Security (Ex. SCG-3 Cyber Security for SoCalGas CE).

ORA figures below are from ORA's Results of Operations (RO) model and differ from testimony and workpapers (ORA-20-WP).

CHAPTER 2A16-a1

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
00815A.001	110	0	0	110
00815B.001	240	324	336	900
00815B.002	828	1,008	1,080	2,916
00815C.001	240	0	0	240
00815C.002	636	0	0	636
00815D.001	342	402	466	1,210
00815D.002	1,086	1,440	1,804	4,330
Total	3,482	3,174	3,686	10,342

ORA	2017	2018	2019	Total
00815A.001	198	0	0	198
00815B.001	111	0	0	111
00815B.002	0	334	476	810
00815C.001	499	0	0	499
00815C.002	825	0	0	825
00815D.001	0	101	157	258
00815D.002	0	361	606	967
Total	1,633	796	1,239	3,668

Difference	2017	2018	2019	Total
00815A.001	88	0	0	88
00815B.001	-129	-324	-336	-789
00815B.002	-828	-674	-604	-2,106
00815C.001	259	0	0	259
00815C.002	189	0	0	189
00815D.001	-342	-301	-309	-952
00815D.002	-1,086	-1,079	-1,198	-3,363
Total	-1,849	-2,378	-2,447	-6,674

CHAPTER 2A16-a1

(Thousands of Dollars)

Mitigation Type	GRC Wkp Grp	GRC Wkp Grp Sub Title	2017	2018	2019
Detect	00815A	RAMP - Incremental Smart Grid SCADA ICS monitoring	110	-	-
Protect	00815B	RAMP - Incremental Smart Grid Substation Gateway Security	1,068	1,332	1,411
Identify	00815C	RAMP - Incremental Compliance Records Management	876	-	-
Protect	00815D	RAMP - Incremental Critical Infrastructure Protection	1,428	1,842	2,271

CHAPTER 2A16-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-25
Area: CYBERSECURITY
Witness: Worden, Gavin H.

CAPITAL EXPENDITURES

Project: CYBER-OTHER-SW
Budget Code: 16877.0.ALL

SDG&E Position: See supplemental page for a summary of capital forecasts for 2017, 2018, and 2019 by Mitigation Type. The SDG&E forecast developed for this cost category is zero-based.

Exhibit SDG&E-25, p. GW-40

ORA Position: For 2017, ORA recommends using 2017 recorded capital expenditures provided by SDG&E. For 2018 and 2019 ORA's recommendation is based on an ordinary least squares time trend.

Exhibit SDG&E-25, p. 21

Note: Tables below show only the projects where a disallowance has been recommended.

RAMP-related costs include mitigation for SDG&E-7 Cyber Security (Ex. SCG-3 Cyber Security for SoCalGas CE).

CHAPTER 2A16-a2

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
16877A.001	324	324	0	648
16877A.002	256	256	0	512
16877B.001	518	216	0	734
16877B.002	408	170	0	578
16877C.001	0	217	216	433
16877C.002	0	170	170	340
16877D.001	0	432	432	864
16877D.002	0	340	340	680
Total	1,506	2,125	1,158	4,789

ORA	2017	2018	2019	Total
16877A.001	0	81	0	81
16877A.002	0	64	0	64
16877B.001	0	54	0	54
16877B.002	0	43	0	43
16877C.001	0	54	73	127
16877C.002	0	43	57	100
16877D.001	0	108	145	253
16877D.002	0	85	114	199
Total	0	532	389	921

Difference	2017	2018	2019	Total
16877A.001	-324	-243	0	-567
16877A.002	-256	-192	0	-448
16877B.001	-518	-162	0	-680
16877B.002	-408	-127	0	-535
16877C.001	0	-163	-143	-306
16877C.002	0	-127	-113	-240
16877D.001	0	-324	-287	-611
16877D.002	0	-255	-226	-481
Total	-1,506	-1,593	-769	-3,868

CHAPTER 2A16-a2

(Thousands of Dollars)

Mitigation Type	GRC Wkp Grp	GRC Wkp Grp Sub Title	2017	2018	2019
Grid Modernization	16877A	RAMP - Incremental Distribution Operations Multifactor Authentication	580	580	-
Grid Modernization	16877B	RAMP - Incremental GRID Modernization - Distribution End Point Protection	926	386	-
Grid Modernization	16877C	RAMP - Incremental GRID Modernization - Distribution RTU Password and Config Mgr	-	387	387
Grid Modernization	16877D	RAMP - Incremental GRID Modernization - Privilege Access Manager	-	772	772

CHAPTER 2A16-a3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-25
Area: CYBERSECURITY
Witness: Worden, Gavin H.

CAPITAL EXPENDITURES

Project: CYBER-OTHER-HW
Budget Code: 16883.0.ALL

SDG&E Position: See supplemental page for a summary of capital forecasts for 2017, 2018, and 2019 by Mitigation Type. The SDG&E forecast developed for this cost category is zero-based.

Exhibit SDG&E-25, p. GW-40

ORA Position: For 2017, ORA recommends using 2017 recorded capital expenditures provided by SDG&E. For 2018 and 2019 ORA's recommendation is based on an ordinary least squares time trend.

Exhibit SDG&E-25, p. 21

Note: Tables below show only the projects where a disallowance has been recommended.

RAMP-related costs include mitigation for SDG&E-7 Cyber Security (Ex. SCG-3 Cyber Security for SoCalGas CE).

ORA figures below are from ORA's Results of Operations (RO) model and differ from testimony and workpapers (ORA-20-WP).

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
16883A.001	772	772	0	1,544
16883B.001	386	386	0	772
16883C.001	0	775	774	1,549
Total	1,158	1,933	774	3,865

ORA	2017	2018	2019	Total
16883A.001	0	194	0	194
16883B.001	0	97	0	97
16883C.001	0	195	260	455
Total	0	486	260	746

Difference	2017	2018	2019	Total
16883A.001	-772	-578	0	-1,350
16883B.001	-386	-289	0	-675
16883C.001	0	-580	-514	-1,094
Total	-1,158	-1,447	-514	-3,119

CHAPTER 2A16-a3

(Thousands of Dollars)

Mitigation Type	GRC Wkp Grp	GRC Wkp Grp Sub Title	2017	2018	2019
Grid Modernization	16883A	RAMP - Incremental GRID Modernization - EDO Network Security Architecture Redesign	772	772	-
Grid Modernization	16883B	RAMP - Incremental GRID Modernization - Active Directory Domain Controllers for Distribution	386	386	-
Grid Modernization	16883C	RAMP - Incremental GRID Modernization - Field Area Network Security	-	775	77

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

17. SDG&E-26-R - CORPORATE CENTER - GENERAL ADMINISTRATION

a. O&M - NON-SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	ORA	ORA vs. SDG&E	
1. 1SE000.001	57,211	45,434	(11,777)	2A17-a1
2. 1SE000.002	3,711	3,775	64	2A17-a2
TOTAL	60,922	49,209	(11,713)	

CHAPTER 2A17-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-26-R
Area: CORPORATE CENTER - GENERAL ADMINISTRATION
Witness: DeMontigny, Mia L.

NONSHARED O&M

Subject: SECC OUTSIDE SERVICES EMPLOYES - F923.1
Workpaper: 1SE000.001

SDG&E Position: Requested total utility allocation is \$128.984 million (in 2016 dollars), with \$58.082 allocated to SDG&E and \$70.902 allocated to SoCalGas.

Exhibit SCG-28-R/SDG&E-26-R, p. MLD-1

ORA Position: ORA proposes an adjustment for Utility Allocations to recognize and incorporate the acquisition of Oncor. ORA forecasts total Utility Costs of \$84.4 million (in 2016 Dollars) for Test Year 2019, with \$38.0 million allocated to SDG&E and \$46.4 million allocated to SoCalGas. Absent this adjustment, the allocation would be \$109.3 million, with \$49.2 million to SDG&E and \$60.1 million to SoCalGas.

Exhibit ORA-12, p. 1 to 2

Note: Totally utility allocation is divided between two workpapers, 1SE000-001 and 1SE000-002.

See related issue regarding Results of Operations Model input under "Differences Between SDG&E and ORA" for SDG&E-42-2R.

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	57,211	45,434	-11,777
TOTAL	57,211	45,434	-11,777

CHAPTER 2A17-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-26-R
Area: CORPORATE CENTER - GENERAL ADMINISTRATION
Witness: DeMontigny, Mia L.

NONSHARED O&M

Subject: SECC DERPRECIATION ROR - F923.4
Workpaper: 1SE000.002

SDG&E Position: Requested total utility allocation is \$128.984 million (in 2016 dollars), with \$58.082 allocated to SDG&E and \$70.902 allocated to SoCalGas.

Exhibit SCG-28-R/SDG&E-26-R, p. MLD-1

ORA Position: ORA proposes an adjustment for Utility Allocations to reconize and incorporate the acquisition of Oncor. ORA forecasts total Utility Costs of \$84.4 million (in 2016 Dollars) for Test Year 2019, with \$38.0 million allocated to SDG&E and \$46.4 million allocated to SoCalGas. Absent this adjustment, the allocation would be \$109.3 million, with \$49.2 million to SDG&E and \$60.1 million to SoCalGas.

Exhibit ORA-12, p. 1 to 2

Note: Totally utility allocation is divided between two workpapers, 1SE000-001 and 1SE000-002.

See related issue regarding Results of Operations Model input under "Differences Between SDG&E and ORA" for SDG&E-42-2R.

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	3,711	3,775	64
TOTAL	3,711	3,775	64

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

18. SDG&E-28 - COMPENSATION & BENEFITS

a. O&M - NON-SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	ORA	ORA vs. SDG&E	
1. 1CP000.000	70,738	29,461	(41,277)	2A18-a1
2. 1CP000.001	8,570	0	(8,570)	2A18-a2
3. 1CP000.002	970	412	(558)	2A18-a3
4. 1CP000.003	339	86	(253)	2A18-a4
5. 1PB000.000	56,204	52,941	(3,263)	2A18-a5
6. 1PB000.003	1,117	0	(1,117)	2A18-a6
7. 1PB000.005	1,903	1,732	(171)	2A18-a7
8. 1PB000.010	245	0	(245)	2A18-a8
9. 1PB000.011	2,370	0	(2,370)	2A18-a9
10. 1PB000.014	159	0	(159)	2A18-a10
11. 1PB000.016	67	0	(67)	2A18-a11
12. 1PB000.017	108	54	(54)	2A18-a12
TOTAL	142,790	84,686	(58,104)	

CHAPTER 2A18-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-28
Area: COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: COMPENSATION - VARIABLE PAY (GRC USE ONLY)
Workpaper: 1CP000.000

SDG&E Position: Variable pay, or short-term incentive compensation, places a portion of employee compensation at-risk, subject to achievement of the plan's performance measures.

SDG&E's \$70.738 million request is comprised of the following:

- \$66.718 million for Non-Executive ICP
- \$4.020 million for Executive ICP

Exhibit SCG-30/SDG&E-28, p. DSR-3 and DSR-9

ORA Position: ORA recommends that ratepayers should not be responsible for funding non-executive and executive requests related to financial goals, and customer and supplier diversity goals. ORA recommends ratepayers fund 50% of the remaining executive ICP expense.

Exhibit ORA-22, p. 8 to 12

Note: In responding to a data request from NDC, SDG&E and NDC noted that the 2013 headcount, which was included in the five-year average used to develop the forecast of TY2019 ICP, was understated by 575 administrative employees. With the correction of this error, TY2019 nonexecutive ICP would be \$64.5, or \$2.2 million lower than the \$66.7 million in SDG&E's application. This correction will be reflected in the August 2018 Update Filing.

Exhibit SDG&E-228, p. DSR-A-1

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	70,738	29,461	-41,277
NonLabor	0	0	0
Nonstandard	0	0	0
TOTAL	70,738	29,461	-41,277

CHAPTER 2A18-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-28
Area: COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: COMPENSATION - LTIP (GRC USE ONLY)
Workpaper: 1CP000.001

SDG&E Position: Long-term incentives make up 11 percent to 51 percent of total target compensation (which includes base, short-term incentive and long-term incentive pay) for key management employees and officers.

SDG&E's forecasted TY 2019 long-term incentive cost is \$8.570 million and SoCalGas' is \$10.029 million.

Exhibit SCG-30/SDG&E-28, p. DSR-20 to DSR-21

ORA Position: ORA recommends zero ratepayer funding for the LTIP.

Exhibit ORA-22, p. 12

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	8,570	0	-8,570
TOTAL	8,570	0	-8,570

CHAPTER 2A18-a3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-28
Area: COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: COMPENSATION - SPOT CASH (GRC USE ONLY)
Workpaper: 1CP000.002

SDG&E Position: SoCalGas and SDG&E use special recognition awards to reward individual employees and teams for outstanding achievements, exceptional customer service, and process improvements and innovations. The Spot Cash Awards program is used to provide cash awards.

SDG&E's forecasted TY 2019 spot cash program expense is \$0.97 million and SoCalGas' is \$0.978 million.

Exhibit SCG-30/SDG&E-28, p. DSR-22 to DSR-23

ORA Position: ORA recommends that both companies maintain the base year level of spending and recommends a TY 2019 expense of \$0.431 million for SoCalGas and \$0.412 million for SDG&E.

Exhibit ORA-22, p. 14

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	970	412	-558
NonLabor	0	0	0
Nonstandard	0	0	0
TOTAL	970	412	-558

CHAPTER 2A18-a4

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-28
Area: COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: COMPENSATION - SPECIAL RECOGNITION AWARDS
Workpaper: 1CP000.003

SDG&E Position: SoCalGas and SDG&E use special recognition awards to reward individual employees and teams for outstanding achievements, exceptional customer service, and process improvements and innovations. The Employee Recognition is used to provide nominal non-cash awards, generally valued at \$100 or less. Typical awards include gift cards, movie tickets and tickets to sporting events.

SDG&E's forecasted TY 2019 employee recognition program expense is \$0.339 million and SoCalGas' is \$0.646 million.

Exhibit SCG-30/SDG&E-28, p. DSR-22 to DSR-23

ORA Position: ORA recommends that both companies maintain the base year level of spending and recommends a TY 2019 expense of \$0.098 million for SoCalGas and \$0.086 million for SDG&E.

Exhibit ORA-22, p. 15

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	339	86	-253
TOTAL	339	86	-253

CHAPTER 2A18-a5

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-28
Area: COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: HEALTH BENEFITS-MEDICAL
Workpaper: 1PB000.000

SDG&E Position: SoCalGas and SDG&E offer several medical plan designs to meet the varying needs of employees and their dependents and consistent with its collective bargaining agreements.

SDG&E's forecasted TY 2019 medical expense is \$56.204 million and SoCalGas' is \$96.023 million. The increase between 2016 and 2019 costs reflects forecasted medical rate escalation, as well as anticipated changes in headcount.

Exhibit SCG-30/SDG&E-28, p. DSR-25 to DSR-26

ORA Position: ORA recommends using a medical escalation rate of 4.25%.

Exhibit ORA-22, p. 17

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	56,204	52,941	-3,263
TOTAL	56,204	52,941	-3,263

CHAPTER 2A18-a6

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-28
Area: COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: HEALTH BENEFITS-WELLNESS
Workpaper: 1PB000.003

SDG&E Position: Wellness programs promote healthy lifestyle changes and illness prevention, facilitate early detection and management of illness and disease and help ensure that employees diagnosed with health conditions receive optimal and effective treatment.

SDG&E and SoCalGas' forecasted TY 2019 wellness costs are \$1.117 million and \$707 thousand, respectively. Wellness program costs are projected to increase from 2016 through 2019 due to headcount additions, additional onsite health screenings, and additional programs promoting health and wellness.

Exhibit SCG-30/SDG&E-28, p. DSR-35 to DSR-37

ORA Position: ORA recommends zero ratepayer funding for the Wellness programs.

Exhibit ORA-22, p. 20

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	1,117	0	-1,117
TOTAL	1,117	0	-1,117

CHAPTER 2A18-a7

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-28
Area: COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: HEALTH BENEFITS-MENTAL HEALTH
Workpaper: 1PB000.005

SDG&E Position: Mental health and substance abuse services include individual counseling sessions for issues such as psychological and emotional conditions, life management, all additions, job-related problems, and relationship issues.

SDG&E's and SoCalGas' forecasted TY 2019 mental health/substance abuse costs are \$1.903 million and \$1.851 million, respectively. The costs forecasts are based on actual 2016 claims paid indexed for projected headcount changes and assuming that their escalation trend will be the same as the escalation trend for medical costs.

Exhibit SCG-30/SDG&E-28, p. DSR-38 to DSR-39

ORA Position: ORA recommends the use of 4.25% as an appropriate medical escalation rate. This results in an ORA forecast of \$1.683 million for TY 2019 Mental Health and Substance Abuse expense for SoCalGas, and \$1.732 million for SDG&E.

Exhibit ORA-22, p. 21

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	1,903	1,732	-171
TOTAL	1,903	1,732	-171

CHAPTER 2A18-a8

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-28
Area: COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: RETIREMENT BENEFITS - NQ SAVINGS PLAN
Workpaper: 1PB000.010

SDG&E Position: The nonqualified retirement savings plan, or deferred compensation plan, allows pre-tax contributions for employees, subject to IRS compensation and contribution limits. Company matching contributions mirror the company matching contributions provided under the RSP, but do not include the “stretch match.”

SDG&E’s and SoCalGas’ forecasted TY 2019 costs for company matching contributions under the nonqualified retirement savings plan are \$245 thousand and \$300 thousand, respectively. Projected costs are based on actual 2016 costs adjusted for labor inflation.

Exhibit SCG-30/SDG&E-28, p. DSR-42 to DSR-43

ORA Position: ORA recommends that the Commission deny ratepayer funding for the Nonqualified Savings Plan contributions in the 2019 TY.

Exhibit ORA-22, p. 26

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	245	0	-245
TOTAL	245	0	-245

CHAPTER 2A18-a9

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-28
Area: COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: RETIREMENT BENEFITS - SUPPLEMENTAL PENSION
Workpaper: 1PB000.011

SDG&E Position: SoCalGas and SDG&E offer two supplemental pension plans, the Supplemental Executive Retirement Plan, which covers a small number of senior executives, and the Cash Balance Restoration Plan. The Cash Balance Restoration Plan restores benefits for employees whose earnings or benefits exceed the limitations established by the Employee Retirement and Income Security Act.

SDG&E's and SoCalGas' forecasted TY 2019 expense for supplemental pension plans is \$2.370 million and \$1.920 million, respectively. Cost forecasts represent the projected benefit payments.

Exhibit SCG-30/SDG&E-28, p. DSR-43 to DSR-44

ORA Position: ORA recommends that the Commission deny ratepayer funding for the Supplemental Pension Plan contributions in the 2019 TY.

Exhibit ORA-22, p. 27

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	2,370	0	-2,370
TOTAL	2,370	0	-2,370

CHAPTER 2A18-a10

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-28
Area: COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: OTHER BENEFITS - EMERGENCY CARE
Workpaper: 1PB000.014

SDG&E Position: The backup childcare program provides emergency childcare services when an employee's primary childcare resource is unavailable.

SDG&E's and SoCalGas' forecasted TY 2019 expense for the backup childcare program is \$159 thousand and \$217 thousand, respectively. Program costs are projected to increase by five percent per year in 2018 and 2019.

Exhibit SCG-30/SDG&E-28, p. DSR-47 to DSR-48

ORA Position: ORA recommends zero funding for the Emergency Childcare Program.

Exhibit ORA-22, p. 30

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	159	0	-159
TOTAL	159	0	-159

CHAPTER 2A18-a11

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-28
Area: COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: OTHER BENEFITS - RETIREMENT ACTIVITIES
Workpaper: 1PB000.016

SDG&E Position: Upon retirement, the company gives the employee a retirement gift and hosts a retirement breakfast in recognition of past service and contribution to the company's success.

SDG&E's and SoCalGas' forecasted TY 2019 expense for retirement activities is \$67 thousand for SDG&E and \$180 thousand for SoCalGas. The cost of retirement activities is forecasted to decrease due to fewer expected retirements.

Exhibit SCG-30/SDG&E-28, p. DSR-48 to DSR-49

ORA Position: ORA recommends zero ratepayer funding for Retirement Activities.

Exhibit ORA-22, p. 32

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	67	0	-67
TOTAL	67	0	-67

CHAPTER 2A18-a12

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-28
Area: COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: OTHER BENEFITS - SERVICE RECOGNITION
Workpaper: 1PB000.017

SDG&E Position: Service recognition awards are given to employees on their fifth anniversary and every five years thereafter. Employees select a specific item from a group of awards that vary depending on years of service.

SDG&E's and SoCalGas' forecasted TY 2019 costs for service recognition are \$108 thousand and \$254 thousand, respectively. Costs are projected based on the estimated number of employees with service anniversaries in each year.

Exhibit SCG-30/SDG&E-28, p. DSR-49

ORA Position: ORA recommends that ratepayers fund 50% of the requested forecasts for Service Recognition. This results in ORA's recommended forecast of \$0.127 million for SoCalGas and \$0.054 million for SDG&E.

Exhibit ORA-22, p. 32

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	108	54	-54
TOTAL	108	54	-54

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

19. SDG&E-30 - HUMAN RESOURCES DEPARTMENT, SAFETY, WORKERS' COMPENSATION & LONG-TI

a. O&M - NON-SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	ORA	ORA vs. SDG&E	
1. 1HR002.001	4,008	3,818	(190)	2A19-a1
2. 1HR004.000	2,177	1,980	(197)	2A19-a2
TOTAL	6,185	5,798	(387)	

CHAPTER 2A19-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-30
Area: HUMAN RESOURCES DEPARTMENT, SAFETY, WORKERS' COMPENSATION & LONG-TERM DISABILITY
Witness: Taylor, Tashonda

NONSHARED O&M

Subject: Workers Compensation (WC)
Workpaper: 1HR002.001

SDG&E Position: SDG&E requests \$4.008 million for TY 2019 for Workers' Compensation (WC). WC costs are forecast using a three-year average of recorded costs for 2014 through 2016 and then escalated for medical costs, indemnity, and remaining costs using non labor inflation.

WC benefits are mandated and governed by the State of California. Employees who are injured on the job receive benefits through SDG&E's self-insured/self-administered WC Program. Injured employees receive indemnity payments including benefits related to temporary disability, permanent disability, and supplemental job displacement in accordance with the Labor Code. The costs of medical treatment, legal fees, and other claim-related expenses are also captured here.

Exhibit SDG&E-30, p. TT-13, TT-18 to TT-19

ORA Position: For 2019, ORA recommends \$3.818 million for Workers' Compensation expenses.

ORA takes issue with SDG&E's proposed medical escalation rate. Using ORA's recommended 4.25% medical escalation rate results in an adjustment of \$0.190 million from SDG&E's forecast of \$4.008 million.

Exhibit ORA-23, p. 8-9

Note: While compiling information for TURN-SEU-DR-011, Question 5, the utilities discovered an error in the workers' compensation (WC) and long-term disability (LTD) TY 2019 costs, whereby the medical reserves were inadvertently included in the calculation. Medical reserves (a credit) should not have offset WC and LTD costs. This resulted in SDG&E understating the WC and LTD amount by over \$629,000. The corrected forecast of \$4.637 million for TY 2019 will be updated in August 2018 for the Update Filing.

Exhibit SDG&E-230, TT-1

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	4,008	3,818	-190
TOTAL	4,008	3,818	-190

CHAPTER 2A19-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-30
Area: HUMAN RESOURCES DEPARTMENT, SAFETY, WORKERS' COMPENSATION & LONG-TERM DISABILITY
Witness: Taylor, Tashonda

NONSHARED O&M

Subject: Organizational Effectiveness
Workpaper: 1HR004.000

SDG&E Position: SDG&E requests \$2.178* million for TY 2019 for Organizational Effectiveness (OE) using base year forecast methodology.

OE provides individual and organizational development programs and services for SDG&E and performs five (5) key functions: Talent Management, Talent Development, Organizational Design, People Research, and Workforce Planning.

RAMP-related costs include mitigation activity for SDG&E-17 Workforce Planning.

*Amount differ from table below due to rounding.

Exhibit SDG&E-30, p. TT-22 to TT-24

ORA Position: ORA recommended expense of \$1.980 million for Diversity and Workforce Management expenses for 2019.

ORA takes issue only with the estimates for RAMP projects. ORA recommends that RAMP projects be funded at the alternate funding level of \$132,000, a reduction of \$198,000 from SDG&E's forecast of \$330,000.

Exhibit ORA-23, p. 10-11

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	1,530	1,530	0
NonLabor	647	450	-197
Nonstandard	0	0	0
TOTAL	2,177	1,980	-197

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

20. SDG&E-31-R - ACCOUNTING AND FINANCE/LEGAL/REGULATORY AFFAIRS/ EXTERNAL AFFAIRS

a. O&M - NON-SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	ORA	ORA vs. SDG&E	
1. 1AG009.000	659	-951	(1,610)	2A20-a1
TOTAL	659	-951	(1,610)	

CHAPTER 2A20-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-31-R
Area: ACCOUNTING AND FINANCE/LEGAL/REGULATORY AFFAIRS/ EXTERNAL AFFAIRS
Witness: Hrna, Sandra K.

NONSHARED O&M

Subject: Oper CCTR-NSS-Regulatory Affairs -SDG&E Tariff
Workpaper: 1AG009.000

SDG&E Position: SDG&E uses the cost element titled Meals and Entertainment to record expenses incurred by employees in the course of doing business. Even though the meal expenditures are necessary and reasonable business expenses recoverable in rates, SDG&E is excluding \$442,000 (shown as Nonstandard costs in the table below) from its request to eliminate the meal expenses for the Company.

Exhibit SDG&E-31-R, p. SKH-37 to SKH-38.

ORA Position: ORA does not take issue with SDG&E's TY 2019 forecast which does not request ratepayer funding for Meals and Entertainment costs.

Exhibit ORA-24, p. 15 to 16.

Note: ORA does not take issue with SDG&E's Labor and Non-Labor forecasts for this workpaper.

ORA's recommended Nonstandard costs are comprised of the following:

Meals and Entertainment -442
Customer Deposit adj -1,610*
Total -2,052

SoCalGas has agreed to remove \$0.011 million of dues and donations for the TY 2019 forecast. The reduction will be reflected in the August 2018 Update filing.

*There is a discrepancy between ORA's testimony and RO model. Exhibit ORA-26-C, p. 21-22 shows the adjustment for customer deposit is -\$1.633 million while the amount in their RO model shows \$1.610 mill, a difference of \$0.023 million.

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
Labor	804	804	0
NonLabor	297	297	0
Nonstandard	-442	-2,052	-1,610
TOTAL	659	-951	-1,610

Chapter 2 - ORA vs. SDG&E

Part A - O&M and Capital Expenditures

20. SDG&E-31-R - ACCOUNTING AND FINANCE/LEGAL/REGULATORY AFFAIRS/ EXTERNAL AFFAIRS

b. O&M - SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	ORA	ORA vs. SDG&E	
1. 1AG00B-USS.ALL	5,953	5,853	(100)	2A20-b1
TOTAL	5,953	5,853	(100)	

CHAPTER 2A20-b1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-31-R
Area: ACCOUNTING AND FINANCE/LEGAL/REGULATORY AFFAIRS/ EXTERNAL AFFAIRS
Witness: Hrna, Sandra K.

SHARED SERVICES O&M

Subject: Accounting and Finance Division
Workpaper: 1AG00B-USS.ALL

SDG&E Position: The Financial Systems and Compliance department includes four groups: Business Controls, Financial Systems, Affiliate Billing and Costing, and Affiliate Compliance.

SDG&E requests \$1,984,000 for this department in TY 2019, including \$200,000 to reflect additional resources for the mitigation of RAMP records management risk. The increase in forecast costs addresses the risk by hiring a third-party records management expert to provide guidance on SDG&E's records management policies and practices.

Exhibit SDG&E-31-R, p. SKH-14 to SKH-17.
Exhibit SDG&E-231, p. SKH-4 to SKH-5.

ORA Position: ORA takes issue with SDG&Es' TY 2019 request for \$200,000 in expenses associated with RAMP costs related to records management, and recommends \$100,000 in TY 2019. See ORA's testimony on SoCalGas' Accounting Systems and Compliance Department, which is 1.B (2) of Part II, as the same arguments presented in that section apply here. Consequently, ORA's forecast for Financial Systems and Compliance is \$1.884 million, which is \$100,000 lower than SDG&E's request of \$1.984 million.

Exhibit ORA-24, p. 7.

Note: ORA does not take issue with SDG&E's request for non-shared costs in Financial Systems and Compliance. Total O&M costs for this department are as follows:

SDG&E Proposed/ORA Recommended
NSS 468 / 468
USS 1,516 / 1,416
Total 1,984 / 1,884

The table below reflects only the costs for shared cost center 2100-3555.

CHAPTER 2A20-b1

Proposed TY2019 Forecast (in thousands of 2016 dollars)

SDG&E	Labor	NLbr	NSE	Total
2100-3555.000	566	177	0	743
Total	566	177	0	743

ORA	Labor	NLbr	NSE	Total
2100-3555.000	566	77	0	643
Total	566	77	0	643

Difference	Labor	NLbr	NSE	Total
2100-3555.000	0	-100	0	-100
Total	0	-100	0	-100

Chapter 2 - ORA vs. SDG&E

Part B - Capital-Related Costs

1. SDG&E-33-2R - RATE BASE

Issue #	Subject	Reference
1. SDG&E33.000	Customer Advances for Construction (Electric)	2B1-a1
2. SDG&E33.001	Customer Advances for Construction (Gas)	2B1-a2
3. SDG&E33.002	Gas Fuel in Storage	2B1-a3
TOTAL	TOTAL	

CHAPTER 2B1-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-33-2R
Area: RATE BASE
Witness: Gentes, Rollin C.
Subject: Customer Advances for Construction (Electric)

Issue Description: ORA recommends a different forecast methodology for CAC

SDG&E Position: Customer advances for construction (CAC) represents refundable cash advances for construction paid by third parties and/or customers who have requested the installation of electric distribution facilities for new business.

SDG&E's forecast is based on a 5-year historical average of recorded CAC net activity for routine projects, and recorded activity for planned major projects based on estimated construction costs for individual non-routine projects.

Exhibit SDG&E-33-2R, p. RCG-11 to RCG-12
Exhibit SDG&E-WP-2R, p. 560 to 562

ORA Position: ORA forecasts \$48.801 million for electric CAC for TY 2019. This is the weighted average electric CAC balance, based upon a five-year (2013-2017) linear regression of historical monthly balances.

Exhibit ORA-26-C, p. 7

Proposed TY2019 Forecast

<u>Year</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
2019	33,343	48,801	15,458
TOTAL	33,343	48,801	15,458

CHAPTER 2B1-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-33-2R
Area: RATE BASE
Witness: Gentes, Rollin C.
Subject: Customer Advances for Construction (Gas)

Issue Description: ORA recommends a different forecast methodology for CAC

SDG&E Position: CAC represents refundable cash advances for construction paid by third parties and/or customers who have requested the installation of new business mains and services.

SDG&E's forecast is based on a 5-year historical average of recorded CAC net activity for routine projects, and recorded activity for planned major projects based on estimated construction costs for individual non-routine projects.

Exhibit SDG&E-33-2R, p. RCG-17 to RCG-18
Exhibit SDG&E-33-WP-2R, p. 561 to 562

ORA Position: ORA recommends that the Commission adopt \$2.717 million for gas CAC, for TY 2019. This is the weighted monthly average gas CAC balance, based upon a five-year (2013-2017) linear regression of historical monthly balances.

Exhibit ORA-26-C, p. 11

Proposed TY2019 Forecast

<u>Year</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
2019	2,709	2,717	8
TOTAL	2,709	2,717	8

CHAPTER 2B1-a3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-33-2R
Area: RATE BASE
Witness: Gentes, Rollin C.
Subject: Gas Fuel in Storage

Issue Description: ORA recommends excluding Fuel in Storage from rate base

SDG&E Position: SDG&E forecasts \$0.285 million for 2019. Gas fuel in storage consists of gas line pack. Annually, the line pack values are computed based on line pack volumes in therms, valued at the current weighted average cost of gas (WACOG). The monthly recorded December 2015 through December 2016 line pack values were used to develop the weighted average amount included in Gas rate base, with no forecasted changes in value for 2017 to 2019.

Exhibit SDG&E-33-2R, p. RCG-16
Exhibit SDG&E-33-WP-2R, p. 544

ORA Position: ORA recommends that the Commission exclude this amount of fuel in storage from rate base and address the carrying cost of line pack in SDG&E's Energy Resource Recovery Account (ERRA) proceedings.

Exhibit ORA-26-C. p. 9

Proposed TY2019 Forecast

<u>Year</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
2019	285	0	-285
TOTAL	285	0	-285

Chapter 2 - ORA vs. SDG&E

Part B - Capital-Related Costs

2. SDG&E-34-R - DEPRECIATION

Issue #	Subject	Reference
1. SDG&E34.000	Depreciation Rate	2B2-a1
2. SDG&E34.001	Net Salvage	2B2-a2
TOTAL	TOTAL	

CHAPTER 2B2-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-34-R
Area: DEPRECIATION
Witness: Watson, Dane
Subject: Depreciation Rate

Issue Description: ORA recommends different rates

SDG&E Position: SDG&E proposes to increase the depreciation rate for Desert Star Energy Center (DSEC) to 5.5699% as a result of reduction in service life from 2029 to 2026, based on the terms of the lease agreement.

Exhibit SDG&E-34, p. MCV-16 to MCV-17

ORA Position: ORA recommends maintaining the current life rate of the DSEC. Including SDG&E's net salvage forecast, this results in a composite depreciation rate of 4.2687%.

Exhibit ORA-27, p. 8

Note: In SDG&E's rebuttal (Exhibit SDG&E-234, p. DAW-20), SDG&E agrees with ORA's proposal for life on WEP, Account E370.10 (Legacy Meters), and Account E370.2 (Legacy Meter Installations).

CHAPTER 2B2-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-34-R
Area: DEPRECIATION
Witness: Watson, Dane
Subject: Net Salvage

Issue Description:

SDG&E Position: SDG&E proposes the following net salvage rates:

ACCOUNT	RATE
E365	-70%
E366	-75%
E367	-90%
E368.2	-95%
E371	-106.25%
E373.2	-110%

Exhibit SDG&E-34-WP-R, p. 5

ORA Position: ORA proposes the following net salvage rates:

ACCOUNT	RATE	CHANGE
E365	-65%	5%
E366	-65%	10%
E367	-80%	10%
E368.2	-80%	15%
E371	-65%	41.25%
E373.2	-85%	25%

Exhibit ORA-27, p. 18-21

Chapter 2 - ORA vs. SDG&E

Part B - Capital-Related Costs

3. SDG&E-35-2R - TAXES

Issue #	Subject	Reference
1. SDG&E35.000	Old-Age, Survivors, and Disability Insurance (OASDI)	2B3-a1
2. SDG&E35.001	Tax Memorandum Account (TMA)	2B3-a2
TOTAL	TOTAL	

CHAPTER 2B3-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-35-2R
Area: TAXES
Witness: Reeves, Ragan G.
Subject: Old-Age, Survivors, and Disability Insurance (OASDI)

Issue Description: OASDI wage amount

SDG&E Position: SDG&E has updated its composite payroll tax rate for 2019 to be 6.64% in its Update Testimony submitted on August 24, 2018. This reflects the actual 2018 OASDI wage base limit of \$128,400, which was confirmed in the Social Security Administration's 2018 Annual Report.

ORA Position: ORA recommends adopting FICA maximum taxable earnings for 2018 of \$128,400 that the Social Security Administration established in November 2017.

For 2019, ORA recommends that a maximum FICA wage base of \$132,300 be used. ORA determined the \$132,300 by using a five year trend to derive the 2017 average wage index, which in turn was used in the formula for determining the OASDI contribution and benefit base set by law.

ORA's proposal would change SDG&E's 2019 composite payroll tax rate from 6.66% to 6.60%.

Exhibit ORA-02, p. 7-8

CHAPTER 2B3-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-35-2R
Area: TAXES
Witness: Reeves, Ragan G.
Subject: Tax Memorandum Account (TMA)

Issue Description: TMA extension

SDG&E Position: SDG&E's primary proposal in its direct testimony was to eliminate the TMA. Its alternative proposal was to continue the TMA for the 2019 GRC cycle, but proposes that the Commission reaffirm that the TMA is not intended to be a true-up mechanism for taxes. That is, it is not intended to track the differences between forecasted and incurred tax expenses that are caused by events unrelated to tax changes.

Exhibit SDG&E-35-2R, p. RGR-36 to RGR-37

ORA Position: ORA supports the extension of the TMA. ORA recommends that the TMA should also incorporate changes to deferred income taxes and other functional accounts that are impacted by the tax law. If tax changes result in significant balances, SDG&E and SoCalGas should file an annual advice letter to make appropriate adjustments to revenue requirement.

Exhibit ORA-02, p. 17-18

Note: 1. Due to the uncertainties regarding the Tax Cuts and Jobs Act, SDG&E requests in its rebuttal testimony that the Commission adopt SDG&E's alternative proposal. It is premature to decide upon the disposition of future TMA balances before the issues regarding the scope of the TMA are resolved (Exhibit SDG&E-235, p. RGR-8 and RGR-12 to RGR-13).

2. In SDG&E's rebuttal, SDG&E agrees to file annual advice letters to provide the updated balances in the TMA, should the Commission desire (Exhibit SDG&E-235, p. RGR-12).

Chapter 2 - ORA vs. SDG&E

Part B - Capital-Related Costs

4. SDG&E-36-2R - WORKING CASH

Issue #	Subject	Reference
1. SDG&E36.000	Working Cash	2B4-a1
TOTAL	TOTAL	

CHAPTER 2B4-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-36-2R
Area: WORKING CASH
Witness: Dais, Steven P.
Subject: Working Cash

Issue Description: ORA suggests changes to lead/lag and balance sheet items

SDG&E Position: SDG&E requests \$171 million for Test Year ("TY") 2019 for the activities in this work group. SoCalGas'/SDG&E's request for working cash is in compliance with California Public Utilities Commission ("CPUC") Standard Practice ("SP") U-16, utilizing 2016 as-recorded costs to support its TY 2019 forecast. Working cash is a means to compensate investors for providing funds that are committed to the business for paying operating expenses in advance of receipt of the offsetting revenues from customers.

Exhibit SDG&E-36-2R, p. SPD-1.

ORA Position: ORA recommends a total working cash request of \$71.572 million, a \$99.154 million reduction to SDG&E's request. ORA's recommendation is based primarily on the followings:

1. Exclude cash balances from working cash.
2. Exclude greenhouse gas (GHG) asset and liability balances.
3. Adjust revenue and expense lags (i.e., goods & services; taxes; pension...).

In addition to the above, ORA recommends treating customer deposits as a source of long-term debt, and reduce SDG&E's revenue requirement based on the difference in SDG&E's authorized cost of debt and the 3-month commercial paper rate. The resulted reduction in revenue requirement is \$1.633 million.

Exhibit ORA-26-C, p. 12-32

Note: In SDG&E's rebuttal (Exhibit SDG&E-236, p. SPD-18), SDG&E listed several adjustments stemmed from the discovery process that totaled to approximately \$10 million decrease in working cash requirement, which lowers SDG&E's working cash requirement from \$171 million to \$161 million.

Proposed TY2019 Forecast

<u>Year</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
2019	170,726	71,572	-99,154
TOTAL	170,726	71,572	-99,154

Chapter 2 - ORA vs. SDG&E

Part B - Capital-Related Costs

5. SDG&E-40-2R - MISCELLANEOUS REVENUES

Issue #	Subject	Reference
1. SDG&E40.000	Miscellaneous Revenues	2B5-a1
2. SDG&E40.001	Income Tax Component of Contributions-in-Aid-of-Construction (ITCC)	2B5-a2
3. SDG&E40.002	Shared Asset Miscellaneous Revenues	2B5-a3
TOTAL	TOTAL	

CHAPTER 2B5-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-40-2R
Area: MISCELLANEOUS REVENUES
Witness: Dalton, Eric L.
Subject: Miscellaneous Revenues

Issue Description: ORA proposes increase of \$16.5 million

SDG&E Position: SDG&E forecasts \$17.496 million in miscellaneous revenues for TY 2019.

Exhibit SDG&E-40-2R, p. ED-4

ORA Position: ORA recommends \$33.997 million for TY 2019. (1)

Exhibit ORA-29, p. 3

(1) ORA points to the total miscellaneous revenues proposed in SDG&E's Dec 20, 2017 Revised Direct Testimony rather than SDG&E's Second Revised Direct Testimony dated April 6, 2018. The Second Revised testimony incorporated tax changes.

Note: Total difference of \$16.5 million is consisted of:

1. \$3.5 million related to shared asset revenues.
2. \$13.0 million related to including ITCC in miscellaneous revenues.

Both items are addressed in the following pages.

Proposed TY2019 Forecast

<u>Year</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
2019	17,496	33,997	16,501
TOTAL	17,496	33,997	16,501

CHAPTER 2B5-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-40-2R
Area: MISCELLANEOUS REVENUES
Witness: Dalton, Eric L.
Subject: Income Tax Component of Contributions-in-Aid-of-Construction (ITCC)

Issue Description: Inclusion of ITCC in miscellaneous revenues

SDG&E Position: ITCC is not part of SDG&E's calculations for miscellaneous revenues.

Exhibit SDG&E-240, p. ED-4

ORA Position: ORA recommends the addition of ITCC to SDG&E miscellaneous revenue.

Exhibit ORA-29, p. 3

Note: Per SDG&E's calculations, inclusion of ITCC would increase total miscellaneous revenues by \$12.967 million. This increase is part of the total miscellaneous revenues increase of \$16.501 million addressed in the previous page (CHAPTER 2B5-a1).

Proposed TY2019 Forecast

<u>Year</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
2019	0	12,967	12,967
TOTAL	0	12,967	12,967

CHAPTER 2B5-a3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-40-2R
Area: MISCELLANEOUS REVENUES
Witness: Dalton, Eric L.
Subject: Shared Asset Miscellaneous Revenues

Issue Description: Five-year average vs. RO model outputs

SDG&E Position: SDG&E's shared asset miscellaneous revenues are based on the forecast for shared assets from the RO model.

Exhibit SDG&E-240, p. ED-2

ORA Position: ORA recommends using a five-year average to determine shared asset revenues.

Exhibit ORA-29, p. 12

Note: This increase of \$3.535 million is part of the total miscellaneous revenues increase of \$16.501 million addressed in the previous page (CHAPTER 2B5-a1).

Proposed TY2019 Forecast

<u>Year</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
2019	4,677	8,212	3,535
TOTAL	4,677	8,212	3,535

Chapter 2 - ORA vs. SDG&E

Part B - Capital-Related Costs

6. SDG&E-42-2R - SUMMARY OF EARNINGS

Issue #	Subject	Reference
1. SDG&E42.000	Results of Operations Model Input - Corporate Center Allocation	2B6-a1
TOTAL	TOTAL	

CHAPTER 2B6-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-42-2R
Area: SUMMARY OF EARNINGS
Witness: Hom, Ryan
Subject: Results of Operations Model Input - Corporate Center Allocation

Issue Description:

SDG&E Position: In order for ORA's overall revenue requirement to be correctly reflected, SoCalGas recommends that ORA update their General Administration Corporate Center forecast to incorporate the Oncor acquisition proposal and also the escalation of this forecast to 2019 dollars. SoCalGas' rebuttal testimony regarding the correct representation of ORA's proposal does not constitute agreement by SoCalGas with the proposal.

(1) The ORA RO model currently reflects the SCG Allocation without Oncor (\$60,054).

(2) ORA's recommended forecast is in 2016 dollars. To be consistent with how Corporate Center costs are forecasted and handled in the RO model, the proposed costs must be escalated to 2019 dollars before being input into the RO model.

ORA Position: For Utility Allocation factoring in Oncor, ORA forecasts total Utility Costs of \$84.4 million (in 2016 dollars) for Test Year 2019, with \$38.0 million allocated to SDG&E and \$46.4 million allocated to SoCalGas.

Exhibit ORA-21, p. 42

Chapter 2 - ORA vs. SDG&E

Part C - Other

1. SDG&E-02-R - RISK MANAGEMENT

Issue #	Subject	Reference
1. SDG&E02.000	Balancing Enterprise Risk Management Incremental Funding	2C1-a1
TOTAL	TOTAL	

CHAPTER 2C1-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-02-R
Area: RISK MANAGEMENT
Witness: Day, Diana L.
Subject: Balancing Enterprise Risk Management Incremental Funding

Issue Description:

SDG&E Position: Balancing Enterprise Risk Management incremental funding is unwarranted because (1) it is not reasonable to set the precise scope of the risk management efforts of SoCalGas and SDG&E years in advance since risks and risk mitigations are dynamic; (2) the Test Year 2019 GRC funding request represents a marginal amount of the total costs requested in the Test Year 2019 GRC, and segregating one relatively small category of costs would create an administrative burden without adding value to the regulatory accounting record; and (3) any uncertainty related to the Commission requirements in the Safety Model Assessment Proceeding (S-MAP) is likely to be a short-term issue and does not warrant one-way balancing.

Exhibit SCG-202/SDG&E-202, p. DD/GF/JY-18

ORA Position: ORA does not oppose SoCalGas/SDG&E's request for incremental Enterprise Risk Management-related funding, but recommends that this funding be provided via a 1-way balancing account since Commission requirements may change and exact funding purposes have not been defined.

Exhibit ORA-03, p. 8

Chapter 2 - ORA vs. SDG&E

Part C - Other

2. SDG&E-15-2R - ELECTRIC DISTRIBUTION O&M

Issue #	Subject	Reference
1. SDG&E15.001	PERFORMANCE BASED RATEMAKING	2C2-a1
TOTAL	TOTAL	

CHAPTER 2C2-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-15-2R
Area: ELECTRIC DISTRIBUTION O&M
Witness: Speer, William H.
Subject: PERFORMANCE BASED RATEMAKING

Issue Description:

SDG&E Position: SDG&E is not proposing an electric reliability performance-based ratemaking mechanism in this proceeding. SDG&E believes that its priority focus should be on safety, and that requesting a performance-based ratemaking (PBR) mechanism for this GRC cycle would not be consistent with SDG&E's efforts to build upon its strong safety culture and to provide cost effective service to its customers.

SDG&E recommends that the Commission disregard CUE's proposal to impose a PBR mechanism.

Exhibit SDG&E-215, p. WHS-70 to WHS-73

ORA Position: ORA is not proposing an electric reliability performance-based ratemaking mechanism for SDG&E in its 2019 GRC. ORA reviewed SDG&E's testimony and workpapers and does not take issue with SDG&E's request.

Exhibit ORA-05, p. 72-73

Chapter 2 - ORA vs. SDG&E

Part C - Other

3. SDG&E-26-R - CORPORATE CENTER - GENERAL ADMINISTRATION

Issue #	Subject	Reference
1. SDG&E26.001	General Administration Costs	2C3-a1
TOTAL	TOTAL	

CHAPTER 2C3-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-26-R
Area: CORPORATE CENTER - GENERAL ADMINISTRATION
Witness: DeMontigny, Mia L.
Subject: General Administration Costs

Issue Description:

SDG&E Position: The Summary of Total Corporate Center Costs is as follows:

(Thousands of 2016 dollars)

2019 Forecast	Services Provided
59,556	Finance
62,344	Legal, Comp and Governance
24,698	HR & Administration
14,420	Corp Strategy & Ext Affairs
29,926	Facilities and Assets
94,048	Pensions & Benefits
284,992	Total

Exhibit SCG-28-R/SDG&E-26-R, p. MLD-1

ORA Position: ORA proposes the following for Corporate Center expenses:

(Thousands of 2016 dollars)

2019 Forecast	Services Provided
59,114	Finance
62,344	Legal, Comp and Governance
24,611	HR & Administration
14,420	Corp Strategy & Ext Affairs
30,155	Facilities and Assets
26,202	Pensions & Benefits
216,839	Total

Exhibit ORA-21, p. 3

Chapter 2 - ORA vs. SDG&E

Part C - Other

4. SDG&E-27 - CORPORATE CENTER - INSURANCE

Issue #	Subject	Reference
1. SDG&E27.000	LIPBA	2C4-a1
TOTAL	TOTAL	

CHAPTER 2C4-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-27
Area: CORPORATE CENTER - INSURANCE
Witness: Cayabyab, Neil K.
Subject: LIPBA

Issue Description:

SDG&E Position: SDG&E and SoCalGas request the establishment of a new two-way Liability Insurance Premium Balancing Account. These new balancing accounts are necessary to protect against the possible increase in the need for additional amounts of liability insurance and because of market fluctuations in the cost of liability insurance.

Exhibit SCG-29/SDG&E-27, p. NKC-ii

ORA Position: ORA does not oppose Sempra's proposal to establish the Liability Insurance Premium Premium Balancing Account (LIPBA), but recommends that it only be applicable to the amount of coverage requested in this GRC, and not for any additional amounts of coverage Sempra may decide to purchase.

Exhibit ORA-21, p. 2

Chapter 2 - ORA vs. SDG&E

Part C - Other

5. SDG&E-41 - REGULATORY ACCOUNTS

Issue #	Subject	Reference
1. SDG&E41.000	TreeTrimming Balancing Account (TTBA)	2C5-a1
2. SDG&E41.001	Liability Insurance Premiums Balancing Account (LIPBA)	2C5-a2
3. SDG&E41.002	Otay Mesa Acquisition Balancing Account (OMABA)	2C5-a3
TOTAL	TOTAL	

CHAPTER 2C5-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-41
Area: REGULATORY ACCOUNTS
Witness: Jasso, Norma G.
Subject: TreeTrimming Balancing Account (TTBA)

Issue Description: Two-way vs. one-way

SDG&E Position: SDG&E proposes to modify the balancing account mechanism from a one-way to a two-way balancing account treatment.

Exhibit SDG&E-41, p. NGJ-13

ORA Position: ORA opposes SDG&E's request for a two-way balancing account treatment for the TTBA.

Exhibit ORA-05, p.56

CHAPTER 2C5-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-41
Area: REGULATORY ACCOUNTS
Witness: Jasso, Norma G.
Subject: Liability Insurance Premiums Balancing Account (LIPBA)

Issue Description: ORA proposes two-way with cap

SDG&E Position: SDG&E proposes to create the electric and gas LIPBAs as two-way interest-bearing balancing accounts recorded on SDG&E's financial statements.

Exhibit SDG&E-41, p. NGJ-13

ORA Position: ORA does not oppose SDG&E's request to establish a two-way balancing account for liability insurance premiums, and recommends that any insurance coverage above the forecasted amount in this General Rate Case (GRC), require SDG&E to file an application requesting recovery.

Exhibit ORA-21, p. 53

CHAPTER 2C5-a3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-41
Area: REGULATORY ACCOUNTS
Witness: Jasso, Norma G.
Subject: Otay Mesa Acquisition Balancing Account (OMABA)

Issue Description: Timing of recovery

SDG&E Position: SDG&E proposes to create the electric OMABA as a one-way interest-bearing balancing account recorded on SDG&E's financial statements, to record the revenues collected from customers from January 1, 2019 until SDG&E takes ownership of the Otay Mesa Energy Center (OMEC).

Exhibit SDG&E-41, p. NGJ-13

ORA Position: ORA agrees that the OMABA should cover Otay Mesa O&M expenses but proposes the following:

1. Otay Mesa Revenue Requirements Should Not Be In Test Year 2019
2. SDG&E Should File a Tier 1 Advice Letter to Implement the OMABA after Calpine notifies SDG&E that it will exercise its put option.
3. The OMABA Should Be One-Way
4. The OMABA Should Track the OMEC Revenue Requirement for this GRC Cycle

Exhibit ORA-08, p. 8-10

Chapter 2 - ORA vs. SDG&E

Part C - Other

6. SDG&E-43-2R - POST-TEST YEAR RATEMAKING

Issue #	Subject	Reference
1. SDG&E43.000	Attrition Year Increases	2C6-a1
2. SDG&E43.001	Z-Factor Mechanism	2C6-a2
TOTAL	TOTAL	

CHAPTER 2C6-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-43-2R
Area: POST-TEST YEAR RATEMAKING
Witness: Deremer, Kenneth J.
Subject: Attrition Year Increases

Issue Description:

SDG&E Position: SDG&E proposes;

- Using IHS Markit Global Insight's-utility cost escalation factors to determine PTY O&M escalation (excluding medical expenses)
- Adopting Willis Towers Watson's actuarial forecasts to determine PTY medical expenses
- Calculating PTY capital-related revenue requirements using an escalated 5-year average of capital additions

2019
Rev Req Increase (\$ in millions)

2020	6.89%	\$151.5
2021	5.10%	\$120.0
2022	4.95%	\$122.2

Exhibit SDG&E-43-2R, p. KJD-1 to KJD-2

ORA Position: ORA recommends a PTYR mechanism whereby attrition base revenue increases for SDG&E and SoCalGas are set at 4.00% for 2020, 2021 and 2022, plus additional revenues for SoCalGas' post-test year PSEP capital additions.

Exhibit ORA-31, p. 4

ORA PTY Estimate with TCJA:
Rev Req Increase (\$ in millions)

2020	4.00%	\$77
2021	4.00%	\$80
2022	4.00%	\$83

Exhibit ORA-34, p. 11

Note: ORA Alternate PTYR Mechanism:

- O&M margin escalation rate updates: limits should be placed on how much the rates can be adjusted
- Post-test year medical escalation rates should be set at 4.25%
- Capital-related attrition: escalated 7-year (2013-2019) average of capital additions (2013-2017 recorded and Commission-adopted 2018 and 2019)

Exhibit ORA-31, p. 5

CHAPTER 2C6-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-43-2R
Area: POST-TEST YEAR RATEMAKING
Witness: Deremer, Kenneth J.
Subject: Z-Factor Mechanism

Issue Description:

SDG&E Position: The Z-factor mechanism uses a series of eight criteria outlined in D.94-06-011 to identify exogenous cost changes that qualify for rate adjustments prior to the next GRC test year.

SDG&E proposes to keep in place the current Z-factor process for the 2019-2022 GRC term.

Exhibit SDG&E-43-2R, p. KJD-8

ORA Position: ORA does not oppose continuation of the Z-factor mechanism, but recommends that the mechanism be effective only during the post-test years, and not for the test year.

Exhibit ORA-31, p. 4

Chapter 2 - ORA vs. SDG&E

Part C - Other

7. SDG&E-44 - COMPLIANCE

Issue #	Subject	Reference
1. SDG&E44.000	Gas Transmission, Distribution and Storage Reports (Safety Reports)	2C7-a1
TOTAL	TOTAL	

CHAPTER 2C7-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-44
Area: COMPLIANCE
Witness: York, Jamie K.
Subject: Gas Transmission, Distribution and Storage Reports (Safety Reports)

Issue Description:

SDG&E Position: SoCalGas and SDG&E request to discontinue the submission of the Safety Reports given that the new accountability and Risk Assessment Mitigation Phase (RAMP) reporting requirements as well as Senate Bill 549 will provide the information requested by statute.

Exhibit SCG-45/SDG&E-44, p. JKY-33 to JKY-36

ORA Position: ORA recommends that SoCalGas and SDG&E continue the submission of the Safety Reports on the basis that it is premature to assume that the accountability reports, RAMP reports, and Senate Bill 549 requirements will provide a complete replacement of the Safety Reports.

Exhibit ORA-33, p. 20 to 22

Chapter 2 - ORA vs. SDG&E

Part C - Other

8. SDG&E-49 - OVERALL SUMMARY OF APRIL 6, 2018 TESTIMONY ON TAX ISSUES

Issue #	Subject	Reference
1. SDG&E49.000	Revenue Requirement	2C8-a1
TOTAL	TOTAL	

CHAPTER 2C8-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
ORA Differences to SDG&E Requests

Exhibit No.: SDG&E-49
Area: OVERALL SUMMARY OF APRIL 6, 2018 TESTIMONY ON TAX ISSUES
Witness: Manzuk, Charles R.
Subject: Revenue Requirement

Issue Description:

SDG&E Position: SDG&E’s GRC Application requested that the Commission authorize a combined \$2.199 billion revenue requirement, to be effective January 1, 2019. The inclusion of the Tax Cuts and Jobs Act (TCJA) reduces SDG&E’s overall revenue requirement request by approximately \$58 million. SDG&E has not yet determined the potential revenue requirement impacts of the insurance renewals and the quick strike firefighting helicopter and requests that the CPUC not revise the overall revenue requirement. SDG&E proposes to maintain the revenue requirement at the initial Application level by including an offsetting adjustment to the TCJA’s impacts to revenue requirement in the Results of Operations Model.

Exhibit SDG&E-49/SCG-49, p. CM-1

ORA Position: ORA fully reflects the TCJA impacts in its forecast of SDG&E’s 2019 revenue requirement.

Exhibit ORA-34, p. 12

Proposed TY2019 Forecast

<u>Year</u>	<u>SDG&E</u>	<u>ORA</u>	<u>Difference</u>
2019	66,641	0	-66,641
TOTAL	66,641	0	-66,641

Chapter 3

Differences Between SDG&E and UCAN

Chapter 3 - UCAN vs. SDG&E

Part A - O&M and Capital Expenditures

1. SDG&E-19 - CS - INFORMATION & TECHNOLOGIES

a. O&M - NON-SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	UCAN	UCAN vs. SDG&E	
1. 1IN003.000	8,574	6,874	(1,700)	3A1-a1
TOTAL	8,574	6,874	(1,700)	

CHAPTER 3A1-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-19
Area: CS - INFORMATION & TECHNOLOGIES
Witness: Davidson, Lisa C.

NONSHARED O&M

Subject: Marketing Research & Analytics
Workpaper: 11N003.000

SDG&E Position: The MRA department is responsible for a wide variety of activities, which include developing strategic marketing plans, execution of communication tactics across various channels, oversight and management of SDG&E's websites, conducting customer research and analytics, supporting statewide collaboration regarding various marketing initiatives, and providing key services through mobile application development and management.

SDG&E chose a base year forecast method for TY 2019 with the following changes: (a) rate education & outreach, (b) marketing automation, (c) outage communication, (d) customer insight - surveys, (e) multicultural campaign, (f) RAMP Summer and Winter Prep Communication and (g) FOF business optimization.

Exhibit SDG&E-19, p. LCD-27 to LCD-44

UCAN Position: UCAN recommends that SDG&E's request for \$1.7 million in incremental funds for rate education and outreach be denied. All spending on Residential Rate Reform ME&O should be included in the Rate Reform Memorandum Account and considered a part of SDG&E's overall \$19.4 million budget authorization for that purpose.

Exhibit UCAN3 (Charles), p. 4 and 71-78

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>UCAN</u>	<u>Difference</u>
Labor	3,112	3,112	0
NonLabor	5,462	3,762	-1,700
Nonstandard	0	0	0
TOTAL	8,574	6,874	-1,700

Chapter 3 - UCAN vs. SDG&E

Part C - Other

1. SDG&E-18 - CS - OFFICE OPERATIONS

Issue #	Subject	Reference
1. SDG&E18.002	Remittance Processing	3C1-a1
2. SDG&E18.000	Branch Offices	3C1-a2
TOTAL	TOTAL	

CHAPTER 3C1-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-18
Area: CS - OFFICE OPERATIONS
Witness: Stewart, Jerry D.
Subject: Remittance Processing

Issue Description: Electronic billing

SDG&E Position: SDG&E requests to modify Electric and Gas Rule 9, Rendering and Payment of Bills, to authorize SDG&E to default all SDG&E customers to receive electronic bills as their regular bill starting Jan. 1, 2021. Customers may elect to be excluded from paperless billing electronically.

Exhibit SDG&E-18, p. JDS-33

UCAN Position: UCAN proposes that the Commission should deny SDG&E's request to default all customers to electronic billing starting January 1, 2021.

Exhibit UCAN3 (Charles), p. 66 to 70

CHAPTER 3C1-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-18
Area: CS - OFFICE OPERATIONS
Witness: Stewart, Jerry D.
Subject: Branch Offices

Issue Description: Branch Office Closures

SDG&E Position: SDG&E provides local payment offices and customer services through a network of Branch Offices and Authorized Payment Locations (APLs). SDG&E operates five dedicated Branch Office facilities and two shared Branch Office facilities. SDG&E contracts with a third-party vendor that provides a network of approximately 59 APLs.

SDG&E is requesting approval to close two of its Branch Offices located at the Oceanside and Downtown locations.

Exhibit SDG&E-18, p. JDS-35 to JDS-49

UCAN Position: UCAN recommends that the Commission deny SDG&E's proposal to close the Oceanside and Downtown Branch Office locations and direct SDG&E to continue the search for a new branch location under the direction of Energy Division. UCAN recommends that the Commission require SDG&E to provide quarterly reports to the Energy Division describing their efforts. UCAN recommends that if no replacement branch has opened in the vicinity of the Oceanside Branch Office within three years of the branch closure, SDG&E should be required to file a Tier 3 advice letter explaining how it is in compliance with the 2016 GRC decision.

Exhibit UCAN3 (Charles), p. 3 to 4 and 51 to 65

Chapter 3 - UCAN vs. SDG&E

Part C - Other

2. SDG&E-24-R - INFORMATION TECHNOLOGY

Issue #	Subject	Reference
1. SDG&E24.001	Bill Redesign Phase 2	3C2-a1
TOTAL	TOTAL	

CHAPTER 3C2-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-24-R
Area: INFORMATION TECHNOLOGY
Witness: Olmsted, Christopher R.
Subject: Bill Redesign Phase 2

Issue Description:

SDG&E Position: The business justification for this project can be found in Customer Service - Office Operations chapters (Exhibit SDG&E-18). The forecast for this project is as follows:

(Dollars in thousands)
BC 2017 2018 2019
811F \$1,110 \$1,226 \$612

UCAN Position: UCAN proposes that SDG&E's 2017-2018 funding for the bill redesign project to a two-year total of \$0.8 million (adjusted to 2019 dollars). UCAN also recommends that the Commission deny SDG&E's spending forecast for 2019.

Exhibit UCAN3 (Charles), p. 5

Chapter 3 - UCAN vs. SDG&E

Part C - Other

3. SDG&E-27 - CORPORATE CENTER - INSURANCE

Issue #	Subject	Reference
1. SDG&E27.000	LIPBA	3C3-a1
TOTAL	TOTAL	

CHAPTER 3C3-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-27
Area: CORPORATE CENTER - INSURANCE
Witness: Cayabyab, Neil K.
Subject: LIPBA

Issue Description:

SDG&E Position: SDG&E and SoCalGas request the establishment of a new two-way Liability Insurance Premium Balancing Account. These new balancing accounts are necessary to protect against the possible increase in the need for additional amounts of liability insurance and because of market fluctuations in the cost of liability insurance.

Exhibit SCG-29/SDG&E-27, p. NKC-ii

UCAN Position: UCAN recommends that the LIPBA be employed to record SDG&E's actual expenditures for protecting against its wildfire liability risk. UCAN suggests that \$80 million would represent an appropriate base from which to make annual adjustments reflecting actual expenditures. UCAN's support for LIPBA is subject to the condition that for any future reasonableness review of LIPBA, SDG&E must show that they considered alternatives.

UCAN proposes that SDG&E's LIPBA be structured as follows:

- Only wildfire insurance costs should be eligible
- Balances between 0% and 25% greater than the authorized revenue requirement should be subject to a Tier 3 advice letter review
- For balance of 25% or more than the authorized revenue requirement, SDG&E should be required to submit an application for rate recovery

Note: Exhibit UCAN3 (Charles), p. 5 to 6
Exhibit UCAN1 (Sulpizo), p. 2 and 15

Chapter 3 - UCAN vs. SDG&E

Part C - Other

4. SDG&E-31-R - ACCOUNTING AND FINANCE/LEGAL/REGULATORY AFFAIRS/ EXTERNAL AFFAIRS

Issue #	Subject	Reference
1. SDG&E31.001	Proposed TPCBA	3C4-a1
TOTAL	TOTAL	

CHAPTER 3C4-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-31-R
Area: ACCOUNTING AND FINANCE/LEGAL/REGULATORY AFFAIRS/ EXTERNAL AFFAIRS
Witness: Hrna, Sandra K.
Subject: Proposed TPCBA

Issue Description: Proposed Third-Party Claims Balancing Account (TPCBA)

SDG&E Position: SDG&E is proposing a new two-way balancing account named the Third-Party Claims Balancing Account (TPCBA) to be recorded on SDG&E's accounting general ledger to compare the revenue requirement approved in this GRC for third-party related claims payments and recoveries with actual net expenses booked. The balancing account is necessary due to the impossibility of predicting the number of claims and amounts resulting through resolution of the claims. This balancing account will see that customers are ultimately billed no more or no less than actual claims net payments. The balancing account protects both SDG&E and customers against the exposure to expenses that are predicated on a five-year history of events but may actually differ dramatically from such a forecast.

Exhibit SDG&E-31-R, p. SKH-26.

UCAN Position: UCAN recommends that the Commission reject the TPCBA proposed by SDG&E, and instead authorize SDG&E to establish a memorandum account to track third-party claims that exceed SDG&E's liability insurance coverage. The Commission should require SDG&E to submit an application to recover all costs in this memorandum account. This approach would adequately protect both SDG&E and ratepayers against forecasting risk for third-party claims, as SDG&E seeks to accomplish with its proposed TPCBA, while also providing the Commission with the opportunity to develop the complete record needed to fairly evaluate these claims.

Exhibit UCAN-3 (Charles), p. 109 to 110

Chapter 3 - UCAN vs. SDG&E

Part C - Other

5. SDG&E-41 - REGULATORY ACCOUNTS

Issue #	Subject	Reference
1. SDG&E41.003	Liability Insurance Premiums Balancing Account (LIPBA)	3C5-a1
2. SDG&E41.004	Third-Party Claims Balancing Account (TPCBA)	3C5-a2
TOTAL	TOTAL	

CHAPTER 3C5-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-41
Area: REGULATORY ACCOUNTS
Witness: Jasso, Norma G.
Subject: Liability Insurance Premiums Balancing Account (LIPBA)

Issue Description: LIPBA recovery method

SDG&E Position: SDG&E proposes to create the electric and gas LIPBAs as two-way interest-bearing balancing accounts recorded on SDG&E's financial statements.

Exhibit SDG&E-41, p. NGJ-13

UCAN Position: UCAN supports SDG&E's proposal to establish a two-way balancing account for liability insurance premiums. However, UCAN provides recommendations as to review and recovery of costs above those approved in the GRC, including the recovery of undercollections through a Tier 3 advice letter (0% to 25% undercollected balance) or a separate application (25% and above undercollections).

UCAN (Sulpizio) at 15; UCAN (Charles) at 107.

CHAPTER 3C5-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-41
Area: REGULATORY ACCOUNTS
Witness: Jasso, Norma G.
Subject: Third-Party Claims Balancing Account (TPCBA)

Issue Description: Balancing account vs. memorandum account

SDG&E Position: SDG&E proposes to create the electric and gas TPCBAs as two-way interest-bearing balancing accounts recorded on SDG&E's financial statements.

Exhibit SDG&E-41, p. NGJ-13

UCAN Position: UCAN recommends that the TPCBA be rejected and recommends instead the establishment of a memorandum account, and require SDG&E to submit an application to recover all costs in the memorandum account.

UCAN (Charles) at 109

Chapter 3 - UCAN vs. SDG&E

Part C - Other

6. SDG&E-43-2R - POST-TEST YEAR RATEMAKING

Issue #	Subject	Reference
1. SDG&E43.000	Attrition Year Increases	3C6-a1
TOTAL	TOTAL	

CHAPTER 3C6-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
UCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-43-2R
Area: POST-TEST YEAR RATEMAKING
Witness: Deremer, Kenneth J.
Subject: Attrition Year Increases

Issue Description:

SDG&E Position: SDG&E proposes;

- Using IHS Markit Global Insight's-utility cost escalation factors to determine PTY O&M escalation (excluding medical expenses)
- Adopting Willis Towers Watson's actuarial forecasts to determine PTY medical expenses
- Calculating PTY capital-related revenue requirements using an escalated 5-year average of capital additions

2019
Rev Req Increase (\$ in millions)

2020	6.89%	\$151.5
2021	5.10%	\$120.0
2022	4.95%	\$122.2

Exhibit SDG&E-43-2R, p. KJD-1 to KJD-2

UCAN Position: UCAN recommends the following:

- (1) Primary: Increase the utilities' capital and O&M authorized test year revenue requirements by projected CPI-Urban annual increase plus 75 basis points (2012 GRC methodology).
- (2) Alternative 1: Adopt ORA's primary proposal of applying a 4.0% annual escalator to the utilities' capital and O&M revenue requirements.
- (3) Alternative 2: Escalated capital additions and retirements based on recorded data from 2013 through 2017 and ORA's recommendations regarding O&M cost escalation.

If the Commission adopts a four-year GRC cycle, SDG&E's 2022 revenue requirement should be adjusted to subtract \$39.4 million from the total revenue requirement to account for CIS Replacement Program benefits.

Note: SDG&E has two issues with UCAN's proposal. First, the \$39.4 million UCAN cites represents direct costs, and it would not be appropriate for SDG&E to reduce its revenue requirement by the direct cost amount. The CPUC-jurisdictional revenue requirement amount associated with these direct costs is \$11.7 million. Second, SDG&E has not received final approval of the CIS project, and depending on the timing of the decision, the associated benefits may be delayed. With these two caveats, SDG&E agrees it is reasonable to adjust the applicable post-test year revenue requirement as determined by the final decision in the CIS Replacement proceeding.

Exhibit SDG&E-243, p. KJD-15

Chapter 4

Differences Between SDG&E and TURN

Chapter 4 - TURN vs. SDG&E

Part A - O&M and Capital Expenditures

1. SDG&E-14-R - ELECTRIC DISTRIBUTION CAPITAL

a. CAPITAL

Project	2017+2018+2019 (in 2016 \$, 000s)			Reference
	SDG&E	TURN	TURN vs. SDG&E	
1. 00202.0.ALL	15,236	10,572	(4,664)	4A1-a1
2. 00203.0.ALL	20,347	7,596	(12,751)	4A1-a2
3. 00204.0.ALL	8,486	5,873	(2,613)	4A1-a3
4. 00901.0.ALL	327,824	201,866	(125,958)	4A1-a4
5. 00905.0.ALL	40,156	25,297	(14,859)	4A1-a5
6. 11246.0.ALL	28,964	0	(28,964)	4A1-a6
7. 13247.0.ALL	145,019	63,595	(81,424)	4A1-a7
TOTAL	586,032	314,799	(271,233)	

CHAPTER 4A1-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-14-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Colton, Alan F.

CAPITAL EXPENDITURES

Project: Materials
Budget Code: 00202.0.ALL

SDG&E Position: The Materials category is required to provide distribution transformers necessary to operate and maintain the electric distribution system. This blanket project is required to purchase transformers, supplying new and replacement equipment and maintaining inventory at each electric distribution service center. The expenditures in this category are closely related to work being done in New Business, Mandated, Capacity, Reliability, Safety and Risk Management, as well as all other categories where transformers are installed.

Forecasted expenditures for this category are:

2017 - \$24.871 million
2018 - \$26.315 million
2019 - \$27.694 million

Exhibit SDG&E-14-R, Page AFC-54

TURN Position: Meters and regulators, BC 202: TURN recommends a forecast based on the 2012-2016 average to sufficiently fund this budget category.

Exhibit TURN-01 (EBorden), Page 10

Note: Database limitations restrict entries in this table to numeric values. On this page, TURN makes no 2017 recommendation.

ORA's report on Electric Distribution Capital forecasts was produced by two analysts who divided this area amongst them: Exh-401/ORA-06 and Exh-431/ORA-06-R (T Roberts) and Exh-402/ORA-07 (G Wilson). This area was analyzed by Mr. Wilson (see Exh-76/SDG&E-214, the Rebuttal testimony of Alan Colton at page AFC-8 line 5). Both Mr. Roberts and Mr. Wilson utilized 2017 actual costs as the forecast for 2017, but also excluded any project spending in 2017 associated with budget codes that were not identified in SDG&E's testimony, resulting in approximately \$20.908 million of omitted spend. Mr. Wilson explicitly explains this in his testimony, while Mr. Roberts' historical average analysis utilizes it to further reduce averages.

CHAPTER 4A1-a1

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
002020.001	4,156	5,106	5,974	15,236
002140.001	20,715	21,209	21,720	63,644
Total	24,871	26,315	27,694	78,880

TURN	2017	2018	2019	Total
002020.001	4,156	3,208	3,208	10,572
Total	4,156	3,208	3,208	10,572

Difference	2017	2018	2019	Total
002020.001	0	-1,898	-2,766	-4,664
002140.001	0	0	0	0
Total	0	-1,898	-2,766	-4,664

CHAPTER 4A1-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-14-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Colton, Alan F.

CAPITAL EXPENDITURES

Project: Reliability/Improvements Capital Projects
Budget Code: 00203.0.ALL

SDG&E Position: Customers' expectations about the availability of service continue to increase. SDG&E has been proactive in trying to address this increased expectation and aging infrastructure issues.

Forecasted expenditures for this category are:

2017 - \$ 74.863 million
2018 - \$108.418 million
2019 - \$103.448 million

Exhibit SDG&E-14-R, Page AFC-75

TURN Position: 4kV Substation Modernization, BC 6260: TURN recommends the forecast 2019 budget requested by SDG&E be normalized over the TY period (to 2021), to allow for some proactive upgrades while minimizing cost impacts on current SDG&E customers. The 2018 forecast is set equal to the TY amount. SDG&E bases its requested cost increase on increased building development (which it does not quantify).

Exhibit TURN-01 (EBorden), Pages 11-24

Note: Database limitations restrict entries in this table to numeric values. On this page, TURN makes no 2017 recommendation.

CHAPTER 4A1-a2

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
002030.001	1,569	1,569	1,569	4,707
002260.001	6,338	6,338	6,338	19,014
002270.001	3,493	3,493	3,493	10,479
002300.001	11,800	15,757	15,464	43,021
002300.002	0	10,500	100	10,600
002360.001	10,832	11,162	11,502	33,496
012690.001	7,003	501	0	7,504
062540.001	50	1,000	50	1,100
062600.001	0	7,164	9,114	16,278
062600.002	0	1,790	2,279	4,069
072450.001	1,771	0	0	1,771
09271A.001	722	0	0	722
112490.001	289	5,346	5,295	10,930
112530.001	340	4,386	4,345	9,071
112610.001	1,546	331	1	1,878
112610.002	0	0	-1	-1
112670.001	0	4,395	4,395	8,790
112670.002	0	2,581	2,581	5,162
122430.001	2,016	2,016	2,016	6,048
122460.001	321	321	321	963
122470.001	1,356	1,356	1,356	4,068
122490.001	208	208	208	624
122490.002	0	0	780	780
122660.001	1,546	1,546	1,546	4,638
132420.001	4,500	7,000	0	11,500
132430.001	10,942	0	0	10,942
132440.001	50	50	50	150
14143A.001	177	0	0	177
152430.001	547	554	0	1,101
162440.001	717	0	0	717
16245A.001	272	0	0	272
162570.001	0	1,000	1,000	2,000
16258A.001	2,502	2,502	2,502	7,506
16260A.001	12	1,118	3,751	4,881
172530.001	0	3,300	3,300	6,600
932400.001	2,800	2,990	3,130	8,920
932400.002	0	0	1,819	1,819
992820.001	1,144	8,144	15,144	24,432
Total	74,863	108,418	103,448	286,729

TURN	2017	2018	2019	Total
062600.001	0	3,039	3,038	6,077
062600.002	0	759	760	1,519
Total	0	3,798	3,798	7,596

Difference	2017	2018	2019	Total
002030.001	0	0	0	0
002260.001	0	0	0	0
002270.001	0	0	0	0
002300.001	0	0	0	0
002300.002	0	0	0	0
002360.001	0	0	0	0
012690.001	0	0	0	0
062540.001	0	0	0	0

CHAPTER 4A1-a2

062600.001	0	-4,125	-6,076	-10,201
062600.002	0	-1,031	-1,519	-2,550
072450.001	0	0	0	0
09271A.001	0	0	0	0
112490.001	0	0	0	0
112530.001	0	0	0	0
112610.001	0	0	0	0
112610.002	0	0	0	0
112670.001	0	0	0	0
112670.002	0	0	0	0
122430.001	0	0	0	0
122460.001	0	0	0	0
122470.001	0	0	0	0
122490.001	0	0	0	0
122490.002	0	0	0	0
122660.001	0	0	0	0
132420.001	0	0	0	0
132430.001	0	0	0	0
132440.001	0	0	0	0
14143A.001	0	0	0	0
152430.001	0	0	0	0
162440.001	0	0	0	0
16245A.001	0	0	0	0
162570.001	0	0	0	0
16258A.001	0	0	0	0
16260A.001	0	0	0	0
172530.001	0	0	0	0
932400.001	0	0	0	0
932400.002	0	0	0	0
992820.001	0	0	0	0
Total	0	-5,156	-7,595	-12,751

CHAPTER 4A1-a3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-14-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Colton, Alan F.

CAPITAL EXPENDITURES

Project: New Business
Budget Code: 00204.0.ALL

SDG&E Position: Most of the expenditures associated with the New Business budgets are a direct result of customer requests. Those requests can be for new services, upgraded services, new distribution systems for commercial and residential developments, system modifications to accommodate new customer load, customer requested relocations, rearrangements, removals and the conversion of existing overhead lines to underground. All work and cost responsibilities are governed by applicable tariffs, which typically place the bulk of the cost on the utility. This category of work also has some budgets with collectible component.

Forecasted expenditures for this category are:

2017 - \$55.317 million

2018 - \$57.186 million

2019 - \$60.592 million

Exhibit SDG&E-14-R, Page AFC-57 to AFC-59

TURN Position: TURN uses a five-year historical average to forecast costs for this category. SDG&E bases its requested cost increase on increased building development (which it does not quantify).

Exhibit TURN-01 (EBorden), Page 12

Note: Database limitations restrict entries in this table to numeric values. On this page, TURN makes no 2017 recommendation.

CHAPTER 4A1-a3

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
002040.001	871	1,037	1,097	3,005
002110.001	1,396	1,550	1,706	4,652
002110.002	1,161	1,278	1,395	3,834
002150.001	525	640	680	1,845
002150.002	222	266	281	769
002160.001	681	801	841	2,323
002160.002	128	149	157	434
002170.001	9,320	12,288	13,070	34,678
002170.002	3,338	3,767	3,923	11,028
002180.001	4,655	5,591	5,872	16,118
002180.002	1,596	1,911	2,005	5,512
002190.001	5,665	6,862	7,247	19,774
002190.002	1,749	2,082	2,190	6,021
002240.001	4,925	5,918	6,228	17,071
002240.002	26	89	108	223
002250.001	5,130	5,612	6,191	16,933
002250.002	3,507	3,775	4,097	11,379
002350.001	3,474	3,474	3,474	10,422
002350.002	30	30	30	90
15258A.001	67	0	0	67
15258A.002	301	0	0	301
15258A.003	60	0	0	60
15258A.004	12	0	0	12
15258A.005	622	0	0	622
15258A.006	4,353	0	0	4,353
15258A.007	22	0	0	22
15258A.008	43	0	0	43
15258A.009	400	0	0	400
15258A.010	400	0	0	400
15258A.011	24	0	0	24
15258A.012	24	0	0	24
15258A.013	118	0	0	118
15258A.014	236	0	0	236
15258A.015	106	0	0	106
15258A.017	42	21	0	63
15258A.018	84	42	0	126
Total	55,313	57,183	60,592	173,088

TURN	2017	2018	2019	Total
002110.001	1,396	909	912	3,217
002110.002	1,161	749	746	2,656
Total	2,557	1,658	1,658	5,873

Difference	2017	2018	2019	Total
002040.001	0	0	0	0
002110.001	0	-641	-794	-1,435
002110.002	0	-529	-649	-1,178
002150.001	0	0	0	0
002150.002	0	0	0	0
002160.001	0	0	0	0
002160.002	0	0	0	0
002170.001	0	0	0	0
002170.002	0	0	0	0
002180.001	0	0	0	0

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002180.002	0	0	0	0
002190.001	0	0	0	0
002190.002	0	0	0	0
002240.001	0	0	0	0
002240.002	0	0	0	0
002250.001	0	0	0	0
002250.002	0	0	0	0
002350.001	0	0	0	0
002350.002	0	0	0	0
15258A.001	0	0	0	0
15258A.002	0	0	0	0
15258A.003	0	0	0	0
15258A.004	0	0	0	0
15258A.005	0	0	0	0
15258A.006	0	0	0	0
15258A.007	0	0	0	0
15258A.008	0	0	0	0
15258A.009	0	0	0	0
15258A.010	0	0	0	0
15258A.011	0	0	0	0
15258A.012	0	0	0	0
15258A.013	0	0	0	0
15258A.014	0	0	0	0
15258A.015	0	0	0	0
15258A.017	0	0	0	0
15258A.018	0	0	0	0
Total	0	-1,170	-1,443	-2,613

CHAPTER 4A1-a4

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-14-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Colton, Alan F.

CAPITAL EXPENDITURES

Project: Local Engineering Pool - ED Pool
Budget Code: 00901.0.ALL

SDG&E Position: There are two (2) engineering pools. They are the ED Pool and Substation Pool.

The Local Engineering - ED Pool consists of planners, designers, and engineers, and support personnel who research, analyze, and design the facilities needed to serve customers (e.g., new services, facilities relocations, overhead-to-underground conversions, capacity, reliability projects).

The Local Engineering - Substation Pool consists of planners, designers, engineers and support personnel who research, analyze, and design the facilities (e.g., substation) needed to serve customers.

Forecasted expenditures for this category are:

2017 - \$ 74.736 million
2018 - \$107.124 million
2019 - \$145.964 million

Exhibit SDG&E-14-R, Pages AFC-69 & 71

TURN Position: TURN uses a five-year historical average to forecast costs for this category. TURN finds there is little relationship in most years between capital cost increases or decreases and the costs attributed to a particular pool as assumed in the utility's cost forecast. TURN therefore believes a five-year historical average is appropriate for this cost category.

Exhibit TURN-01 (EBorden), Pages 14 and 20

Note: Database limitations restrict entries in this table to numeric values. On this page, TURN makes no 2017 recommendation.

CHAPTER 4A1-a4

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
009010.001	59,988	80,400	96,818	237,206
009010.002	800	800	800	2,400
009040.001	13,948	25,924	48,346	88,218
Total	74,736	107,124	145,964	327,824

TURN	2017	2018	2019	Total
009010.001	59,988	54,015	54,108	168,111
009010.002	800	540	447	1,787
009040.001	13,948	9,010	9,010	31,968
Total	74,736	63,565	63,565	201,866

Difference	2017	2018	2019	Total
009010.001	0	-26,385	-42,710	-69,095
009010.002	0	-260	-353	-613
009040.001	0	-16,914	-39,336	-56,250
Total	0	-43,559	-82,399	-125,958

CHAPTER 4A1-a5

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-14-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Colton, Alan F.

CAPITAL EXPENDITURES

Project: Department Overhead Pool
Budget Code: 00905.0.ALL

SDG&E Position: There are two (2) non-engineering pools. They are the Department Overhead Pool and the Contract Administration (CA) Pool.

Department Overheads are the supervision and administration costs of crews in the SDG&E Construction and Operation(C&O) districts. Department Overhead is charged for expenses that are not attributable to one project, but benefit many projects, or the C&O districts.

The CA Pool consists of those expenses necessary for the administration of projects that are performed by contractors at SDG&E. The expenses to this pool consist of labor for Contract Administrators, Field Construction Advisors and support personnel, as well as the associated non-labor support costs such as office and field supplies.

Forecasted costs for this category are:

2017 - \$10.367 million
2018 - \$13.262 million
2019 - \$16.527 million

Exhibit SDG&E-14-R, Pages AFC-72 & 73.

TURN Position: TURN uses a five-year historical average to forecast costs for this category. TURN finds there is little relationship in most years between capital cost increases or decreases and the costs attributed to a particular pool as assumed in the utility's cost forecast. TURN therefore believes a five-year historical average is appropriate for this cost category.

Exhibit TURN-01 (EBorden), Pages 14 and 20

Note: Database limitations restrict entries in this table to numeric values. On this page, TURN makes no 2017 recommendation.

CHAPTER 4A1-a5

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
009050.001	4,495	5,870	7,157	17,522
00906A.001	5,872	7,392	9,370	22,634
Total	10,367	13,262	16,527	40,156

TURN	2017	2018	2019	Total
009050.001	4,495	2,950	2,950	10,395
00906A.001	5,872	4,515	4,515	14,902
Total	10,367	7,465	7,465	25,297

Difference	2017	2018	2019	Total
009050.001	0	-2,920	-4,207	-7,127
00906A.001	0	-2,877	-4,855	-7,732
Total	0	-5,797	-9,062	-14,859

CHAPTER 4A1-a6

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-14-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Colton, Alan F.

CAPITAL EXPENDITURES

Project: Distributed Energy Resources (DER)
Budget Code: 11246.0.ALL

SDG&E Position: Distributed Energy Resources or DER incorporates energy producers under the former term Distributed Generation, or DG, but also includes newer technologies, smaller installations, and things such as advanced battery storage. SDG&E has experienced a proliferation of DERs to the distribution grid.

SDG&E needs to support the influx of DERs and provide avenues to allow for continued growth, while at the same time managing the integrity of its distribution system and the safety of utility workers, communications workers, and the general public.

Forecasted expenditures for this category are:

2017 - \$ 3.298 million
2018 - \$18.343 million
2019 - \$18.016 million

Exhibit SDG&E-14-R, Page AFC-127

TURN Position: Budget Code (11247)
TURN recommends denying costs for Advanced Energy Storage. TURN finds that SDG&E's proposal lacks basic elements such as an identified need for the expenditure and should be rejected outright.

Exhibit TURN-01 (EBorden), Pages 37-38

BC 16243

TURN recommends disallowing microgrid costs. TURN finds that SDG&E hasn't even attempted to demonstrate why or how the requested funds are necessary or will result in ratepayer benefits that outweigh the costs of the project.

Exhibit TURN-01 (EBorden), Pages 23-24

Note: Database limitations restrict entries in this table to numeric values. On this page, TURN makes no 2017 recommendation.

CHAPTER 4A1-a6

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
112460.001	258	0	0	258
112470.001	0	5,154	10,000	15,154
142430.001	1,769	515	0	2,284
14259A.001	539	0	0	539
162430.001	0	5,894	7,916	13,810
17244A.001	0	500	100	600
172450.001	523	1,050	0	1,573
172460.001	209	5,230	0	5,439
Total	3,298	18,343	18,016	39,657

TURN	2017	2018	2019	Total
112470.001	0	0	0	0
162430.001	0	0	0	0
Total	0	0	0	0

Difference	2017	2018	2019	Total
112460.001	0	0	0	0
112470.001	0	-5,154	-10,000	-15,154
142430.001	0	0	0	0
14259A.001	0	0	0	0
162430.001	0	-5,894	-7,916	-13,810
17244A.001	0	0	0	0
172450.001	0	0	0	0
172460.001	0	0	0	0
Total	0	-11,048	-17,916	-28,964

CHAPTER 4A1-a7

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-14-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Colton, Alan F.

CAPITAL EXPENDITURES

Project: Safety & Risk Management
Budget Code: 13247.0.ALL

SDG&E Position: The capital investments requested in this category address the mitigation of safety and physical system security risks. For example, a large percentage of the capital projects in this category are focused on increasing safety, by reducing wildfire risk. While wildfire risk reduction has been ingrained in SDG&E's core business activities, the sole purpose of several of the projects in this category is to reduce risk by performing capital upgrade.

Forecasted expenditures for this category are:

2017 - \$ 83.747 million
2018 - \$113.497 million
2019 - \$184.333 million

Exhibit SDG&E-14-R, Page AFC 110

TURN Position: Budget Code (BC) 14249: SDG&E recorded \$3.1 million in 2017 for this category, and TURN recommends this amount (LRY) be used as the forecast for 2018 and 2019. TURN finds that the program proposed by SDG&E will result in a significant number of stranded assets and assets should be replaced as they fail, not on a preemptive basis.

BC 16252: TURN recommends adopting 50% of the amount requested by SDG&E for the electric integrity RAMP proposal. TURN agrees with ORA's conclusion that "SDG&E has not met its burden to adequately define and justify this project." TURN also recommends electric integrity RAMP projects should be tracked in a one-way balancing account.

BC 17254: TURN recommends a \$2.9 million disallowance in 2018 and a \$22.9 million disallowance in 2019.

(Continued in Note)

CHAPTER 4A1-a7

Note: (Continued from TURN's Position)
BC 17254: TURN supports the scope of work described by SDG&E as a reasonable effort to mitigate risk posed by overloaded poles. TURN recommends adjustments to the cost forecasts based on inaccurate or overly-conservative assumptions by the utility.

Exhibit TURN-01 (EBorden), Pages 1,25-26, 28-29, 37

Note: BC 17254

The 2019 SDG&E amount, \$40,451,831, shown on Exhibit TURN-01 (EBorden), Page 37 does not agree to Exhibit SDG&E-14-R, Page AFC-123 or Exhibit ORA-07 (GWilson), Page 43. The amount shown on these 2 exhibits is \$40,430,000, a difference of about \$22,000.

Database limitations restrict entries in this table to numeric values. On this page, TURN makes no 2017 recommendation.

CHAPTER 4A1-a7

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
132470.001	57,780	57,780	57,780	173,340
142490.001	3,509	14,088	14,088	31,685
152460.001	3,144	3,035	0	6,179
152590.001	1,337	1,337	1,337	4,011
162520.001	0	8,700	32,657	41,357
162520.002	364	1,092	3,638	5,094
162520.004	0	2,326	6,977	9,303
162520.005	0	1,467	4,890	6,357
162520.006	424	1,273	4,244	5,941
162550.001	1,085	4,200	3,700	8,985
162550.002	4,884	4,777	0	9,661
162590.001	0	0	3,842	3,842
172420.001	10,000	0	0	10,000
172490.001	950	3,820	5,730	10,500
17254A.001	270	4,582	40,430	45,282
Total	83,747	108,477	179,313	371,537

TURN	2017	2018	2019	Total
142490.001	3,509	3,103	3,103	9,715
162520.001	0	4,350	16,330	20,680
162520.002	364	546	1,818	2,728
162520.004	0	1,163	3,488	4,651
162520.005	0	733	2,445	3,178
162520.006	424	637	2,122	3,183
17254A.001	270	1,596	17,594	19,460
Total	4,567	12,128	46,900	63,595

Difference	2017	2018	2019	Total
132470.001	0	0	0	0
142490.001	0	-10,985	-10,985	-21,970
152460.001	0	0	0	0
152590.001	0	0	0	0
162520.001	0	-4,350	-16,327	-20,677
162520.002	0	-546	-1,820	-2,366
162520.004	0	-1,163	-3,489	-4,652
162520.005	0	-734	-2,445	-3,179
162520.006	0	-636	-2,122	-2,758
162550.001	0	0	0	0
162550.002	0	0	0	0
162590.001	0	0	0	0
172420.001	0	0	0	0
172490.001	0	0	0	0
17254A.001	0	-2,986	-22,836	-25,822
Total	0	-21,400	-60,024	-81,424

Chapter 4 - TURN vs. SDG&E

Part A - O&M and Capital Expenditures

2. SDG&E-16 - ELECTRIC GENERATION

a. O&M - NON-SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	TURN	TURN vs. SDG&E	
1. 1EG001.000	349	258	(91)	4A2-a1
2. 1EG002.000	2,380	2,265	(115)	4A2-a2
3. 1EG003.000	18,556	18,062	(494)	4A2-a3
4. 1EG005.000	22,796	22,303	(493)	4A2-a4
5. 1EG006.000	15,561	14,958	(603)	4A2-a5
6. 1EG007.000	1,078	992	(86)	4A2-a6
TOTAL	60,720	58,838	(1,882)	

CHAPTER 4A2-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-16
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

NONSHARED O&M

Subject: GENERATION - PLANT - ADMIN
Workpaper: 1EG001.000

SDG&E Position: SDG&E requests \$0.348* million for TY 2019 for General Plant Administration expenses using the base year forecast methodology.

Exhibit SDG&E-16, p. DSB-22

TURN Position: TURN recommends a 2015-2017 three-year average for this account and recommends \$0.258 million, a reduction of \$0.091 million from SDG&E's request.

Exhibit TURN-03, p. 64

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	340	250	-90
NonLabor	9	8	-1
Nonstandard	0	0	0
TOTAL	349	258	-91

CHAPTER 4A2-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-16
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

NONSHARED O&M

Subject: GENERATION PLANT MIRAMAR
Workpaper: 1EG002.000

SDG&E Position: SDG&E requests \$2.380 million for TY 2019 for Generation Plant Miramar using the five-year average forecast methodology.

RAMP-related costs include mitigation activity for SDG&E-6 Fail to Black Start.

Exhibit SDG&E-16, p. DSB-18 to DSB-20

TURN Position: TURN recommends a 4.8% reduction to \$2,265,000 based on a six-year average of 2012-2017 and makes no other adjustments.

Exhibit TURN-03C, p. 61-62

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	356	334	-22
NonLabor	2,024	1,931	-93
Nonstandard	0	0	0
TOTAL	2,380	2,265	-115

CHAPTER 4A2-a3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-16
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

NONSHARED O&M

Subject: GENERATION PLANT PALOMAR
Workpaper: 1EG003.000

SDG&E Position: SDG&E requests \$18.556 million for TY 2019 for Generation Plant Palomar using the five-year average forecast methodology, and adjustments for efficiency savings and added functions.

Exhibit SDG&E-16, p. DSB-18 to DSB-19

TURN Position: TURN recommends a 2.7% (\$493,000*) reduction to \$18,063,000*.

TURN uses a six-year average including 2017 actual spending. TURN also remove \$711,000 from the base period (average of \$119,000 per year in the base six-year period) to remove 80% of the \$899,000 of crane rental expenditures identified by SDG&E in its 2012-13 recorded costs.

Exhibit TURN-03, p. 59

Note: *Amounts differ from table below due to rounding.

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	4,076	3,929	-147
NonLabor	14,334	13,987	-347
Nonstandard	146	146	0
TOTAL	18,556	18,062	-494

CHAPTER 4A2-a4

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-16
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

NONSHARED O&M

Subject: Generation Plant Otay Mesa
Workpaper: 1EG005.000

SDG&E Position: SDG&E requests \$22.796 million for TY 2019 for Generation Plant Otay Mesa, that is based on the unadjusted five-year forecast for Palomar Energy Center which is most similar in size, power plant type and age to OMEC.

Exhibit SDG&E-16, p. DSB-18 to DSB-22

TURN Position: If Otay Mesa is allowed in rates in this proceeding, TURN would reduce the forecast for Otay Mesa by \$0.493 million to \$22.303 million, a 2.2% decrease, that is the same reduction TURN proposed for Palomar Energy Center.

Exhibit TURN-03C, p. 63

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	22,796	22,303	-493
Nonstandard	0	0	0
TOTAL	22,796	22,303	-493

CHAPTER 4A2-a5

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-16
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

NONSHARED O&M

Subject: GENERATION PLANT DESERT STAR
Workpaper: 1EG006.000

SDG&E Position: SDG&E requests \$15.561 million for TY 2019 for Generation Plant Desert Star using the five-year average forecast methodology for labor and non-labor, and base-year recorded for NSE, and also includes adjustments for efficiency savings.

Exhibit SDG&E-16, p. DSB-18 to DSB-20

TURN Position: TURN's forecast is \$599,000 (3.9%) lower at \$14,962,000* for Desert Star.

TURN proposes a 2012-2017 six-year average for labor and non-labor, and 2016-2017 average for NSE, and also includes incremental FOF savings in 2018-19. TURN also makes a small base year accounting adjustment to remove \$5,000 of Chamber of Commerce dues identified in Account 546 in SDG&E's 2016 General Order 77-M report.

Exhibit TURN-03C, p. 60-61

Note: * Total reflected in TURN's testimony Table 43 of \$14.962 million does not match the sum of labor, non-labor, and NSE components which is \$14.958 million, a difference of \$0.004 million.

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	2,712	2,687	-25
NonLabor	7,499	7,120	-379
Nonstandard	5,350	5,151	-199
TOTAL	15,561	14,958	-603

CHAPTER 4A2-a6

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-16
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

NONSHARED O&M

Subject: GENERATION PLANT CUYAMACA PEAK
Workpaper: 1EG007.000

SDG&E Position: SDG&E requests \$1.078 million for TY 2019 for Generation Plant Cuyamaca Peak using the five-year forecast methodology.

RAMP-related costs include mitigation activity for SDG&E-6 Fail to Black Start.

Exhibit SDG&E-16, p. DSB-18 to DSB-21

TURN Position: TURN recommends an \$86,000 (8.1%) reduction to \$992,000, because TURN uses a five-year average of labor (2013-2017) and a six-year average of non-labor expenses (2012-2017). TURN excludes 2012 labor for this plant because SDG&E explained that the recorded labor expense that year was unusually high in the first year of utility ownership because of the need for inspections and training that would not recur in the future.

Exhibit TURN-03C, p. 62-63

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	216	187	-29
NonLabor	862	805	-57
Nonstandard	0	0	0
TOTAL	1,078	992	-86

Chapter 4 - TURN vs. SDG&E

Part A - O&M and Capital Expenditures

2. SDG&E-16 - ELECTRIC GENERATION

b. O&M - SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	TURN	TURN vs. SDG&E	
1. 1EG00A-USS.ALL	1,094	815	(279)	4A2-b1
TOTAL	1,094	815	(279)	

CHAPTER 4A2-b1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-16
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.

SHARED SERVICES O&M

Subject: Resource Planning
Workpaper: 1EG00A-USS.ALL

SDG&E Position: SDG&E requests \$1.095 million for TY 2019 for Resource Planning using the five-year average forecast methodology, and adjustments for an added staff resource and software.

Resource Planning is responsible for providing oversight of the Resource Planning organization. The Resource Planning workforce utilizes a software package that enables them to model the electric system.

Exhibit SDG&E-16, p. DSB-26 to DSB-27

TURN Position: TURN recommends a 2019 forecast of \$815,000, which is a decrease of \$279,000 or 25% from SDG&E's forecast.

TURN recommends a three-year average (2015-2017) for labor and 2017 base expenses (which are higher than SDG&E's forecast) for non-labor because 2016 and 2017 had consistent non-labor expenses after accounting for the extra software cost.

Exhibit TURN-03, p. 64-65

Proposed TY2019 Forecast (in thousands of 2016 dollars)

SDG&E	Labor	NLbr	NSE	Total
2100-3433.000	833	261	0	1,094
Total	833	261	0	1,094

TURN	Labor	NLbr	NSE	Total
2100-3433.000	523	292	0	815
Total	523	292	0	815

Difference	Labor	NLbr	NSE	Total
2100-3433.000	-310	31	0	-279
Total	-310	31	0	-279

Chapter 4 - TURN vs. SDG&E

Part A - O&M and Capital Expenditures

3. SDG&E-17-R - CS - FIELD

a. O&M - NON-SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	TURN	TURN vs. SDG&E	
1. 1FC001.000	15,888	14,764	(1,124)	4A3-a1
2. 1FC002.000	1,422	1,237	(185)	4A3-a2
3. 1FC004.000	2,517	2,415	(102)	4A3-a3
TOTAL	19,827	18,416	(1,411)	

CHAPTER 4A3-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-17-R
Area: CS - FIELD
Witness: Marelli, Gwen R.

NONSHARED O&M

Subject: Customer Services Field - Operations
Workpaper: 1FC001.000

SDG&E Position: The CS-F Operations cost category consists of labor and non-labor expenses for field technicians to provide service at customer premises, including both customer and company-generated work orders. RAMP-related costs for CS-F operations include the costs for: (1) customer orders relative to public safety; (2) job observation and Behavior Based Safety; and (3) employee technical training.

SDG&E utilized a three-year average (2014-2016) for most order types (47 of 54 order types). SDG&E is requesting incremental funding for: (a) planned meter changes; (b) bi-monthly opt-out reads; (c) Field Parts Replacement Service Program; (d) Underset Regulator Remediation Program; (e) five-minute clock test and (f) non-labor for multi-gas detector tool and cell phone costs for call ahead program.

Exhibit SDG&E-17-R, p. GRM-B-9 to GRM-B-19

TURN Position: TURN largely agrees with ORA's forecast (ORA uses a 2016 base year instead of an average of 2014-2016 as the base for most programs and forecasts \$14,911,000). TURN also removes SDG&E's incremental drive time from ORA's forecast so that TURN's forecast is \$14,764,000.

Exhibit TURN-03, p. 33 to 34

Note: SDG&E's TY 2019 CS-F Operations forecast has been corrected from \$15,888,000 to \$15,878,000 (\$14,879,000 Labor and \$999,000 NonLabor). This correction does not change the ORA and TURN proposals for CS-F Operations and will be reflected in the August 2018 Update Filing.

Exhibit SDG&E-217, p. GRM-1

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	14,889	13,822	-1,067
NonLabor	999	942	-57
Nonstandard	0	0	0
TOTAL	15,888	14,764	-1,124

CHAPTER 4A3-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-17-R
Area: CS - FIELD
Witness: Marelli, Gwen R.

NONSHARED O&M

Subject: Customer Services Field - Supervision
Workpaper: 1FC002.000

SDG&E Position: CS-F Operations field employees report to field supervisors. Field supervisors hire and coach employees, conduct safety and job observations, coordinate with dispatch and others to address and resolve field issues, respond to emergency incidents to provide on-site leadership, and manage the overall performance of CS-F employees who work at each of the operating bases.

The estimated number of field supervisors in TY 2019 is based on maintaining the three year (2014-2016) average employee-to-supervisor ratio of 11.5:1*. The non-labor cost estimate is based on a three-year (2014-2016) average of historical non-labor expense per supervisor, multiplied by the forecasted number of supervisors.

Exhibit SDG&E-17-R, p. GRM-B-19 to GRM-B-21
*Exhibit SDG&E-217, p. GRM-15 (see footnote 40)

TURN Position: TURN's recommendation is to hold costs constant at 2016 levels. TURN reduces the number of operations employees from 172 to 160. TURN calculates that 13.35 FTE of supervision would be needed for 160 operations employees to maintain the 12:1 ratio that SDG&E requested in its direct testimony. TURN subtracts \$82,000 or 0.8 FTE in FOF savings (the \$93,000 proposed by SDG&E pro-rated for the lower required headcount that TURN identified. This would amount to an increase of only 0.15 employees or \$15,000 over 2016 levels which is immaterial, given the large reduction in expense experienced from 2016 to 2017.

Exhibit TURN-03, p. 34 to 35

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	1,366	1,186	-180
NonLabor	56	51	-5
Nonstandard	0	0	0
TOTAL	1,422	1,237	-185

CHAPTER 4A3-a3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-17-R
Area: CS - FIELD
Witness: Marelli, Gwen R.

NONSHARED O&M

Subject: Customer Services Field - Support
Workpaper: 1FC004.000

SDG&E Position: The CS-F Support cost category includes: (1) centralized training; (2) field instructors; (3) Quality Assurance (QA) inspectors and QA supervisors; (4) district operations clerks; (5) District Operations Managers; (6) a Meter Access group; (7) a safety group that fosters safe work practices among CS-F employees; and (8) field technology support personnel.

RAMP-related costs for CS-F Support include costs associated with Behavior Based Safety and are approximately 2.9% of total costs.

Forecasted TY 2019 expenses for both labor and non-labor are based on a three-year average.

Exhibit SDG&E-17-R, p. GRM-B-23 to GRM-B-25

TURN Position: TURN recommends taking the lower level of 2017 labor spending into account by using a weighted four-year average. TURN weights SDG&E's three-year average (which is its 2017 forecast) by one-half and weight actual 2017 spending by one-half. TURN's 2019 forecast is thus \$2,063,000 for labor. TURN accepts SDG&E's non-labor forecast for 2019, because it is based on specific changes to a software contract.

Exhibit TURN-03, p. 36 to 37

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	2,165	2,063	-102
NonLabor	352	352	0
Nonstandard	0	0	0
TOTAL	2,517	2,415	-102

Chapter 4 - TURN vs. SDG&E

Part A - O&M and Capital Expenditures

4. SDG&E-18 - CS - OFFICE OPERATIONS

a. O&M - NON-SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	TURN	TURN vs. SDG&E	
1. 100001.000	10,034	8,815	(1,219)	4A4-a1
2. 100002.000	8,023	6,257	(1,766)	4A4-a2
3. 100003.000	3,073	2,776	(297)	4A4-a3
4. 100004.000	745	738	(7)	4A4-a4
5. 100005.000	2,209	2,042	(167)	4A4-a5
6. 100006.000	10,096	9,814	(282)	4A4-a6
7. 100007.000	2,679	2,622	(57)	4A4-a7
8. 100008.000	3,603	3,264	(339)	4A4-a8
TOTAL	40,462	36,328	(4,134)	

CHAPTER 4A4-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-18
Area: CS - OFFICE OPERATIONS
Witness: Stewart, Jerry D.

NONSHARED O&M

Subject: Advanced Metering Ops
Workpaper: 100001.000

SDG&E Position: AMO supports the delivery of customer services on premises, responds to customer inquiries, resolves customer problems, and ensures safe, accurate, and reliable metering for SDG&E's 2.3 million meters, covering all of San Diego County and South Orange County.

RAMP activities for workforce planning include Electric Meter Testers and Meter School.

SDG&E proposes a base year forecast method for TY 2019 with changes for: (a) work order volume increase; (b) Apprentice Meter Testers; (c) RAMP - Electric Meter Testers; (d) RAMP - Meter School; (e) Voluntary Retirement Enhancement Project (VREP); (f) Residential TOU Mass default; (g) non-labor adjustment; (h) Smart Meter Network Enhancement project and (i) FOF - business optimization.

Exhibit SDG&E-18, p. JDS-9 to JDS-18

TURN Position: TURN proposes to calculate a base year by reducing SDG&E's 2017 forecast by 5% in light of the 14% difference between actual and SDG&E forecast spending. TURN adds SDG&E's incremental spending from 2017-2019, minus ORA's adjustment to the costs related to the default residential TOU program.

Exhibit TURN-03, p. 42 to 43

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	8,301	7,580	-721
NonLabor	1,733	1,235	-498
Nonstandard	0	0	0
TOTAL	10,034	8,815	-1,219

CHAPTER 4A4-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-18
Area: CS - OFFICE OPERATIONS
Witness: Stewart, Jerry D.

NONSHARED O&M

Subject: Billing
Workpaper: 100002.000

SDG&E Position: Billing Operations expenses cover the cost of calculating customer bills and maintaining accurate customer account information.

SDG&E proposes a base year forecast method for TY 2019 with changes for: (a) growth in Interval Billed Accounts; (b) Residential TOU Mass Default; (c) complex billing data analytics; (d) impact of regulatory decisions and (e) FOF - business optimization.

Exhibit SDG&E-18, p. JDS-18 to JDS-25

TURN Position: TURN uses a base year of 2017 for both labor and non-labor, and then adds some of the incremental costs proposed by SDG&E. TURN does not contest the bulk of the \$1,233,000 in extra contractor work on interval meters (other than residential growth) in 2019. TURN reduces the figure by about 20% to \$1,000,000.

TURN does not oppose ORA's analysis of the staff required to support additional residential default TOU program if it goes forward in 2019, although if the program is not started until later, the funding should be removed.

TURN contests one small aspect of the incremental forecast not identified by ORA - the addition of 33% more staff (an increase from 3.0 to 4.0 FTE) to do a job that SDG&E projects will be 10% larger (a 10% Growth in rate entries). TURN adds 0.3 FTE, not 1 FTE for this activity, which is a reduction of \$64,000 to SDG&E's forecast.

Exhibit TURN-03, p. 43 to 45

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	3,799	3,370	-429
NonLabor	4,224	2,887	-1,337
Nonstandard	0	0	0
TOTAL	8,023	6,257	-1,766

CHAPTER 4A4-a3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-18
Area: CS - OFFICE OPERATIONS
Witness: Stewart, Jerry D.

NONSHARED O&M

Subject: Credit & Collections
Workpaper: 100003.000

SDG&E Position: Credit & Collections consists of Credit and Collections, Customer Payment Services, and Meter Revenue Protection.

SDG&E proposes a base year forecast method for TY 2019 with changes for: (a) collection agency commissions; (b) customer growth; (c) Voluntary Retirement Enhancement Program (VREP); (c) complex credit data analytics and (d) FOF business optimization.

SDG&E requests that the costs recorded to the Residential Disconnection Memorandum Account (RDMA) in compliance with D.14-06-036 be approved by the Commission.

Exhibit SDG&E-18, p. JDS-25 to JDS-31

TURN Position: TURN's forecast is \$2,776,000 which is \$297,000 or 10% below SDG&E's request. TURN takes into account the lower spending levels in 2017 by using a two-year average of 2016-2017 spending for both labor and non-labor expenses. TURN also rejects the customer growth increment from 2018-2019, while adding the specific incremental staffing, FOF programs, and increased commissions proposed by SDG&E.

Exhibit TURN-03, P. 46 to 47

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	2,234	2,102	-132
NonLabor	839	674	-165
Nonstandard	0	0	0
TOTAL	3,073	2,776	-297

CHAPTER 4A4-a4

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-18
Area: CS - OFFICE OPERATIONS
Witness: Stewart, Jerry D.

NONSHARED O&M

Subject: Remittance Processing
Workpaper: 100004.000

SDG&E Position: Remittance Processing includes the expense for paper, envelopes, and vendor fees to deliver customer bills.

SDG&E proposes a base year forecast method for TY 2019 with changes for: (a) software licensing costs; (b) increase of electronic bills delivered and (c) forms and envelopes reductions.

SDG&E requests to modify Electric and Gas Rule 9, Rendering and Payment of Bills, to authorize SDG&E to default all SDG&E customers to receive electronic bills as their regular bill starting Jan 1, 2021.

Exhibit SDG&E-18, p. JDS-31 to JDS-34

TURN Position: TURNS's forecast is \$738,000 which is \$7,000 (1%) below SDG&E's request, due to an accounting adjustment. TURN makes an accounting adjustment to remove \$7,000 from TY 2019 for a double-escalation adjustment.

Exhibit TURN-03, P. 47 to 48

Note: SDG&E inadvertently left the accounting adjustment in and agrees with TURN's assertion. The revised forecast of \$738,000 will be reflected in the August 2018 Update Filing.

Exhibit SDG&E-218, p. JDS-27

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	745	738	-7
Nonstandard	0	0	0
TOTAL	745	738	-7

CHAPTER 4A4-a5

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-18
Area: CS - OFFICE OPERATIONS
Witness: Stewart, Jerry D.

NONSHARED O&M

Subject: Branch Offices
Workpaper: 100005.000

SDG&E Position: SDG&E provides local payment offices and customer services through a network of Branch Offices and Authorized Payment Locations (APLs). SDG&E operates five dedicated Branch Office facilities and two shared Branch Office facilities. SDG&E contracts with a third-party vendor that provides a network of approximately 59 APLs.

SDG&E proposes a base year forecast method for TY 2019 with changes for: (a) salary differential - wage adjustment; (b) non-labor adjustment; (c) ADA compliance and (d) FOF business optimization.

SDG&E is requesting approval to close two of its Branch Offices located at the Oceanside and Downtown locations.

Exhibit SDG&E-18, p. JDS-35 to JDS-49

TURN Position: TURN's forecast is \$2,042,000. TURN recommends that spending for this account be based on the 2017 baseline (which for labor is within 0.3% of a three year average of 2015-2017 and which should reflect the annualization of the salary adjustment). TURN starts with a 2017 baseline and adds SDG&E's incremental costs.

Exhibit TURN-03, p. 48 to 49

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	1,293	1,182	-111
NonLabor	916	860	-56
Nonstandard	0	0	0
TOTAL	2,209	2,042	-167

CHAPTER 4A4-a6

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-18
Area: CS - OFFICE OPERATIONS
Witness: Stewart, Jerry D.

NONSHARED O&M

Subject: CCC Operations
Workpaper: 100006.000

SDG&E Position: The CCC expenses cover the cost of answering customer telephone calls; responding to customer inquiries (email and on-line chat); answering written customer correspondence regarding customer account activity; following up on all CPUC telephone referrals and informal and formal customer complaints; and, responding to other customer account-related inquiries.

SDG&E proposes support for the post-RAMP effort for updating customer information and validating customer data.

SDG&E proposes a base year forecast method for TY 2019 with changes for: (a) salary differential - ESS wage adjustment; (b) labor reduction (overtime payout for non-exempt); (c) customer growth - call volume; (d) Residential TOU Mass Default; (e) RAMP-post filing - capture customer email; (f) CARE enrollment by ESS; (g) capita project impacts - IVR enhancement and (h) FOF business optimization.

Exhibit SDG&E-18, p. JDS-49 to JDS-56

TURN Position: TURN's forecast is \$9,814,000 which is \$283,000 or 2.8% below SDG&E's request. For labor costs, TURN recommends a 2.5% reduction to the modeled cost in 2019 (about half of the difference between 2016 and 2017 spending after adding back the supervisors). TURN then adds SDG&E's incremental labor spending for default TOU and other items and for FOF labor savings (\$453,000) to obtain a labor forecast of \$9,610,000. For non-labor, TURN proposes a six-year average of 2012-2017 non-labor spending (\$204,000).

Exhibit TURN-03, p. 49 to 53

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	9,804	9,610	-194
NonLabor	292	204	-88
Nonstandard	0	0	0
TOTAL	10,096	9,814	-282

CHAPTER 4A4-a7

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-18
Area: CS - OFFICE OPERATIONS
Witness: Stewart, Jerry D.

NONSHARED O&M

Subject: CCC Support
Workpaper: 100007.000

SDG&E Position: CCC Support cost center activities include resource planning and scheduling; technology support (including software licensing, maintenance and support service); training; quality assurance; policy and procedures support; planning and analysis functions; and clerical support.

SDG&E proposes a base year forecast method for TY 2019 with changes for FOF business optimization.

Exhibit SDG&E-18, p. JDS-56 to JDS-57

TURN Position: TURN recommends a \$58,000 reduction to \$2,622,000. TURN uses a 2016-2017 average baseline, which is \$58,000 lower than SDG&E's 2017 forecast, and adds SDG&E's incremental costs in 2018 and 2019.

Exhibit TURN-03, p. 53 to 54

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	1,366	1,299	-67
NonLabor	1,313	1,323	10
Nonstandard	0	0	0
TOTAL	2,679	2,622	-57

CHAPTER 4A4-a8

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-18
Area: CS - OFFICE OPERATIONS
Witness: Stewart, Jerry D.

NONSHARED O&M

Subject: Customer Operations Support & Projects
Workpaper: 100008.000

SDG&E Position: The Customer Operation Support and Projects workpaper consists of two groups: Customer Operations Support (COS) and Customer Service Project Management Office (CSPMO).

SDG&E proposes a base year forecast method for TY 2019 with changes for: (a) full year labor impact; (b) employee development; (c) project growth - business requirements; (d) capital project impacts - GRC Phase 2; (e) capital project impacts - CCE Phase 3 and (f) software licensing fees.

Exhibit SDG&E-18, p. JDS-57 to JDS-61

TURN Position: TURN bases its forecast on a baseline of the three-year average of 2015 through 2017, plus 2018-2019 incremental spending. TURN's forecast is \$3,265,000, which is \$340,000 below SDG&E's forecast.

Exhibit TURN-03, p. 54 to 55

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	3,435	3,004	-431
NonLabor	168	260	92
Nonstandard	0	0	0
TOTAL	3,603	3,264	-339

Chapter 4 - TURN vs. SDG&E

Part A - O&M and Capital Expenditures

5. SDG&E-21-R - FLEET SERVICES

a. O&M - NON-SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	TURN	TURN vs. SDG&E	
1. 1FS001.001	18,632	9,437	(9,195)	4A5-a1
2. 1FS001.002	3,480	1,148	(2,332)	4A5-a2
3. 1FS001.003	-1,166	-890	276	4A5-a3
4. 1FS001.004	2,445	1,315	(1,130)	4A5-a4
5. 1FS001.006	1,098	179	(919)	4A5-a5
6. 1FS002.000	12,062	11,179	(883)	4A5-a6
7. 1FS002.001	6,740	5,514	(1,226)	4A5-a7
TOTAL	43,291	27,882	(15,409)	

CHAPTER 4A5-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-21-R
Area: FLEET SERVICES
Witness: Herrera, Carmen L.

NONSHARED O&M

Subject: Amortization
Workpaper: 1FS001.001

SDG&E Position: SDG&E requests \$18.632 million for TY 2019 for Amortization.

SDG&E's amortization request consists of the annual repayment of principal for the Fleet Services leases composed of active lease obligations and new lease obligations for replacements or additional vehicles as needed by the operating groups.

A zero-based forecast methodology is used because costs vary according to lease amortization schedules for units currently in the fleet or new units added.

Exhibit SDG&E-21-R, CLH-6 to CLH-13

TURN Position: TURN's primary recommendation is that the Commission adopt ORA's forecast of \$9.437 million, relying on the 2017 recorded expenditure for the 2019 test year.

In the alternative, TURN recommends that the Commission augment the 2017 recorded cost only by the amount of the ACTM-vehicle replacement budget, scaled down to account for the substantial ATCM acquisitions that the utilities have already recorded in 2016 and 2017. This results in an ATCM adder of \$3.499 million. The alternate proposed forecast for Amoritization is \$14.234 million instead of \$12.936 million.

Exhibit TURN-05, p. 32-46 & Table 15

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	18,632	9,437	-9,195
TOTAL	18,632	9,437	-9,195

CHAPTER 4A5-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-21-R
Area: FLEET SERVICES
Witness: Herrera, Carmen L.

NONSHARED O&M

Subject: Interest
Workpaper: 1FS001.002

SDG&E Position: SDG&E requests \$3.480 million for TY 2019 for Interest.

All replacement and incremental vehicle additions are forecasted to be financed under lease arrangements with floating interest rates.

A zero-based forecast is appropriate because interest costs vary according to lease amortization balances for units currently in the fleet or new units added.

Exhibit SDG&E-21-R, CLH-6 to CLH-13

TURN Position: TURN's primary recommendation is that the Commission adopt ORA's forecast of \$1.148 million, relying on the 2017 recorded expenditure for the 2019 test year.

In the alternative, TURN recommends that the Commission augment the 2017 recorded cost only by the amount of the ACTM-vehicle replacement budget, scaled down to account for the substantial ATCM acquisitions that the utilities have already recorded in 2016 and 2017. This results in an ATCM adder of \$0.853 million. The alternate proposed forecast for Interest is \$2.001 million instead of \$1.148 million.

Exhibit TURN-05, p. 32-46 & Table 15

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	3,480	1,148	-2,332
TOTAL	3,480	1,148	-2,332

CHAPTER 4A5-a3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-21-R
Area: FLEET SERVICES
Witness: Herrera, Carmen L.

NONSHARED O&M

Subject: Salvage
Workpaper: 1FS001.003

SDG&E Position: SDG&E requests -\$1.166 million for TY 2019 for Salvage.

Vehicles are sold for salvage at the end of their useful life. Any net proceeds are credited back to Fleet Services offsetting any incremental acquisition costs for replacement vehicles.

A zero-based forecast is appropriate because estimates of salvage proceeds for each forecast year are determined by multiplying the number of vehicles expected to be replaced during the year by the salvage received based on the 5-year average per-unit salvage amount.

Exhibit SDG&E-21-R, CLH-6 to CLH-13

TURN Position: TURN's primary recommendation is that the Commission adopt ORA's forecast of -\$0.890 million, relying on the 2017 recorded expenditure for the 2019 test year.

In the alternative, TURN recommends that the Commission augment the 2017 recorded cost only by the amount of the ACTM-vehicle replacement budget, scaled down to account for the substantial ATCM acquisitions that the utilities have already recorded in 2016 and 2017. This results in an ATCM adder of -\$0.219 million. The alternate proposed forecast for Salvage is -\$1.109 million instead of -\$0.890 million.

Exhibit TURN-05, p. 32-46 & Table 15

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	-1,166	-890	276
TOTAL	-1,166	-890	276

CHAPTER 4A5-a4

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-21-R
Area: FLEET SERVICES
Witness: Herrera, Carmen L.

NONSHARED O&M

Subject: License Fees
Workpaper: 1FS001.004

SDG&E Position: SDG&E requests \$2.445 million for TY 2019 for License Fees.

License fees payable to the State of California each year are a function of the age and composition of the fleet during that year and consist of several components based on vehicle weight, capacities, age, purchase price, and location.

A zero-based forecast, where the five-year ratio of license fees to amortization is used to determine the license fee costs, is the most reasonable forecasting method because historical trends or averages will not properly represent the costs for licenses fees.

Exhibit SDG&E-21-R, CLH-6 to CLH-13

TURN Position: TURN's primary recommendation is that the Commission adopt ORA's forecast of \$1.315* million, relying on the 2017 recorded expenditure for the 2019 test year.

In the alternative, TURN recommends that the Commission augment the 2017 recorded cost only by the amount of the ACTM-vehicle replacement budget, scaled down to account for the substantial ATCM acquisitions that the utilities have already recorded in 2016 and 2017. This results in an ATCM adder of \$0.459 million. The alternate proposed forecast for License Fees is \$1.774* million instead of \$1.315* million.

* Numbers overstated by \$0.179 million. ORA's number of \$1.315 million is comprised of license fees and sales tax. TURN uses the \$1.315 million from ORA's testimony for license fees and included a separate line for sales tax for \$0.179 million.

Exhibit TURN-05, p. 32-46 & Table 15

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	2,445	1,315	-1,130
TOTAL	2,445	1,315	-1,130

CHAPTER 4A5-a5

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-21-R
Area: FLEET SERVICES
Witness: Herrera, Carmen L.

NONSHARED O&M

Subject: Sales Tax
Workpaper: 1FS001.006

SDG&E Position: SDG&E requests \$1.098 million for TY 2019 for Sales Tax.

To prevent paying excess sales tax at the time of transferring title, the Company has revised the way it pays sales tax on vehicle leases by incorporating sales tax into its monthly lease payments. Previously, SDG&E paid sales tax for vehicle leases up front. The change was necessary to avoid double payment of sales taxes in the event that vehicles are later purchased by SDG&E.

A zero-based forecast methodology is used to forecast sales tax.

Exhibit SDG&E-21-R, CLH-6 to CLH-13

TURN Position: TURN's primary recommendation is that the Commission adopt ORA's forecast of \$0.179 million, relying on the 2017 recorded expenditure for the 2019 test year.

In the alternative, TURN recommends that the Commission augment the 2017 recorded cost only by the amount of the ACTM-vehicle replacement budget, scaled down to account for the substantial ATCM acquisitions that the utilities have already recorded in 2016 and 2017. This results in an ATCM adder of \$0.206 million. The alternate proposed forecast for Sales Tax is \$0.385 million instead of \$0.179 million.

Exhibit TURN-05, p. 32-46 & Table 15

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	1,098	179	-919
TOTAL	1,098	179	-919

CHAPTER 4A5-a6

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-21-R
Area: FLEET SERVICES
Witness: Herrera, Carmen L.

NONSHARED O&M

Subject: Maintenance Operations
Workpaper: 1FS002.000

SDG&E Position: SDG&E requests \$12.062 million for TY 2019 for Maintenance Operations using a five-year average forecast methodology.

Inspection and maintenance activities are carried out at Fleet Services maintenance garages, including satellite facilities. Maintenance Operations includes: (1) safety inspections and routine maintenance of fleet vehicles; (2) repair of vehicle damage and replacement of worn and defective parts; and (3) compliance with applicable federal, state, and local environmental, safety, and emissions regulations.

Exhibit SDG&E-21-R, p. CLH-13 to CLH-16

TURN Position: TURN supports ORA's recommendation for forecasts of \$11.179 million for SDG&E.

Exhibit TURN-05, p. 46-48

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	6,620	6,364	-256
NonLabor	5,442	4,815	-627
Nonstandard	0	0	0
TOTAL	12,062	11,179	-883

CHAPTER 4A5-a7

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-21-R
Area: FLEET SERVICES
Witness: Herrera, Carmen L.

NONSHARED O&M

Subject: Automotive Fuels
Workpaper: 1FS002.001

SDG&E Position: SDG&E requests \$6.740 million for TY 2019 for Automotive Fuels using the five-year average forecast methodology.

Exhibit SDGE-21-R, p. CLH-13 to CLH-16

TURN Position: TURN recommends adoption of ORA's forecast (a \$0.737 million reduction), and a further reduction of \$0.489 million to remove the cost of fuel that will no longer be charged under base rates using GRC funds. The total reduction to SDG&E's test year forecast is \$1.226 million.

Exhibit TURN-05, p. 48-50

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	6,740	5,514	-1,226
Nonstandard	0	0	0
TOTAL	6,740	5,514	-1,226

Chapter 4 - TURN vs. SDG&E

Part A - O&M and Capital Expenditures

6. SDG&E-22 - REAL ESTATE, LAND SERVICES AND FACILITIES

a. O&M - SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	TURN	TURN vs. SDG&E	
1. 1RE00A-USS.ALL	758	379	(379)	4A6-a1
2. 1RE00F-USS.ALL	2,662	2,221	(441)	4A6-a2
TOTAL	3,420	2,600	(820)	

CHAPTER 4A6-a1

San Diego Gas & Electric Company
 2019 Test Year GRC A.17-10-007
 TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

SHARED SERVICES O&M

Subject: FACILITY OPERATIONS
Workpaper: 1RE00A-USS.ALL

SDG&E Position: SDG&E requests \$1.287 million for Facility Operations using a three-year average forecast methodology.

Facility Operations is comprised of the following workpapers.

WP	2019
2100-3028	\$0.037
2100-3323	\$0.492
2100-3610	\$0.758
Total	\$1.287

Exhibit SDG&E-22, p. RDT-20 to RDT-21

TURN Position: TURN removes half, or \$0.379 million of the forecasted Facilities Operations cost that is related to Rancho Bernardo (RB) Data Center & Annex. The result is a forecast of \$0.379 million.

Exhibit TURN-05, p. 2-3

Proposed TY2019 Forecast (in thousands of 2016 dollars)

SDG&E	Labor	NLbr	NSE	Total
2100-3610.000	0	758	0	758
Total	0	758	0	758

TURN	Labor	NLbr	NSE	Total
2100-3610.000	0	379	0	379
Total	0	379	0	379

Difference	Labor	NLbr	NSE	Total
2100-3610.000	0	-379	0	-379
Total	0	-379	0	-379

CHAPTER 4A6-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

SHARED SERVICES O&M

Subject: CORPORATE CENTER MAINTENANCE
Workpaper: 1RE00F-USS.ALL

SDG&E Position: SDG&E forecasts \$2.662 million for Corporate Facilities Maintenance using a three-year average forecast methodology.

Exhibit SDG&E-22, p. RDT-25

TURN Position: TURN recommend that the Commission adopt a four-year average of recorded costs (2014-2017). The result of this recommendation is an O&M expense forecast of \$2.221 million, or a \$0.442 million reduction to SDG&E's forecast of \$2.663 million.

Note: TURN's testimony shows a reduction of \$0.422 million, the actual difference between SDG&E's forecast of \$2.663 million and TURN's recommended forecast of \$2.221 million is \$0.442 million, a difference of \$0.020 million.

Exhibit TURN-05, p. 3

Note: SDG&E agrees with TURN's recommendation of using the four-year average as a reasonable forecast methodology. SDG&E will reflect the reduction of \$0.442 million in the August 2018 Update filing, resulting in a TY 2019 forecast of \$2.220 million.
(Exhibit SDG&E-222, p. RDT-8)

Amounts differ from table below due to rounding.

Proposed TY2019 Forecast (in thousands of 2016 dollars)

SDG&E	Labor	NLbr	NSE	Total
2100-0708.000	217	2,445	0	2,662
Total	217	2,445	0	2,662
TURN	Labor	NLbr	NSE	Total
2100-0708.000	209	2,012	0	2,221
Total	209	2,012	0	2,221
Difference	Labor	NLbr	NSE	Total
2100-0708.000	-8	-433	0	-441
Total	-8	-433	0	-441

Chapter 4 - TURN vs. SDG&E

Part A - O&M and Capital Expenditures

6. SDG&E-22 - REAL ESTATE, LAND SERVICES AND FACILITIES

b. CAPITAL

Project	2017+2018+2019 (in 2016 \$, 000s)			Reference
	SDG&E	TURN	TURN vs. SDG&E	
1. 00700.0.ALL	906	743	(163)	4A6-b1
2. 00701.0.ALL	10,610	10,903	293	4A6-b2
3. 00703.0.ALL	4,559	3,246	(1,313)	4A6-b3
4. 00705.0.ALL	7,496	4,148	(3,348)	4A6-b4
5. 00707.0.ALL	9,208	3,533	(5,675)	4A6-b5
6. 00708.0.ALL	10,158	6,634	(3,524)	4A6-b6
7. 00709.0.ALL	39,268	13,257	(26,011)	4A6-b7
8. 00710.0.ALL	42,106	24,403	(17,703)	4A6-b8
9. 08729.0.ALL	11,163	7,374	(3,789)	4A6-b9
10. 13746.0.ALL	756	1,385	629	4A6-b10
11. 14753.0.ALL	2,592	2,559	(33)	4A6-b11
12. 14758.0.ALL	1,528	1,385	(143)	4A6-b12
13. 16766.0.ALL	16,261	18,005	1,744	4A6-b13
14. 16767.0.ALL	2,863	1,845	(1,018)	4A6-b14
15. 16768.0.ALL	10,943	9,569	(1,374)	4A6-b15
16. 16770.0.ALL	586	509	(77)	4A6-b16
17. 16771.0.ALL	3,204	2,303	(901)	4A6-b17
TOTAL	174,207	111,801	(62,406)	

CHAPTER 4A6-b1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: LAND BLANKET
Budget Code: 00700.0.ALL

SDG&E Position: SDG&E requests a total of \$0.302 million for 2017, \$0.302 million for 2018, and \$0.302 million for 2019 for Land Blanket projects.

Exhibit SCG-22, p. RDT-28 to RDT-29

TURN Position: TURN agrees with ORA's forecast for 2017 and 2018. TURN proposes capital reductions in addition to ORA's proposals for TY 2019 for the following projects only.

- 1) Network Operations Center (NOC) Equipment Improvement (708A.003)
- 2) CP6 EOC Tenant Improvements (709A.004)
- 3) Ramona Construction & Operations (C&O) Expansion Construction (710A.006)

TURN'S Incremental recommendation affect only the 2019 forecast.

Exhibit TURN-05, p. 4-11

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
00700A.001	302	302	302	906
Total	302	302	302	906
TURN	2017	2018	2019	Total
00700A.001	139	302	302	743
Total	139	302	302	743
Difference	2017	2018	2019	Total
00700A.001	-163	0	0	-163
Total	-163	0	0	-163

CHAPTER 4A6-b2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: STRUCTURES & IMPROVEMENTS BLANKET
Budget Code: 00701.0.ALL

SDG&E Position: SDG&E requests a total of \$1.935 million for 2017, \$4.861 million for 2018, and \$4.822 million for 2019 for Structure & Improvements.

Structure & Improvements are comprised of workpaper-sub 00701A.001, 00701A.003, and 00701A.004.

WPG	2017	2018	2019
00701A.001	\$1.532	\$4.256	\$3.310
00701A.003	\$0.000	\$0.000	\$1.008
00701A.004	\$0.403	\$0.605	\$0.504
Total	\$1.935	\$4.861	\$4.822

The amounts in the tables below reflect only those projects where a disallowance has been recommended by ORA.

Exhibit SCG-22, p. RDT-29 to RDT-30

TURN Position: TURN agrees with ORA's forecast for 2017 and 2018. TURN proposes capital reductions in addition to ORA's proposals for TY 2019 for the following projects only.

- 1) Network Operations Center (NOC) Equipment Improvement (708A.003)
- 2) CP6 EOC Tenant Improvements (709A.004)
- 3) Ramona Construction & Operations (C&O) Expansion Construction (710A.006)

TURN'S Incremental recommendation affect only the 2019 forecast.

Exhibit TURN-05, p. 4-11

Note: SDG&E identified an error during the discovery process resulting in a reduction of \$0.181 million to the 2018 forecast. This correction will be reflected in the August 2018 Update filing. (Exhibit SDG&E-222, p. RDT-10)

CHAPTER 4A6-b2

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
00701A.001	1,532	4,256	3,310	9,098
00701A.004	403	605	504	1,512
Total	1,935	4,861	3,814	10,610

TURN	2017	2018	2019	Total
00701A.001	3,690	2,039	3,310	9,039
00701A.004	755	605	504	1,864
Total	4,445	2,644	3,814	10,903

Difference	2017	2018	2019	Total
00701A.001	2,158	-2,217	0	-59
00701A.004	352	0	0	352
Total	2,510	-2,217	0	293

CHAPTER 4A6-b3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: SAFETY/ENVIRONMENTAL
Budget Code: 00703.0.ALL

SDG&E Position: SDG&E requests a total of \$0.909 million for 2017, \$1.504million for 2018, and \$2.146 million for 2019 for Environmental/Safety Blanket projects.

The forecast method developed for this cost category is combination of zero-based and historical-based.

Environmental/Safety Blanket is comprised of workpaper-sub 00703A.001 and 00703A.002.

WPG	2017	2018	2019
00703A.001	\$0.456	\$1.504	\$2.146
00703A.002	\$0.453	\$0.000	\$0.000
Total	\$0.909	\$1.504	\$2.146

RAMP-related costs include mitigation activity for Employee, Contractor and Public Safety.

Exhibit SDG&E-22, p. RDT-30 to RDT-31

TURN Position: TURN agrees with ORA's forecast for 2017 and 2018. TURN proposes capital reductions in addition to ORA's proposals for TY 2019 for the following projects only.

- 1) Network Operations Center (NOC) Equipment Improvement (708A.003)
- 2) CP6 EOC Tenant Improvements (709A.004)
- 3) Ramona Construction & Operations (C&O) Expansion Construction (710A.006)

TURN'S Incremental recommendation affect only the 2019 forecast.

Exhibit TURN-05, p. 4-11

CHAPTER 4A6-b3

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
00703A.001	456	1,504	2,146	4,106
00703A.002	453	0	0	453
Total	909	1,504	2,146	4,559

TURN	2017	2018	2019	Total
00703A.001	278	1,089	1,089	2,456
00703A.002	790	0	0	790
Total	1,068	1,089	1,089	3,246

Difference	2017	2018	2019	Total
00703A.001	-178	-415	-1,057	-1,650
00703A.002	337	0	0	337
Total	159	-415	-1,057	-1,313

CHAPTER 4A6-b4

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: MISC EQUIPMENT BLANKET
Budget Code: 00705.0.ALL

SDG&E Position: SDG&E requests a total of \$1.956 million for 2017, \$3.475 million for 2018, and \$2.065 million for 2019 for Misc. Equipment Blanket.

Exhibit SCG-22, p. RDT-31

TURN Position: TURN agrees with ORA's forecast for 2017 and 2018. TURN proposes capital reductions in addition to ORA's proposals for TY 2019 for the following projects only.

- 1) Network Operations Center (NOC) Equipment Improvement (708A.003)
- 2) CP6 EOC Tenant Improvements (709A.004)
- 3) Ramona Construction & Operations (C&O) Expansion Construction (710A.006)

TURN'S Incremental recommendation affect only the 2019 forecast.

Exhibit TURN-05, p. 4-11

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
00705A.001	1,956	3,475	2,065	7,496
Total	1,956	3,475	2,065	7,496
TURN	2017	2018	2019	Total
00705A.001	846	2,606	696	4,148
Total	846	2,606	696	4,148
Difference	2017	2018	2019	Total
00705A.001	-1,110	-869	-1,369	-3,348
Total	-1,110	-869	-1,369	-3,348

CHAPTER 4A6-b5

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: SECURITY SYSTEMS BLANKET
Budget Code: 00707.0.ALL

SDG&E Position: SDG&E requests a total of \$1.760 million for 2017, \$3.401 million for 2018, and \$4.047 million for 2019 for Security Blanket projects.

RAMP-related costs include mitigation activity for Workplace Violence.

Exhibit SDG&E-22, p. RDT-32

TURN Position: TURN agrees with ORA's forecast for 2017 and 2018. TURN proposes capital reductions in addition to ORA's proposals for TY 2019 for the following projects only.

- 1) Network Operations Center (NOC) Equipment Improvement (708A.003)
- 2) CP6 EOC Tenant Improvements (709A.004)
- 3) Ramona Construction & Operations (C&O) Expansion Construction (710A.006)

TURN'S Incremental recommendation affect only the 2019 forecast.

Exhibit TURN-05, p. 4-11

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
00707A.001	1,760	3,401	4,047	9,208
Total	1,760	3,401	4,047	9,208
TURN	2017	2018	2019	Total
00707A.001	1,078	775	1,680	3,533
Total	1,078	775	1,680	3,533
Difference	2017	2018	2019	Total
00707A.001	-682	-2,626	-2,367	-5,675
Total	-682	-2,626	-2,367	-5,675

CHAPTER 4A6-b6

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: COMM. PLANT BLKT-INFRASTRUCTURE & RELIAB
Budget Code: 00708.0.ALL

SDG&E Position: SDG&E requests a total of \$1.560 million for 2017, \$1.947 million for 2018, and \$6.651 million for 2019 for Infrastructure/Reliability Blanket projects.

WPG	2017	2018	2019
00708A.001	\$1.560	\$1.947	\$4.636
00708A.003	\$0.000	\$0.000	\$2.015
Total	\$1.560	\$1.947	\$6.651

Exhibit SDG&E-22, p. RDT-33 to RDT-34

TURN Position: TURN agrees with ORA's forecast for 2017 and 2018. TURN proposes capital reductions in addition to ORA's proposals for TY 2019 for the following projects only.

- 1) Network Operations Center (NOC) Equipment Improvement (708A.003)
- 2) CP6 EOC Tenant Improvements (709A.004)
- 3) Ramona Construction & Operations (C&O) Expansion Construction (710A.006)

TURN recommends no funding for NOC Equipment Improvement, which results in a removal of the entire \$2.015 million for 2019.

Exhibit TURN-05, p. 4-11

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
00708A.001	1,560	1,947	4,636	8,143
00708A.003	0	0	2,015	2,015
Total	1,560	1,947	6,651	10,158
TURN	2017	2018	2019	Total
00708A.001	2,715	615	3,304	6,634
00708A.003	0	0	0	0
Total	2,715	615	3,304	6,634
Difference	2017	2018	2019	Total
00708A.001	1,155	-1,332	-1,332	-1,509
00708A.003	0	0	-2,015	-2,015
Total	1,155	-1,332	-3,347	-3,524

CHAPTER 4A6-b7

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: COMM. PLANT BLKT-REMODEL/RELOC/RECONFIG
Budget Code: 00709.0.ALL

SDG&E Position: SDG&E requests a total of \$5.605 million for 2017, \$12.984 million for 2018, and \$24.155 million for 2019 for Remodels & Reconfiguration projects.

The amounts in the tables below reflect only those projects where a disallowance has been recommended by ORA.

Exhibit SDG&E-22, p. RDT-34 to RDT-35

TURN Position: TURN agrees with ORA's forecast for 2017 and 2018. TURN proposes capital reductions in addition to ORA's proposals for TY 2019 for the following projects only.

- 1) Network Operations Center (NOC) Equipment Improvement (708A.003)
- 2) CP6 EOC Tenant Improvements (709A.004)
- 3) Ramona Construction & Operations (C&O) Expansion Construction (710A.006)

TURN recommends no funding for CP EOC, which results in a removal of the entire \$2.826 million for 2019.

Exhibit TURN-05, p. 4-11

CHAPTER 4A6-b7

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
00709A.001	1,260	2,280	2,868	6,408
00709A.002	2,821	0	0	2,821
00709A.003	0	0	15,993	15,993
00709A.004	0	0	2,826	2,826
00709A.008	0	10,200	0	10,200
00709A.009	1,020	0	0	1,020
Total	5,101	12,480	21,687	39,268

TURN	2017	2018	2019	Total
00709A.001	6,162	2,280	2,868	11,310
00709A.002	0	0	0	0
00709A.003	0	0	0	0
00709A.004	0	0	0	0
00709A.008	0	0	0	0
00709A.009	1,947	0	0	1,947
Total	8,109	2,280	2,868	13,257

Difference	2017	2018	2019	Total
00709A.001	4,902	0	0	4,902
00709A.002	-2,821	0	0	-2,821
00709A.003	0	0	-15,993	-15,993
00709A.004	0	0	-2,826	-2,826
00709A.008	0	-10,200	0	-10,200
00709A.009	927	0	0	927
Total	3,008	-10,200	-18,819	-26,011

CHAPTER 4A6-b8

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: COMM. PLANT BLKT-BUSINESS UNIT EXPANSION
Budget Code: 00710.0.ALL

SDG&E Position: SDG&E requests a total of \$10.446 million for 2017, \$19.068 million for 2018, and \$16.623 million for 2019 for Business Unit Expansions.

The amounts in the tables below reflect only those projects where a disallowance has been recommended by ORA.

Exhibit SDG&E-22, p. RDT-35 to RDT-37

TURN Position: TURN agrees with ORA's forecast for 2017 and 2018. TURN proposes capital reductions in addition to ORA's proposals for TY 2019 for the following projects only.

- 1) Network Operations Center (NOC) Equipment Improvement (708A.003)
- 2) CP6 EOC Tenant Improvements (709A.004)
- 3) Ramona Construction & Operations (C&O) Expansion Construction (710A.006)

TURN recommends no funding for the Ramona Construction & Operations (C&O) Expansion Construction, which results in the removal of the entire \$0.378 million for 2019.

Exhibit TURN-05, p. 4-11

Note: SDG&E agrees to remove the Ramona C&O Expansion Construction, Kearny Master Plan Phase 1, and the Mission Critical Facility Consolidation & Expansion projects from the 2019 Revenue Requirement since they will not be in service by TY 2019. SDG&E will reflect these projects will not be going into service in TY 2019 in the August 2018 Update filing. However, SDG&E respectfully requests Commission recognition that SDG&E will be spending capital on these initiatives in this rate case cycle as required to progress them through test year 2019 and beyond.
(SDG&E-222, p. RDT-19 to RDT-22)

CHAPTER 4A6-b8

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
00710A.001	1,378	1,108	7,707	10,193
00710A.002	8,564	13,944	0	22,508
00710A.004	0	1,496	3,540	5,036
00710A.006	0	0	378	378
00710A.007	504	1,512	1,975	3,991
Total	10,446	18,060	13,600	42,106

TURN	2017	2018	2019	Total
00710A.001	823	1,108	5,207	7,138
00710A.002	3,321	13,944	0	17,265
00710A.004	0	0	0	0
00710A.006	0	0	0	0
00710A.007	0	0	0	0
Total	4,144	15,052	5,207	24,403

Difference	2017	2018	2019	Total
00710A.001	-555	0	-2,500	-3,055
00710A.002	-5,243	0	0	-5,243
00710A.004	0	-1,496	-3,540	-5,036
00710A.006	0	0	-378	-378
00710A.007	-504	-1,512	-1,975	-3,991
Total	-6,302	-3,008	-8,393	-17,703

CHAPTER 4A6-b9

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: Energy Efficiency Program
Budget Code: 08729.0.ALL

SDG&E Position: SDG&E requests a total of \$2.625 million for 2017, \$2.814 million for 2018, and \$5.724 million for 2019 for Alternative Energy Systems

Exhibit SDG&E-22, p. RDT-37

TURN Position: TURN agrees with ORA's forecast for 2017 and 2018. TURN proposes capital reductions in addition to ORA's proposals for TY 2019 for the following projects only.

- 1) Network Operations Center (NOC) Equipment Improvement (708A.003)
- 2) CP6 EOC Tenant Improvements (709A.004)
- 3) Ramona Construction & Operations (C&O) Expansion Construction (710A.006)

TURN'S Incremental recommendation affect only the 2019 forecast.

Exhibit TURN-05, p. 4-11

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
08729A.001	2,625	2,814	5,724	11,163
Total	2,625	2,814	5,724	11,163
TURN	2017	2018	2019	Total
08729A.001	2,124	2,625	2,625	7,374
Total	2,124	2,625	2,625	7,374
Difference	2017	2018	2019	Total
08729A.001	-501	-189	-3,099	-3,789
Total	-501	-189	-3,099	-3,789

CHAPTER 4A6-b10

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: LAND SERVICES ARCHIBUS SYSTEM
Budget Code: 13746.0.ALL

SDG&E Position: SDG&E requests a total of \$0.756 million for 2017, \$1.008 million for 2018, and \$0.504 million for the Land Services Archibus System.

The amounts in the tables below reflect only those projects where a disallowance has been recommended by ORA.

Exhibit SDG&E-22, p. RDT-37 to RDT-39

TURN Position: TURN agrees with ORA's forecast for 2017 and 2018. TURN proposes capital reductions in addition to ORA's proposals for TY 2019 for the following projects only.

- 1) Network Operations Center (NOC) Equipment Improvement (708A.003)
- 2) CP6 EOC Tenant Improvements (709A.004)
- 3) Ramona Construction & Operations (C&O) Expansion Construction (710A.006)

TURN'S Incremental recommendation affect only the 2019 forecast.

Exhibit TURN-05, p. 4-11

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
13746A.001	756	0	0	756
Total	756	0	0	756

TURN	2017	2018	2019	Total
13746A.001	1,385	0	0	1,385
Total	1,385	0	0	1,385

Difference	2017	2018	2019	Total
13746A.001	629	0	0	629
Total	629	0	0	629

CHAPTER 4A6-b11

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: CP6 CUSTOMER CALL CTR TI
Budget Code: 14753.0.ALL

SDG&E Position: SDG&E requests a total of \$2.592 million for 2017 only for CP6 Customer Call Center Improvements

Exhibit SDG&E-22, p. RDT-39

TURN Position: TURN agrees with ORA's forecast for 2017 and 2018. TURN proposes capital reductions in addition to ORA's proposals for TY 2019 for the following projects only.

- 1) Network Operations Center (NOC) Equipment Improvement (708A.003)
- 2) CP6 EOC Tenant Improvements (709A.004)
- 3) Ramona Construction & Operations (C&O) Expansion Construction (710A.006)

TURN'S Incremental recommendation affect only the 2019 forecast.

Exhibit TURN-05, p. 4-11

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
14753A.001	2,592	0	0	2,592
Total	2,592	0	0	2,592
TURN	2017	2018	2019	Total
14753A.001	2,559	0	0	2,559
Total	2,559	0	0	2,559
Difference	2017	2018	2019	Total
14753A.001	-33	0	0	-33
Total	-33	0	0	-33

CHAPTER 4A6-b12

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: RBDC SERVER RM #1 CRAC UNIT REPLACEMENT
Budget Code: 14758.0.ALL

SDG&E Position: SDG&E requests a total of \$1.528 million for 2017 only for the RBDC Server Room #1 CRAC Replacement.

Exhibit SDG&E-22, p. RDT-40

TURN Position: TURN agrees with ORA's forecast for 2017 and 2018. TURN proposes capital reductions in addition to ORA's proposals for TY 2019 for the following projects only.

- 1) Network Operations Center (NOC) Equipment Improvement (708A.003)
- 2) CP6 EOC Tenant Improvements (709A.004)
- 3) Ramona Construction & Operations (C&O) Expansion Construction (710A.006)

TURN'S Incremental recommendation affect only the 2019 forecast.

Exhibit TURN-05, p. 4-11

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
14758A.001	1,528	0	0	1,528
Total	1,528	0	0	1,528
TURN	2017	2018	2019	Total
14758A.001	1,385	0	0	1,385
Total	1,385	0	0	1,385
Difference	2017	2018	2019	Total
14758A.001	-143	0	0	-143
Total	-143	0	0	-143

CHAPTER 4A6-b13

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: Trans Energy Management System Modernization
Budget Code: 16766.0.ALL

SDG&E Position: SDG&E requests a total of \$5.199 million for 2017, \$11.062 million for 2018, and \$0.000 million for 2019 for the Transmission Energy Management System.

RAMP-related costs include mitigation activity for Major Disturbance to Electrical Service (Blackout) and Fail to Blackstart.

Exhibit SDG&E-22, p. RDT-41 to RDT-42

TURN Position: TURN agrees with ORA's forecast for 2017 and 2018. TURN proposes capital reductions in addition to ORA's proposals for TY 2019 for the following projects only.

- 1) Network Operations Center (NOC) Equipment Improvement (708A.003)
- 2) CP6 EOC Tenant Improvements (709A.004)
- 3) Ramona Construction & Operations (C&O) Expansion Construction (710A.006)

TURN'S Incremental recommendation affect only the 2019 forecast.

Exhibit TURN-05, p. 4-11

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
16766A.001	5,199	11,062	0	16,261
Total	5,199	11,062	0	16,261

TURN	2017	2018	2019	Total
16766A.001	6,943	11,062	0	18,005
Total	6,943	11,062	0	18,005

Difference	2017	2018	2019	Total
16766A.001	1,744	0	0	1,744
Total	1,744	0	0	1,744

CHAPTER 4A6-b14

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: MISSION CONTROL BUILDING & SITE SECURITY
Budget Code: 16767.0.ALL

SDG&E Position: SDG&E requests a total of \$2.793 million for 2017, \$0.070 million for 2018, and \$0.000 million for 2019 for Mission Control Building Critical Asset Hardening.

RAMP-related costs include mitigation activity for Workforce Violence.

Exhibit SDG&E-22, p. RDT-42

TURN Position: TURN agrees with ORA's forecast for 2017 and 2018. TURN proposes capital reductions in addition to ORA's proposals for TY 2019 for the following projects only.

- 1) Network Operations Center (NOC) Equipment Improvement (708A.003)
- 2) CP6 EOC Tenant Improvements (709A.004)
- 3) Ramona Construction & Operations (C&O) Expansion Construction (710A.006)

TURN'S Incremental recommendation affect only the 2019 forecast.

Exhibit TURN-05, p. 4-11

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
16767A.001	2,793	70	0	2,863
Total	2,793	70	0	2,863
TURN	2017	2018	2019	Total
16767A.001	1,775	70	0	1,845
Total	1,775	70	0	1,845
Difference	2017	2018	2019	Total
16767A.001	-1,018	0	0	-1,018
Total	-1,018	0	0	-1,018

CHAPTER 4A6-b15

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: CP East Tenant Improvements
Budget Code: 16768.0.ALL

SDG&E Position: SDG&E requests a total of \$10.943 million for 2017, \$4.494 million for 2018, and \$4.947 million for 2019 for CP East Tenant Improvement.

The amounts in the tables below reflect only those projects where a disallowance has been recommended by ORA.

Exhibit SDG&E-22, p. RDT-43

TURN Position: TURN agrees with ORA's forecast for 2017 and 2018. TURN proposes capital reductions in addition to ORA's proposals for TY 2019 for the following projects only.

- 1) Network Operations Center (NOC) Equipment Improvement (708A.003)
- 2) CP6 EOC Tenant Improvements (709A.004)
- 3) Ramona Construction & Operations (C&O) Expansion Construction (710A.006)

TURN'S Incremental recommendation affect only the 2019 forecast.

Exhibit TURN-05, p. 4-11

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
16768A.001	10,943	0	0	10,943
Total	10,943	0	0	10,943

TURN	2017	2018	2019	Total
16768A.001	9,569	0	0	9,569
Total	9,569	0	0	9,569

Difference	2017	2018	2019	Total
16768A.001	-1,374	0	0	-1,374
Total	-1,374	0	0	-1,374

CHAPTER 4A6-b16

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: Moreno Valley Admin Building Improvements
Budget Code: 16770.0.ALL

SDG&E Position: SDG&E requests a total of \$0.586 million for 2017 only for Moreno Admin Bldg Back-up Power Improvements.

Exhibit SDG&E-22, p. RDT-43

TURN Position: TURN agrees with ORA's forecast for 2017 and 2018. TURN proposes capital reductions in addition to ORA's proposals for TY 2019 for the following projects only.

- 1) Network Operations Center (NOC) Equipment Improvement (708A.003)
- 2) CP6 EOC Tenant Improvements (709A.004)
- 3) Ramona Construction & Operations (C&O) Expansion Construction (710A.006)

TURN'S Incremental recommendation affect only the 2019 forecast.

Exhibit TURN-05, p. 4-11

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
16770A.002	586	0	0	586
Total	586	0	0	586
TURN	2017	2018	2019	Total
16770A.002	509	0	0	509
Total	509	0	0	509
Difference	2017	2018	2019	Total
16770A.002	-77	0	0	-77
Total	-77	0	0	-77

CHAPTER 4A6-b17

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-22
Area: REAL ESTATE, LAND SERVICES AND FACILITIES
Witness: Tattersall, Richard D.

CAPITAL EXPENDITURES

Project: RBDC POWER RELIABILITY IMPROVEMENTS
Budget Code: 16771.0.ALL

SDG&E Position: SDG&E requests a total of \$3.204 million for 2017, \$1.512 million for 2018, and \$8.263 million for RBDC Power Reliability Improvements.

The amounts in the tables below reflect only those projects where a disallowance has been recommended by ORA.

Exhibit SDG&E-22, p. RDT-45

TURN Position: TURN agrees with ORA's forecast for 2017 and 2018. TURN proposes capital reductions in addition to ORA's proposals for TY 2019 for the following projects only.

- 1) Network Operations Center (NOC) Equipment Improvement (708A.003)
- 2) CP6 EOC Tenant Improvements (709A.004)
- 3) Ramona Construction & Operations (C&O) Expansion Construction (710A.006)

TURN'S Incremental recommendation affect only the 2019 forecast.

Exhibit TURN-05, p. 4-11

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
16771A.001	3,204	0	0	3,204
Total	3,204	0	0	3,204

TURN	2017	2018	2019	Total
16771A.001	2,303	0	0	2,303
Total	2,303	0	0	2,303

Difference	2017	2018	2019	Total
16771A.001	-901	0	0	-901
Total	-901	0	0	-901

Chapter 4 - TURN vs. SDG&E

Part A - O&M and Capital Expenditures

7. SDG&E-28 - COMPENSATION & BENEFITS

a. O&M - NON-SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	TURN	TURN vs. SDG&E	
1. 1CP000.000	70,738	50,248	(20,490)	4A7-a1
2. 1PB000.000	56,204	54,686	(1,518)	4A7-a2
3. 1PB000.010	245	123	(122)	4A7-a3
4. 1PB000.011	2,370	1,185	(1,185)	4A7-a4
5. 1PB000.013	508	464	(44)	4A7-a5
6. 1PB000.014	159	122	(37)	4A7-a6
7. 1PB000.015	86	78	(8)	4A7-a7
8. 1PB000.016	67	0	(67)	4A7-a8
9. 1PB000.017	108	71	(37)	4A7-a9
TOTAL	130,485	106,977	(23,508)	

CHAPTER 4A7-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-28
Area: COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: COMPENSATION - VARIABLE PAY (GRC USE ONLY)
Workpaper: 1CP000.000

SDG&E Position: Variable pay, or short-term incentive compensation, places a portion of employee compensation at-risk, subject to achievement of the plan's performance measures.

SDG&E's \$70.738 million request is comprised of the following:

- \$66.718 million for Non-Executive ICP
- \$4.020 million for Executive ICP

Exhibit SCG-30/SDG&E-28, p. DSR-3 and DSR-9

TURN Position: TURN's forecast differs from SDG&E's and SCG's because TURN's excludes ICP costs for (1) Financial measures; (2) almost all Strategic Initiative measures; and (3) one SCG ICP Operational measure.

TURN's forecast reduces SDG&E's forecast for utility ICP spending by \$20.490 million.

Exhibit TURN-05, p. 51 to 52

Note:		SDG&E	TURN
	Non-Executive Variable Pay	\$66,718	\$48,037
	Executive Variable Pay	\$4,020	\$2,211

In responding to a data request from NDC, SDG&E and NDC noted that the 2013 headcount, which was included in the five-year average used to develop the forecast of TY2019 ICP, was understated by 575 administrative employees. With the correction of this error, TY2019 nonexecutive ICP would be \$64.5, or \$2.2 million lower than the \$66.7 million in SDG&E's application. This correction will be reflected in the August 2018 Update Filing.

Exhibit SDG&E-228, p. DSR-A-1

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	70,738	50,248	-20,490
NonLabor	0	0	0
Nonstandard	0	0	0
TOTAL	70,738	50,248	-20,490

CHAPTER 4A7-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-28
Area: COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: HEALTH BENEFITS-MEDICAL
Workpaper: 1PB000.000

SDG&E Position: SoCalGas and SDG&E offer several medical plan designs to meet the varying needs of employees and their dependents and consistent with its collective bargaining agreements.

SDG&E's forecasted TY 2019 medical expense is \$56.204 million and SoCalGas' is \$96.023 million. The increase between 2016 and 2019 costs reflects forecasted medical rate escalation, as well as anticipated changes in headcount.

Exhibit SCG-30/SDG&E-28, p. DSR-25 to DSR-26

TURN Position: TURN recommends that the Commission direct each utility to use premium-increase estimates over the 2017 actual premium for Medical costs of 6% for both 2018 and 2019.

Exhibit TURN-05, p. 87

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	56,204	54,686	-1,518
TOTAL	56,204	54,686	-1,518

CHAPTER 4A7-a3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-28
Area: COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: RETIREMENT BENEFITS - NQ SAVINGS PLAN
Workpaper: 1PB000.010

SDG&E Position: The nonqualified retirement savings plan, or deferred compensation plan, allows pre-tax contributions for employees, subject to IRS compensation and contribution limits. Company matching contributions mirror the company matching contributions provided under the RSP, but do not include the “stretch match.”

SDG&E’s and SoCalGas’ forecasted TY 2019 costs for company matching contributions under the nonqualified retirement savings plan are \$245 thousand and \$300 thousand, respectively. Projected costs are based on actual 2016 costs adjusted for labor inflation.

Exhibit SCG-30/SDG&E-28, p. DSR-42 to DSR-43

TURN Position: TURN recommends a 50% reduction in ratepayer funding for Nonqualified RSP and Supplemental Pension program costs for both utilities, including the Corporate Center allocations for Supplemental Pension.

Exhibit TURN-05, p. 92

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	245	123	-122
TOTAL	245	123	-122

CHAPTER 4A7-a4

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-28
Area: COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: RETIREMENT BENEFITS - SUPPLEMENTAL PENSION
Workpaper: 1PB000.011

SDG&E Position: SoCalGas and SDG&E offer two supplemental pension plans, the Supplemental Executive Retirement Plan, which covers a small number of senior executives, and the Cash Balance Restoration Plan. The Cash Balance Restoration Plan restores benefits for employees whose earnings or benefits exceed the limitations established by the Employee Retirement and Income Security Act.

SDG&E's and SoCalGas' forecasted TY 2019 expense for supplemental pension plans is \$2.370 million and \$1.920 million, respectively. Cost forecasts represent the projected benefit payments.

Exhibit SCG-30/SDG&E-28, p. DSR-43 to DSR-44

TURN Position: TURN recommends a 50% reduction in ratepayer funding for Nonqualified RSP and Supplemental Pension program costs for both utilities, including the Corporate Center allocations for Supplemental Pension.

Exhibit TURN-05, p. 92

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	2,370	1,185	-1,185
TOTAL	2,370	1,185	-1,185

CHAPTER 4A7-a5

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-28
Area: COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: OTHER BENEFITS - EDUCATIONAL ASSISTANCE
Workpaper: 1PB000.013

SDG&E Position: The Professional Development Assistance Program (PDAP) provides reimbursement of tuition for degree and certificate programs that maintain or enhance the skills necessary to perform current or prospective jobs within the company.

SDG&E's and SoCalGas' forecasted TY 2019 costs for Professional Development Assistance Program are \$508 thousand and \$1.087 million, respectively.

Exhibit SCG-30/SDG&E-28, p. DSR-46

TURN Position: TURN uses a five-year average (2013-2017) for Other Benefits, except for Benefits Administration, for which TURN uses SCG's value, and for the Mass Transit benefit, for which TURN uses the 2017 recorded value.

Exhibit TURN-05, p. 88 to 89

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	508	464	-44
TOTAL	508	464	-44

CHAPTER 4A7-a6

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-28
Area: COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: OTHER BENEFITS - EMERGENCY CARE
Workpaper: 1PB000.014

SDG&E Position: The backup childcare program provides emergency childcare services when an employee's primary childcare resource is unavailable.

SDG&E's and SoCalGas' forecasted TY 2019 expense for the backup childcare program is \$159 thousand and \$217 thousand, respectively. Program costs are projected to increase by five percent per year in 2018 and 2019.

Exhibit SCG-30/SDG&E-28, p. DSR-47 to DSR-48

TURN Position: TURN recommends a six-year average (2012-2017) for Other Benefits, except for Benefits Administration Fee for which TURN proposes using SDG&E's forecast.

Exhibit TURN-05, p. 88 to 89

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	159	122	-37
TOTAL	159	122	-37

CHAPTER 4A7-a7

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-28
Area: COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: OTHER BENEFITS - MASS TRANSIT
Workpaper: 1PB000.015

SDG&E Position: The transportation program provides transit subsidies for employees who use public transportation, vanpools and carpools.

SDG&E's and SoCalGas' forecasted TY 2019 costs for mass transit incentive program are \$86 thousand and \$1.098 million, respectively.

Exhibit SCG-30/SDG&E-28, p. DSR-48

TURN Position: TURN uses the 2017 recorded value for Mass Transit.

Exhibit TURN-05, p. 88 to 89

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	86	78	-8
TOTAL	86	78	-8

CHAPTER 4A7-a8

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-28
Area: COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: OTHER BENEFITS - RETIREMENT ACTIVITIES
Workpaper: 1PB000.016

SDG&E Position: Upon retirement, the company gives the employee a retirement gift and hosts a retirement breakfast in recognition of past service and contribution to the company's success.

SDG&E's and SoCalGas' forecasted TY 2019 expense for retirement activities is \$67 thousand for SDG&E and \$180 thousand for SoCalGas. The cost of retirement activities is forecasted to decrease due to fewer expected retirements.

Exhibit SCG-30/SDG&E-28, p. DSR-48 to DSR-49

TURN Position: TURN recommends a zero forecast for Retirement Activity because these activities build loyalty and comradery but are not related to any job-related activities.

TURN-05, p. 89 to 91

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	67	0	-67
TOTAL	67	0	-67

CHAPTER 4A7-a9

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-28
Area: COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: OTHER BENEFITS - SERVICE RECOGNITION
Workpaper: 1PB000.017

SDG&E Position: Service recognition awards are given to employees on their fifth anniversary and every five years thereafter. Employees select a specific item from a group of awards that vary depending on years of service.

SDG&E's and SoCalGas' forecasted TY 2019 costs for service recognition are \$108 thousand and \$254 thousand, respectively. Costs are projected based on the estimated number of employees with service anniversaries in each year.

Exhibit SCG-30/SDG&E-28, p. DSR-49

TURN Position: TURN recommends that the Commission adopt 50% of the historical average (six-year for SDG&E and five-year for SCG) for Service Recognition.

Exhibit TURN-05, p. 91

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	108	71	-37
TOTAL	108	71	-37

Chapter 4 - TURN vs. SDG&E

Part A - O&M and Capital Expenditures

8. SDG&E-29 - PENSION & PBOPs

a. O&M - NON-SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	TURN	TURN vs. SDG&E	
1. 1PN000.000	63,970	29,050	(34,920)	4A8-a1
TOTAL	63,970	29,050	(34,920)	

CHAPTER 4A8-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-29
Area: PENSION & PBOPs
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: EMPLOYEE PENSION
Workpaper: 1PN000.000

SDG&E Position: The SoCalGas and SDG&E proposed methodology stops the continued underfunding of the Projected Benefit Obligation (PBO) and targets its full funding within seven years. Recover is based on the greater of: (i) the annual service cost plus a seven-year amortization of the PBO shortfall; (ii) the annual ERISA minimum required contribution, or (iii) the contribution required to maintain an 85% AFTAP.

Annual contributions will be limited so that the contribution does not result in pension assets exceeding 110% of the PBO.

Exhibit SCG-31/SDG&E-29, p. DSR-2

TURN Position: TURN's primary proposal is that the Commission authorize recovery of the GAAP Pension Expense, which includes the service cost as one component. TURN also recommends that shareholders should contribute to the plans a total of \$16 million (for SDG&E) over the three-year term 2019-2021, above the authorized ratepayer contribution.

Alternative: If the Commission does not adopt TURN's proposal and allows the SDG&E and SoCalGas to use "service cost plus 7-year amortization of the PBO shortfall," then TURN recommends that the SDG&E and SoCalGas cover 10% of the actual shortfall amount each year that is embedded in the contribution calculation.

Exhibit TURN-06, p. 3 to 5

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	63,970	29,050	-34,920
TOTAL	63,970	29,050	-34,920

Chapter 4 - TURN vs. SDG&E

Part A - O&M and Capital Expenditures

9. SDG&E-30 - HUMAN RESOURCES DEPARTMENT, SAFETY, WORKERS' COMPENSATION & LONG-TE

a. O&M - NON-SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	TURN	TURN vs. SDG&E	
1. 1HR002.001	4,008	3,897	(111)	4A9-a1
2. 1HR008.000	2,395	1,663	(732)	4A9-a2
TOTAL	6,403	5,560	(843)	

CHAPTER 4A9-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-30
Area: HUMAN RESOURCES DEPARTMENT, SAFETY, WORKERS' COMPENSATION & LONG-TERM DISABILITY
Witness: Taylor, Tashonda

NONSHARED O&M

Subject: Workers Compensation (WC)
Workpaper: 1HR002.001

SDG&E Position: SDG&E requests \$4.008 million for TY 2019 for Workers' Compensation (WC). WC costs are forecast using a three-year average of recorded costs for 2014 through 2016 and then escalated for medical costs, indemnity, and remaining costs using non labor inflation.

WC benefits are mandated and governed by the State of California. Employees who are injured on the job receive benefits through SDG&E's self-insured/self-administered WC Program. Injured employees receive indemnity payments including benefits related to temporary disability, permanent disability, and supplemental job displacement in accordance with the Labor Code. The costs of medical treatment, legal fees, and other claim-related expenses are also captured here.

Exhibit SDG&E-30, p. TT-13, TT-18 to TT-19

TURN Position: TURN recommends that the Commission adopt a medical-escalation rate of 5.7% for 2017 and 6% for both of 2018 and 2019, as recommended for medical premiums for Health Benefits - Medical program. This results in a decrease to the Workers' Compensation forecast for SDG&E of \$111,000, which produces an overall forecast of \$3.897 million.

Exhibit TURN-05, p. 104 to 105

Note: While compiling information for TURN-SEU-DR-011, Question 5, the utilities discovered an error in the workers' compensation (WC) and long-term disability (LTD) TY 2019 costs, whereby the medical reserves were inadvertently included in the calculation. Medical reserves (a credit) should not have offset WC and LTD costs. This resulted in SDG&E understating the WC and LTD amount by over \$629,000. The corrected forecast of \$4.637 million for TY 2019 will be updated in August 2018 for the Update Filing.

Exhibit SDG&E-230, TT-1

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	4,008	3,897	-111
TOTAL	4,008	3,897	-111

CHAPTER 4A9-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-30
Area: HUMAN RESOURCES DEPARTMENT, SAFETY, WORKERS' COMPENSATION & LONG-TERM DISABILITY
Witness: Taylor, Tashonda

NONSHARED O&M

Subject: OFFICES OF THE PRESIDENT AND COO
Workpaper: 1HR008.000

SDG&E Position: SDG&E requests \$2.395 million for TY 2019 for Offices of the President and COO.

The President & COO are both ultimately responsible and accountable for SDG&E's performance. Both positions provide the leadership, guidance, and direction to employees in order to provide safe and reliable natural gas and electricity service to customers.

Exhibit SDG&E-30, p. TT-27 to TT-29

TURN Position: SDG&E paid EEI dues of \$600,000 in Base Year 2016. SDG&E requests \$800,000* in EEI membership dues in 2019 in 2016 dollars.

TURN believes that zero funding would be reasonable given SDG&E's failure to meet its burden of proof regarding EEI, and that in the alternative, the Commission should fund no more than \$300,000 (50% of the base year gross cost), a figure which is consistent with disallowance in the Edison TY 2015 GRC.

*Actual amount request by SDG&E is \$0.694 million.

Exhibit TURN-03, p. 73-75

Note: SDG&E's forecast for EEI membership dues is \$0.694 million, which excludes lobbying costs of 13.2%. This is comprised of a base year 2016 amount of \$0.520 million plus an incremental amount of \$0.174 million. (Exhibit SDG&E-230, p.TT-C-2 & SDG&E-30, p. TT-28)

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
Labor	970	970	0
NonLabor	1,425	693	-732
Nonstandard	0	0	0
TOTAL	2,395	1,663	-732

Chapter 4 - TURN vs. SDG&E

Part B - Capital-Related Costs

1. SDG&E-33-2R - RATE BASE

Issue #	Subject	Reference
1. SDG&E33.003	AFUDC Rate	4B1-a1
2. SDG&E33.004	Materials and Supplies	4B1-a2
TOTAL	TOTAL	

CHAPTER 4B1-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-33-2R
Area: RATE BASE
Witness: Gentes, Rollin C.
Subject: AFUDC Rate

Issue Description: TURN recommends lower AFUDC rates

SDG&E Position: SDG&E uses its authorized Rate of Return (ROR) as a reasonable proxy for estimating AFUDC applied to construction work in progress (CWIP) in the RO model, consistent with SDG&E's practice in prior GRCs.

2017 - 7.79%
2018 - 7.55%
2019 - 7.55%

Exhibit SDG&E-33-2R, p. RCG-5

TURN Position: TURN recommends using 2017 actual AFUDC rate (7.38%) for 2017 in the RO model. TURN also recommends that the AFUDC rate used in 2018 and 2019 be set as 41 basis points below the authorized return for SDG&E.

Exhibit TURN-03, p. 72-73

Note: SDG&E's current authorized ROR is 7.55% per Advice Letter 3120-E/2611-G effective as of January 1, 2018.

CHAPTER 4B1-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-33-2R
Area: RATE BASE
Witness: Gentes, Rollin C.
Subject: Materials and Supplies

Issue Description: TURN recommends using 2016 average balance

SDG&E Position: To calculate 2019 M&S weighted average balance, SDG&E applies the escalation rates to the 2016 year-end balance.

Exhibit SDG&E-33-2R, p. RCG-10 to RCG-16

TURN Position: TURN's forecast is a 4.3% decrease to \$97.3 million.

Exhibit TURN-03, p. 102

Note: In SDG&E's rebuttal (Exhibit SDG&E-233, p. RCG-7), SDG&E accepts TURN's recommendation that the average 2016 M&S balance should be escalated instead of using the 2016 year-ending balance.

Proposed TY2019 Forecast

<u>Year</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
2019	114,891	97,284	-17,607
TOTAL	114,891	97,284	-17,607

Chapter 4 - TURN vs. SDG&E

Part B - Capital-Related Costs

2. SDG&E-34-R - DEPRECIATION

Issue #	Subject	Reference
1. SDG&E34.002	Depreciation & Amortization Expenses	4B2-a1
2. SDG&E34.003	Depreciation for Electric Vehicle Supply Equipment	4B2-a2
TOTAL	TOTAL	

CHAPTER 4B2-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-34-R
Area: DEPRECIATION
Witness: Watson, Dane
Subject: Depreciation & Amortization Expenses

Issue Description: Retain currently-authorized depreciation parameters

SDG&E Position: SDG&E requests adoption of its proposed depreciation parameters, consisting of average service lives, survivor curve types, and future net salvage rates, which were identified through a depreciation study in accordance with California Public Utilities Commission (CPUC or Commission) Standard Practice U-4, for the annual calculation of depreciation rates. SDG&E also requests approval of the resultant depreciation and amortization expense, and associated revenues, of \$559.6 million.

Exhibit SDG&E-34, p. MCV-iv

TURN Position: TURN recommends that for those accounts for which there are currently-authorized depreciation parameters implicitly found reasonable in the test year 2016 GRC, the Commission should retain those parameters.

Exhibit TURN-07, p. 11

Note: For tangible plant, the impact would be reduced annual accrual of approximately \$16.535 million based on plant balances as of 12/31/16.

Exhibit SDG&E-34-WP-R, pp. 6 and 9 (\$383.648 million proposed minus \$367.113 million current).

CHAPTER 4B2-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-34-R
Area: DEPRECIATION
Witness: Watson, Dane
Subject: Depreciation for Electric Vehicle Supply Equipment

Issue Description: TURN recommends 10-year service life

SDG&E Position: SDG&E proposes a 5-year service life for Account E398.20 - Electric Vehicle Supply Equipment.

Exhibit SDG&E-34, p. MCV-28

TURN Position: For the electric vehicle infrastructure equipment that SDG&E proposes to record in Account E398.20, the Commission should adopt an average service life of no less than ten years.

Exhibit TURN-07, p. 11

Note: Adoption of a 10-year service life would result in annual depreciation expense of approximately 50% the amount resulting from a 5-year service life, all else equal.

Chapter 4 - TURN vs. SDG&E

Part B - Capital-Related Costs

3. SDG&E-35-2R - TAXES

Issue #	Subject	Reference
1. SDG&E35.002	Average Rate Assumption Method (ARAM)	4B3-a1
2. SDG&E35.003	Average Rate Assumption Method (ARAM)	4B3-a2
3. SDG&E35.004	Property Taxes	4B3-a3
4. SDG&E35.007	Tax Lives for Streetlights	4B3-a4
TOTAL	TOTAL	

CHAPTER 4B3-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-35-2R
Area: TAXES
Witness: Reeves, Ragan G.
Subject: Average Rate Assumption Method (ARAM)

Issue Description: Excess ADIT Amortization

SDG&E Position: SDG&E proposes to apply ARAM to the excess accumulated deferred income tax (ADIT) benefits associated with both protected and unprotected assets in the determination of returning these benefits to its customers.

Exhibit SDG&E-35-2R, p. RGR-23

TURN Position: TURN recommends:

1. Returning the excess unprotected ADIT, with the exception of cost of removal, over six years. This would reduce 2019 rates by \$5.536 million.
2. The Commission should assume corresponding increases in 2020 of \$0.979 million and \$1.958 million in 2021 to the extent that post-test-year ratemaking is done with that degree of granularity.

Exhibit TURN-03C, p. 85

Proposed TY2019 Forecast

<u>Year</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
2019	0	-5,536	-5,536
TOTAL	0	-5,536	-5,536

CHAPTER 4B3-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-35-2R
Area: TAXES
Witness: Reeves, Ragan G.
Subject: Average Rate Assumption Method (ARAM)

Issue Description: Cost of Removal

SDG&E Position: SDG&E has concluded that the best interpretation of the ARAM rules under the TCJA is to exclude new removal costs accrued for book purposes after December 31, 2017 from its ARAM calculation, but will follow any IRS guidance or the IRS' response in a private letter ruling to Southern California Edison Company.

Exhibit SDG&E-35-2R, p. RGR-24

TURN Position: The Sempra Utilities should pursue a letter ruling from the IRS to resolve the uncertainty regarding whether "book depreciation" for the purposes of ARAM should include cost of removal as well as the recovery of the cost of the original plant investment.

Exhibit TURN-03, p. 82

Note: In SDG&E's rebuttal (SDG&E-235, p. RGR-15), SDG&E states that it will request its own private letter ruling from the IRS on this issue if the Commission believes it is necessary.

CHAPTER 4B3-a3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-35-2R
Area: TAXES
Witness: Reeves, Ragan G.
Subject: Property Taxes

Issue Description: Property Taxes Calculation

SDG&E Position: SDG&E forecasts \$118.376 million of operating expense related to property taxes. SDG&E uses a five-year trend of historic property tax rates for forecasting the property tax rate for Test Year 2019. This five-year trend period includes the base year of the GRC (2016 for this GRC) and the prior four years. SDG&E has consistently used this same methodology across multiple GRCs.

Exhibit SDG&E-35-WP-2R, p. 18, 19, and 21
Exhibit SDG&E-235, p. RGR-23

TURN Position: TURN's estimate of 2019 fiscal year property taxes charged as current operating expenses is \$108.987, a reduction of \$9.389 million or 7.9%. This reduction is resulted from 2 changes:

1. \$5.095 million resulting from correcting an error in deferred tax reserve calculation.
2. \$4.294 million resulting from starting with the 2017 recorded property tax rate and extrapolating the 2014-2017 rate of increase.

Exhibit TURN-03, p. 90-91

Note: SDG&E states in its rebuttal testimony (Exhibit SDG&E-235, p. RGR-21) that it will correct the formula error in the Update Testimony Phase of this GRC.

Proposed TY2019 Forecast

<u>Year</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
2019	118,376	108,987	-9,389
TOTAL	118,376	108,987	-9,389

CHAPTER 4B3-a4

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-35-2R
Area: TAXES
Witness: Reeves, Ragan G.
Subject: Tax Lives for Streetlights

Issue Description: Proposed Prospective Change to Tax Lives for Streetlights

SDG&E Position: In SDG&E's rebuttal (Exhibit SDG&E-235, p. RGR-21), SDG&E accepts TURN's recommendation. Accordingly, SDG&E will make the prospective change recommended by TURN to use a tax life of seven years to calculate the tax depreciation for streetlights, beginning with SDG&E's 2018 tax return to be filed in 2019.

TURN Position: TURN recommends that the Commission require SDG&E to make a prospective change in the calculation of the tax lives of streetlights to 7 years starting, if possible, with its 2018 tax return to be filed in 2019, otherwise with its 2019 tax return.

Exhibit TURN-03C, p. 85

Chapter 4 - TURN vs. SDG&E

Part B - Capital-Related Costs

4. SDG&E-36-2R - WORKING CASH

Issue #	Subject	Reference
1. SDG&E36.001	Working Cash	4B4-a1
TOTAL	TOTAL	

CHAPTER 4B4-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-36-2R
Area: WORKING CASH
Witness: Dais, Steven P.
Subject: Working Cash

Issue Description: TURN suggests changes to lead/lag and balance sheet items

SDG&E Position: SDG&E requests \$171 million for Test Year ("TY") 2019 for the activities in this work group. SoCalGas/SDG&E's request for working cash is in compliance with California Public Utilities Commission ("CPUC") Standard Practice ("SP") U-16, utilizing 2016 as-recorded costs to support its TY 2019 forecast. Working cash is a means to compensate investors for providing funds that are committed to the business for paying operating expenses in advance of receipt of the offsetting revenues from customers.

Exhibit SDG&E-36-2R, p. SPD-1.

TURN Position: TURN recommends a total working cash request of \$19.741 million, a \$150.985 million reduction to SDG&E's request. TURN's recommendation is based primarily on the followings:

1. Treat customer deposits as an offset to rate base and allow the actual customer deposit return as a charge into the core fixed cost account.
2. Balance sheet account adjustments.
3. Adjust revenue and expense lags (i.e., goods & services; federal and state taxes).
4. Exclude non-cash items (depreciation and deferred taxes) from working cash.

Items 1 to 3 are from Exhibit TURN-03, p. 104-111, 120
Item 4 is from Exhibit TURN-01, p. 49-51.

Note: TURN's figures were taken from its testimony:

1. -\$69 million (customer deposit related, Exhibit TURN-03. p. 120)
2. -\$15 million (revenue and expense lags related, Exhibit TURN-03, p. 105)
3. -\$67 million (non-cash related, Exhibit TURN-01, p. 51)

*TURN's proposed \$151 million reduction does not include the actual interest return on the \$69 million customer deposit.

In SDG&E's rebuttal (Exhibit SDG&E-236, p. SPD-18), SDG&E listed several adjustments stemmed from the discovery process that totaled to approximately \$10 million decrease in working cash requirement, which lowers SDG&E's working cash requirement from \$171 million to \$161 million.

CHAPTER 4B4-a1

Proposed TY2019 Forecast

<u>Year</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
2019	170,726	19,741	-150,985
TOTAL	170,726	19,741	-150,985

Chapter 4 - TURN vs. SDG&E

Part B - Capital-Related Costs

5. SDG&E-37 - GAS CUSTOMER FORECAST

Issue #	Subject	Reference
1. SDG&E37.000	Residential Gas Connections	4B5-a1
2. SDG&E37.001	Residential Gas Connections	4B5-a2
TOTAL	TOTAL	

CHAPTER 4B5-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-37
Area: GAS CUSTOMER FORECAST
Witness: Payan, Rosemarie
Subject: Residential Gas Connections

Issue Description: Moody's vs. Global Insight's

SDG&E Position: SDG&E uses Recorded and forecasted housing-start assumptions underlying the residential customer forecast came from IHS Global Insight's February 2017 Regional Forecast for San Diego County.

Exhibit SDG&E-37, p. RMP-2

TURN Position: TURN recommends SDG&E incorporate Moody's historical and actual housing start data for the gas connection forecast, instead of Global Insight's. TURN also recommends the Commission should order SDG&E to re-run its regression model using Moody's historical and forecast housing start data so that the results can be used in the utility's gas customer connection forecast.

Exhibit TURN-01, p. 58

CHAPTER 4B5-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-37
Area: GAS CUSTOMER FORECAST
Witness: Payan, Rosemarie
Subject: Residential Gas Connections

Issue Description: Reductions to gas connection forecasts

SDG&E Position: SDG&E forecasts gas residential connections as follows:

Year	No. of Connections
2018	855,820
2019	861,541

Exhibit SDG&E-37-WP, p. 7

TURN Position: TURN alternatively recommends that the Commission could simply reduce SDG&E's residential gas connection forecast for 2018 and 2019 by .34% and .59%, respectively. These percentages represent the difference between the Moody's and Global Insight model results for SDG&E's electric residential customer forecast.

	2018	2019
SDG&E	855,820	861,541
TURN	852,887	856,482
Change	(2,933)	(5,058)

Exhibit TURN-01, p. 58

Chapter 4 - TURN vs. SDG&E

Part B - Capital-Related Costs

6. SDG&E-38 - ELECTRIC CUSTOMER FORECAST

Issue #	Subject	Reference
1. SDG&E38.000	Residential Electric Connections	4B6-a1
TOTAL	TOTAL	

CHAPTER 4B6-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-38
Area: ELECTRIC CUSTOMER FORECAST
Witness: Schiermeyer, Kenneth E.
Subject: Residential Electric Connections

Issue Description: Moody's vs. Global Insight's

SDG&E Position: SDG&E uses a 50/50 blend of Moody's and IHS Global Insight to forecast the following numbers of electric residential connections:

Year	No. of Connections
2018	1,292,468
2019	1,304,891

Exhibit SDG&E-38, p. KES-1 & 2

TURN Position: TURN believes that SDG&E can improve the veracity of its model results by simply using Moody's historical and forecast data, rather than a blend of Global Insight and Moody's. This adjustment results in the following number of residential connections for 2018 and 2019:

	2018	2019
SDG&E	1,292,468	1,304,891
TURN	1,290,264	1,301,083
Change	(2,204)	(3,808)

Exhibit TURN-01, p. 55-56

Chapter 4 - TURN vs. SDG&E

Part C - Other

1. SDG&E-02-R - RISK MANAGEMENT

Issue #	Subject	Reference
1. SDG&E02.002	Balancing Risk Assessment Mitigation Phase (RAMP)	4C1-a1
TOTAL	TOTAL	

CHAPTER 4C1-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-02-R
Area: RISK MANAGEMENT
Witness: Day, Diana L.
Subject: Balancing Risk Assessment Mitigation Phase (RAMP)

Issue Description:

SDG&E Position: The Commission should not limit RAMP-related spending through one-way balancing account treatments, cost caps, or both as it would be unwise and incompatible with the Commission's decision in D.14-12-025 (and confirmed by D.16-08-018) to verify utility accountability for RAMP-related activities and costs through the two annual accountability reports. The Commission actively chose to adopt new accountability reporting requirements to achieve utility accountability, rather than other options such as regulatory accounts and cost caps. Further, because risks are dynamic, flexibility is required as SoCalGas and SDG&E may need to shift resources to pressing or emerging risks. Setting a cost cap specific to how much SoCalGas and SDG&E should be authorized to manage their key safety risks would set an unwise public policy precedent.

Exhibit SCG-202/SDG&E-202, p. DD/GF/JY-12

TURN Position: Given the concern about lack of specificity for project spending presented by SDG&E, the electric integrity RAMP projects should be tracked in a one-way balancing account, subject to an overall cost cap, and each activity's spending and unit costs should be tracked separately to inform future budgeting decisions.

Exhibit TURN-01, p. 1 and 28

Chapter 4 - TURN vs. SDG&E

Part C - Other

2. SDG&E-03-R - FUELING OUR FUTURE (FOF) POLICY

Issue #	Subject	Reference
1. SDG&E03.000	Fueling our Future (FOF)	4C2-a1
2. SDG&E03.001	Fueling our Future (FOF) - Base Year Adjustment	4C2-a2
TOTAL	TOTAL	

CHAPTER 4C2-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-03-R
Area: FUELING OUR FUTURE (FOF) POLICY
Witness: Widjaja, Donny
Subject: Fueling our Future (FOF)

Issue Description: Transparency

SDG&E Position: SoCalGas and SDG&E forecast a total FOF savings of \$68.991 million for 2019: \$42.760 million for SoCalGas, and \$26.231 million for SDG&E.

Exhibit SCG-03-R_SDGE-03-R, p. HDS/RC-8 & 9

TURN Position: TURN recommends the Commission to accept the Companies' FOF savings as a reduction to revenue requirement to be passed through to ratepayers, and recommends the Commission should insist that all SDG&E and SCG costs associated with FOF Project Phase be identified for transparency.

Exhibit TURN-08 (Dowdell) at 6

CHAPTER 4C2-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-03-R
Area: FUELING OUR FUTURE (FOF) POLICY
Witness: Widjaja, Donny
Subject: Fueling our Future (FOF) - Base Year Adjustment

Issue Description: Base year adjustment

SDG&E Position: SoCalGas and SDG&E forecast a total FOF savings of \$68.991 million for 2019: \$42.760 million for SoCalGas, and \$26.231 million for SDG&E.

Exhibit SCG-03-R_SDGE-03-R, p. HDS/RC-8 & 9

TURN Position: TURN recommends adjusting 2016 base year revenues downward by the amount of the FOF Project Phase costs identified, as these one-time costs represent significant base year work by SDG&E and SCG staff that will not be repeated as part of the ordinary course of business going forward.

Exhibit TURN-08 (Dowdell) at 6

Chapter 4 - TURN vs. SDG&E

Part C - Other

3. SDG&E-16 - ELECTRIC GENERATION

Issue #	Subject	Reference
1. SDG&E16.000	Otay Mesa Energy Center (OMEC)	4C3-a1
TOTAL	TOTAL	

CHAPTER 4C3-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-16
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.
Subject: Otay Mesa Energy Center (OMEC)

Issue Description: Otay Mesa Energy Center (OMEC)

SDG&E Position: For the OMEC plant, SDG&E has requested in its Electric Generation testimony the approval of expenses related to an expected “put” option by the plant owner Calpine (as previously approved in D.06-09-021) totaling \$22.796M of O&M per year beginning in 2019, and a Year 2018 Forecast for Capital Acquisition Costs of \$280M, and Year 2019 Forecast for Ongoing Capital Costs of \$5.351M.

Exhibit SDG&E-16, p. DSB-5 to DSB-7, SDG&E-216, p. DB/GS-13 to DB/GS-17

TURN Position: The Commission should defer adding any of SDG&E’s OMEC ownership costs to rates as of January 1, 2019, and instead only add such costs to rates if and when (a) the purchase transaction initiated by Calpine’s exercise of its Put Option is closed, and (b) the Commission has reviewed the reasonableness of SDG&E’s due diligence in closing the transaction.

Exhibit TURN-02, p. 4

Chapter 4 - TURN vs. SDG&E

Part C - Other

4. SDG&E-18 - CS - OFFICE OPERATIONS

Issue #	Subject	Reference
1. SDG&E18.004	Uncolletible Rate	4C4-a1
TOTAL	TOTAL	

CHAPTER 4C4-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-18
Area: CS - OFFICE OPERATIONS
Witness: Stewart, Jerry D.
Subject: Uncollectible Rate

Issue Description:

SDG&E Position: SDG&E requests that the uncollectible rate remain at 0.174%. This reflects the 10-Year average (2007 - 2016) and is consistent with the uncollectible rate requested and authorized in the last two GRCs, TY 2012 and TY 2016.

Exhibit SDG&E-18, p. JDS-61

TURN Position: TURN proposes a ten-year rolling average of historical uncollectible rates, starting with 2008-2017 for the test year, with adjustments to occur annually by Advice Letter.

Exhibit TURN-04, p. 1 to 11

Chapter 4 - TURN vs. SDG&E

Part C - Other

5. SDG&E-26-R - CORPORATE CENTER - GENERAL ADMINISTRATION

Issue #	Subject	Reference
1. SDG&E26.001	General Administration Costs	4C5-a1
2. SDG&E26.002	Multi-Factor Basic allocation	4C5-a2
TOTAL	TOTAL	

CHAPTER 4C5-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-26-R
Area: CORPORATE CENTER - GENERAL ADMINISTRATION
Witness: DeMontigny, Mia L.
Subject: General Administration Costs

Issue Description:

SDG&E Position: The Summary of Total Corporate Center Costs is as follows:

(Thousands of 2016 dollars)

2019 Forecast	Services Provided
59,556	Finance
62,344	Legal, Comp and Governance
24,698	HR & Administration
14,420	Corp Strategy & Ext Affairs
29,926	Facilities and Assets
94,048	Pensions & Benefits
284,992	Total

Exhibit SCG-28-R/SDG&E-26-R, p. MLD-1

TURN Position: TURN recommends the following reductions to Corp Center allocations to SDG&E:

(Dollars in Thousands)

SDG&E	TURN	
\$5,026	\$4,937	ICP Overhead (p. 52)
\$3,966	\$0	LTIP (p. 81)
\$245	\$123	Nonqualified RSP (p. 92)
\$1,552	\$776	Supplemental Pension (p. 92)

Exhibit TURN-05, p. 52 to 92

CHAPTER 4C5-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-26-R
Area: CORPORATE CENTER - GENERAL ADMINISTRATION
Witness: DeMontigny, Mia L.
Subject: Multi-Factor Basic allocation

Issue Description:

SDG&E Position: To arrive at the forecasted rates for 2018 and 2019 historical data from 2013-2016 were projected using a trend forecasting method:

	2019
SDG&E	35.3%
SCG	40.9%
Utilities	76.2%
Global	23.8%
Total	100.00%

Exhibit SCG-28-R/SDG&E-26-R, p. MLD-14

TURN Position: TURN recommends a 1.46% lower Multi-Factor adjustment for SDG&E, a lower adjustment for SoCalGas by 1.96%, and an increase of 3.42% for unregulated activities.

	2019
SDG&E	33.84%
SCG	38.94%
Global	27.22%
Total	100.00%

Exhibit TURN-03, p. 68 to 69

Chapter 4 - TURN vs. SDG&E

Part C - Other

6. SDG&E-27 - CORPORATE CENTER - INSURANCE

Issue #	Subject	Reference
1. SDG&E27.003	Liability Insurance - Utility Allocation	4C6-a1
TOTAL	TOTAL	

CHAPTER 4C6-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-27
Area: CORPORATE CENTER - INSURANCE
Witness: Cayabyab, Neil K.
Subject: Liability Insurance - Utility Allocation

Issue Description:

SDG&E Position: Utility Allocations for insurance are as follows:

(Thousands of 2016 dollars)
\$126,270 SDG&E
\$38,560 SoCalGas
\$164,830 Total Utility

Exhibit SCG-29/SDG&E-27, p. NKC-1

TURN Position: TURN does not take exception to the total cost of insurance. TURN reduces the SDG&E allocation from \$126,270,000 to \$125,105,000. TURN reduces the SoCalGas allocation from \$38,560,000 to \$36,994,000.

TURN contends that the Sempra Utilities made an error in their allocation of Directors' and Officers' liability insurance and adjusts the allocation factors to use its proposed multi-factor basic allocator.

Exhibit TURN-03, p. 69 to 70

Proposed TY2019 Forecast

<u>Year</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
2019	126,270	125,105	-1,165
TOTAL	126,270	125,105	-1,165

Chapter 4 - TURN vs. SDG&E

Part C - Other

7. SDG&E-31-R - ACCOUNTING AND FINANCE/LEGAL/REGULATORY AFFAIRS/ EXTERNAL AFFAIRS

Issue #	Subject	Reference
1. SDG&E31.000	Base Year Accounting Adjustments	4C7-a1
TOTAL	TOTAL	

CHAPTER 4C7-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-31-R
Area: ACCOUNTING AND FINANCE/LEGAL/REGULATORY AFFAIRS/ EXTERNAL AFFAIRS
Witness: Hrna, Sandra K.
Subject: Base Year Accounting Adjustments

Issue Description: Base Year Accounting Adjustments

SDG&E Position: TURN recommends a reduction to SDG&E's forecast of \$85,362 for dues and donations. SDG&E disputes this recommendation in part. SDG&E already had removed from its GRC request \$74,000 of the \$85,362 amount. As such, SDG&E overstated its GRC forecast for dues and donations by only \$11,362, not \$85,362 (See Note 1).

TURN also recommends the removal of \$183,000 from SDG&E's Base Year 2016 for Charitable and Other Sponsorships. SDG&E disagrees.

Lastly, TURN requests the removal of \$64,000 for clothing and other gear in base year 2016, stating that these expenses are largely promotional and image-building. SDG&E disagrees.

Exhibit SDG&E-231, p. SKH-5 to SKH-6.

TURN Position: TURN recommends making Base Year adjustments of \$311,000 for SDG&E for miscellaneous dues and donations, sponsorships of charitable and civic events, and clothing and other gear:

\$80,000	A&G Dues and Donations
\$183,000	Charitable and Other Sponsorships
\$64,000	Clothing and Other Gear (Note 2)
\$327,000	Total (Note 3)

Exhibit TURN-03, p.75 to 78

Note: (Note 1) SDG&E will incorporate the \$11,000 adjustment for dues and donations in the August 2018 Update Filing.

(Note 2) The Clothing and Other Gear amount of \$64,000 was correctly listed in Table 57 (EX. TURN-03, p. 78), but incorrectly stated in the written testimony as \$134,000. The testimony inconsistency was address in data request SEU-TURN-DR-04.

(Note 3) The Base Year adjustments recommended by TURN do not total the \$311,000 stated in their testimony. Individual line items total \$327,000, as shown above.

Chapter 4 - TURN vs. SDG&E

Part C - Other

8. SDG&E-43-2R - POST-TEST YEAR RATEMAKING

Issue #	Subject	Reference
1. SDG&E43.000	Attrition Year Increases	4C8-a1
TOTAL	TOTAL	

CHAPTER 4C8-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-43-2R
Area: POST-TEST YEAR RATEMAKING
Witness: Deremer, Kenneth J.
Subject: Attrition Year Increases

Issue Description:

SDG&E Position: SDG&E proposes;

- Using IHS Markit Global Insight's-utility cost escalation factors to determine PTY O&M escalation (excluding medical expenses)
- Adopting Willis Towers Watson's actuarial forecasts to determine PTY medical expenses
- Calculating PTY capital-related revenue requirements using an escalated 5-year average of capital additions

2019
Rev Req Increase (\$ in millions)

2020	6.89%	\$151.5
2021	5.10%	\$120.0
2022	4.95%	\$122.2

Exhibit SDG&E-43-2R, p. KJD-1 to KJD-2

TURN Position: TURN recommends projecting that Average Rate Adjustment Method (ARAM) costs returned to ratepayers should be increased in the Post Test Year period by \$2.9 million more for SDG&E.

Exhibit TURN-03, p. 2

Chapter 4 - TURN vs. SDG&E

Part C - Other

9. SDG&E-49 - OVERALL SUMMARY OF APRIL 6, 2018 TESTIMONY ON TAX ISSUES

Issue #	Subject	Reference
1. SDG&E49.000	Revenue Requirement	4C9-a1
2. SDG&E49.001	Provide all quantitative data in Excel format	4C9-a2
TOTAL	TOTAL	

CHAPTER 4C9-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-49
Area: OVERALL SUMMARY OF APRIL 6, 2018 TESTIMONY ON TAX ISSUES
Witness: Manzuk, Charles R.
Subject: Revenue Requirement

Issue Description:

SDG&E Position: SDG&E’s GRC Application requested that the Commission authorize a combined \$2.199 billion revenue requirement, to be effective January 1, 2019. The inclusion of the Tax Cuts and Jobs Act (TCJA) reduces SDG&E’s overall revenue requirement request by approximately \$58 million. SDG&E has not yet determined the potential revenue requirement impacts of the insurance renewals and the quick strike firefighting helicopter and requests that the CPUC not revise the overall revenue requirement. SDG&E proposes to maintain the revenue requirement at the initial Application level by including an offsetting adjustment to the TCJA’s impacts to revenue requirement in the Results of Operations Model.

Exhibit SDG&E-49/SCG-49, p. CM-1

TURN Position: TURN urges the Commission to reject SDG&E’s proposal to sequester the reduced revenue requirement from the tax law changes to offset as-yet unknown amounts of costs that were not included in the utility’s test year 2019 forecasts.

1. The proposal as presented in its update testimony is inadequately developed or supported to permit a determination as to whether or not it is a reasonable approach
2. The Commission should not allow SDG&E to proceed as if the incremental costs it has identified are certain to be recovered in this test year 2019 GRC from SDG&E’s ratepayers
3. Determining eligibility for rate recovery of wildfire-related costs will almost certainly raise questions of reasonableness and prudence of the underlying utility actions and decisions, and, by extension, questions regarding whether some or all of the costs should be borne by the utility and its shareholders

Note: Exhibit TURN-07, p. 21

Proposed TY2019 Forecast

<u>Year</u>	<u>SDG&E</u>	<u>TURN</u>	<u>Difference</u>
2019	66,641	0	-66,641
TOTAL	66,641	0	-66,641

CHAPTER 4C9-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN Differences to SDG&E Requests

Exhibit No.: SDG&E-49
Area: OVERALL SUMMARY OF APRIL 6, 2018 TESTIMONY ON TAX ISSUES
Witness: Manzuk, Charles R.
Subject: Provide all quantitative data in Excel format

Issue Description:

SDG&E Position: This is not an issue raised by the utilities. SDG&E and SoCalGas responded to data requests regarding the provision of quantitative data in Excel spreadsheet format, that data was provided with original workpapers and the Master Data Request where available, the general format of the workpapers is not created from a spreadsheet and the General Ratecase Integrated Database (GRID) software developed for the preparation of forecasts and workpapers is not capable of producing working spreadsheets of the type requested. [The nature of the GRID database, related forecast methodologies and the availability of spreadsheets is discussed in the hearing transcript at page 2359:6 through 2363:10, and rebuttal exhibits SDG&E-214 Appendix A at AFC-A-28 and SCG-204 at GOM-67:22)

TURN Position: All quantitative data provided through workpapers and discovery should be provided in Excel format.

Exhibit TURN-01, p. 7, line 14

Chapter 5

Differences Between SDG&E and TURN-SCGC

Chapter 5 - TURN-SCGC vs. SDG&E

Part C - Other

1. SDG&E-43-2R - POST-TEST YEAR RATEMAKING

Issue #	Subject	Reference
1. SDG&E43.002	GRC Term	5C1-a1
TOTAL	TOTAL	

CHAPTER 5C1-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
TURN-SCGC Differences to SDG&E Requests

Exhibit No.: SDG&E-43-2R
Area: POST-TEST YEAR RATEMAKING
Witness: Deremer, Kenneth J.
Subject: GRC Term

Issue Description:

SDG&E Position: SDG&E proposes a four-year term (2019-2022) for this GRC cycle.

Exhibit SDG&E-43-2R, p. KJD-1

TURN-SCGC Position: TURN-SCGC recommends that the Commission deny the Applicants' request for a third attrition year.

Exhibit TURN-SCGC (Yap), p. 10

Chapter 6

Differences Between SDG&E and SDCAN

Chapter 6 - SDCAN vs. SDG&E

Part A - O&M and Capital Expenditures

1. SDG&E-15-2R - ELECTRIC DISTRIBUTION O&M

a. O&M - NON-SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	SDCAN	SDCAN vs. SDG&E	
1. 1ED010.000	1,346	1,346	0	6A1-a1
2. 1ED022.000	1,802	687	(1,115)	6A1-a2
TOTAL	3,148	2,033	(1,115)	

CHAPTER 6A1-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
SDCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-15-2R
Area: ELECTRIC DISTRIBUTION O&M
Witness: Speer, William H.

NONSHARED O&M

Subject: Project Management
Workpaper: 1ED010.000

SDG&E Position: SDG&E requests \$1.347* million for TY 2019 for Project Management using the base year forecast methodology plus incremental increases.

Project Management’s responsibilities vary widely, but all relate to the preparation of construction orders. Department personnel perform the design and engineering necessary to develop comprehensive construction orders, from which additions and modifications to electric distribution systems are constructed.

Exhibit SDG&E-15-2R, p. WHS-38 to WHS-39

SDCAN Position: SDCAN opposes SDG&E forecast but does not propose a specific dollar amount for Project Management.

SDCAN's opposition is based upon more than simply historical cost and the undisputed fact that new hires are less expensive than near-retirement employees. In the 2016 TY GRC application, SDG&E used a similar argument to justify an almost identical funding level (\$1,368,000). Even though it was authorized to spend up to \$800,000 in that GRC, the company only spent \$660,000. SDCAN submits that SDG&E took the \$140,000 that it was authorized to spend and used it for other purposes, presumably to pad its profit margin. SDCAN asserts that SDG&E’s decision to divert authorized revenues for other uses disqualifies it from seeking yet \$140,000 more from ratepayers to fund a department whose costs should be dropping due to retirements.

Exhibit SDCAN1 (Shame), p, 44-46

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>SDCAN</u>	<u>Difference</u>
Labor	1,079	1,079	0
NonLabor	267	267	0
Nonstandard	0	0	0
TOTAL	1,346	1,346	0

CHAPTER 6A1-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
SDCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-15-2R
Area: ELECTRIC DISTRIBUTION O&M
Witness: Speer, William H.

NONSHARED O&M

Subject: REGIONAL PUBLIC AFFAIRS
Workpaper: 1ED022.000

SDG&E Position: SDG&E requests \$1.802 million for TY 2019 for Regional Public Affairs using the three-year average forecast methodology.

SDG&E's Regional Public Affairs group supports electric and gas distribution operations through its work with regional and local governments on issues regarding proposed regulations, permitting, and emergency preparedness and response. Regional Public Affairs also educates officials at the county and city levels about utility issues that could impact customers.

RAMP-related costs include mitigation activity for SDG&E-1 Wildfires Caused by SDG&E Equipment

Exhibit SDG&E-15-2R, p. WHS-73

SDCAN Position: SDCAN asserts that SDG&E did not comply with the Commission's order to offer more detailed justification for its regional public affairs activities. SDG&E provided conflicting responses to SDCAN's 2015 and 2018 data requests. SDG&E should receive authorization for the 2013 expenditures of \$686,952 for its 2019TY.

Exhibit SDCAN (Shames), p. 46-49

Note: SDCAN does not provide labor and non-labor details in their testimony. Labor and non-labor dollars are reduced by the total percentage of reduction (62%) recommended by SDCAN.

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>SDCAN</u>	<u>Difference</u>
Labor	740	281	-459
NonLabor	1,062	406	-656
Nonstandard	0	0	0
TOTAL	1,802	687	-1,115

Chapter 6 - SDCAN vs. SDG&E

Part A - O&M and Capital Expenditures

2. SDG&E-18 - CS - OFFICE OPERATIONS

a. O&M - NON-SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	SDCAN	SDCAN vs. SDG&E	
1. 100002.000	8,023	7,768	(255)	6A2-a1
TOTAL	8,023	7,768	(255)	

CHAPTER 6A2-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
SDCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-18
Area: CS - OFFICE OPERATIONS
Witness: Stewart, Jerry D.

NONSHARED O&M

Subject: Billing
Workpaper: 100002.000

SDG&E Position: Billing Operations expenses cover the cost of calculating customer bills and maintaining accurate customer account information.

SDG&E proposes a base year forecast method for TY 2019 with changes for: (a) growth in Interval Billed Accounts; (b) Residential TOU Mass Default; (c) complex billing data analytics; (d) impact of regulatory decisions and (e) FOF - business optimization.

Exhibit SDG&E-18, p. JDS-18 to JDS-25

SDCAN Position: SDCAN proposes that for its Residential TOU billing costs, SDG&E should receive more than ORA's recommended \$1.127 million if the following conditions are met: SDG&E must at least 20 positions at an average salary+costs of \$100,000 per FTE and SDG&E must compile and report to the Commission about the nature of residential customer billing inquiries and the incidence of bill protection/shadow billing disputes.

Exhibit SDCAN (Shames), p. 7 and 43 to 44

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>SDCAN</u>	<u>Difference</u>
Labor	3,799	3,544	-255
NonLabor	4,224	4,224	0
Nonstandard	0	0	0
TOTAL	8,023	7,768	-255

Chapter 6 - SDCAN vs. SDG&E

Part C - Other

1. SDG&E-15-2R - ELECTRIC DISTRIBUTION O&M

Issue #	Subject	Reference
1. SDG&E15.000	SDG&E's Reliability Data is Unreliable and Misreported	6C1-a1
2. SDG&E15.003	Complete Project Work Order packages in three to five days	6C1-a2
3. SDG&E15.004	Expansion of Customer Service Guarantees To Customers Using Third-Party Contractors for Trenching	6C1-a3
TOTAL	TOTAL	

CHAPTER 6C1-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
SDCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-15-2R
Area: ELECTRIC DISTRIBUTION O&M
Witness: Speer, William H.
Subject: SDG&E's Reliability Data is Unreliable and Misreported

Issue Description: SDG&E's Reliability Data is Unreliable and Misreported

SDG&E Position: SDG&E refutes the claim of unreliable data and disagrees with SDCAN's proposal.

After careful review of 13 random outages selected by SDCAN in their expert analysis of SDG&E's outage data, SDG&E asserts that its data is accurate and a truthful representation of the reliability impacts for the outage events listed. The outages are also in accordance with SDG&E's internal practice and with the reporting requirements governed by the CPUC in D.16-01-008. Additionally, SDG&E has several levels of internal controls to ensure records accurately represent electric outages.

Exhibit SDG&E-215, p. WHS-68 to WHS-70

SDCAN Position: SDCAN asserts there is a significant disparity between SDG&E's accounting of the events and the publicly documented reasons for the events. SDCAN chose 13 random outages reported by the media during the 2015-2016 time frame. It found data discrepancies between SDG&E's own data and media-derived data in all 13 outage reports. Other than in real-time data, there is no way for a customer or the media to validate the scope, duration or causes of an outage. Further, SDG&E's reliability has worsened across the board. SDG&E must make historical outage data available at the SDG&E website and to subject its outage data to independent and random verification and apply at least \$5 million of the revenues SDG&E seeks for distribution O&M or capital expenditures and obligate the utility to fund an independent distribution management analysis overseen by the Commission's Safety and Enforcement Division.

Note: Exhibit SDCAN1 (Shame), p. 23-25, 33

CHAPTER 6C1-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
SDCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-15-2R
Area: ELECTRIC DISTRIBUTION O&M
Witness: Speer, William H.
Subject: Complete Project Work Order packages in three to five days

Issue Description: Complete Project Work Order packages in three to five days

SDG&E Position: SDG&E agrees that add'l funding will allow Project Management to expand resources to better service customers. The add'l class to bring on board and train Customer Project Planners, as well as adding add'l service planners and assistants, will provide for timelier customer interaction and quicker turnaround times. However, a 3 to 5 day turnaround for Project Work Order packages is simply not feasible. Orders can vary from simple service connections for individual customers to large, complex distribution systems that serve subdivisions, commercial centers, and high-rise towers. The development process includes meeting with customers, gov't agencies, and other utilities in planning and coordinating additions and modifications to the electric distribution system, it is not realistic to mandate completion of Project Work Order packages within 3 to 5 days.
Exhibit SDG&E-15-2R, p. WHS-27 to WHS-30

SDCAN Position: SDG&E has underfunded departments that perform inspections and installations of gas lines and impose unwarranted costs on customers who require SDG&E's installation services. SDG&E's scheduling system for installation appointments has last minute cancellations and creates scheduling hardships for contractors. Contractors must forego other projects while waiting for appointments to be rescheduled. Delay time from inspection to installation is unpredictable, often more than 5 days. It appears SDG&E believes it reasonable for a contractor to wait more than 2-3 for an installation after a project has been "released" (authorized to proceed) by SDG&E's planning department. Contractors have an uneven bargaining position against SDG&E. Were a contractor to file a formal grievance, that contractor would legitimately fear being subject to an informal blackball status by SDG&E for future installations.

Note: Exhibit SDCAN (Conery)

CHAPTER 6C1-a3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
SDCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-15-2R
Area: ELECTRIC DISTRIBUTION O&M
Witness: Speer, William H.
Subject: Expansion of Customer Service Guarantees To Customers Using Third-Party Contractors for Trenching
Issue Description: Expansion of Customer Service Guarantees To Customers Using Third-Party Contractors for Trenching
SDG&E Position: This is an issue raised by SDCAN in its testimony, Hearing Exhibit-220 (SDCAN/Shames). SDG&E disagrees with SDCAN's assertions and recommendations as unrealistic, and sufficiently addressed by existing requirements and procedures. Please see Hearing Exhibit-71/SDG&E-215 (Speer) at page 27 Line 3 through page 30 line 6.
SDCAN Position: Independent third party contractors (and their customers) incur costs of approximately \$900 per day for a missed appointment. A contractor can expect to incur \$36.50 per day in out-of-pocket costs. SDG&E, itself, has set a penalty for contracts to pay approximately \$396 for contractor-caused delays incurred by SDG&E. SDCAN recommends a bill credit or direct payment to developers of \$900 per day to customers where SDG&E has either failed to reschedule an appointment at least 24 hours in advance for either inspection or installation services or has taken more than 24 hours for a rescheduled appointment for either inspection or installation services. SDG&E should be ordered to pay \$400 per day to customers or developers where SDG&E's installation of gas lines exceeds five days after the project has been released to the Construction Department by the SDG&E inspectors.
Note: Exhibit SDCAN (Shames), p. 36-39

Chapter 6 - SDCAN vs. SDG&E

Part C - Other

2. SDG&E-17-R - CS - FIELD

Issue #	Subject	Reference
1. SDG&E17.000	Service Guarantee to Residential Customers	6C2-a1
TOTAL	TOTAL	

CHAPTER 6C2-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
SDCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-17-R
Area: CS - FIELD
Witness: Marelli, Gwen R.
Subject: Service Guarantee to Residential Customers

Issue Description: Service Guarantee to Residential Customers

SDG&E Position: Customers call SDG&E's Customer Contact Center to report emergency safety incidents such as when they smell gas or hear gas hissing. Based on the information provided by the customer, SDG&E classifies these customer requests as its highest priority gas emergency orders known as P1 orders. SDG&E's goal is to respond to all P1 orders within 60 minutes of a customer's call; therefore, it is sometimes necessary for SDG&E CS-F to divert field technicians from their preschedule work appointment to respond to P1 orders within the 60 minutes. The redirection of resources sometimes creates missed appointments. SDG&E has no control on the volume of emergency orders received.

The Service Guarantee credit is and has been 100% shareholder funded.

Exhibit SDG&E-217, p. GRM-21 to GRM-22

SDCAN Position: SDCAN proposes that residential service guarantees be increased from \$50 up to \$100 per missed appointment so that customers are partially compensated for their time. SDCAN has tracked SDG&E's performance regarding service guarantees and has found a trend of increased missed appointments, despite the fact that SDG&E is scheduling fewer appointments. Even with SDG&E's proposed adjustment to 2017 data, SDG&E's number of missed appointments have been higher since 2013, while scheduled appointments have dropped by 21% during the 2012-2017 time period. Since 2010, the number of service appointments have dropped by almost 50% yet in three of the last four years, SDG&E had triple-digit missed appointments. Without added incentives that make missed appointments more expensive for the company, trend lines suggest the number of customers subjected to missed appointments will continue to increase.

Note: Exhibit SDCAN (Shames), p. 34 to 36

Chapter 6 - SDCAN vs. SDG&E

Part C - Other

3. SDG&E-18 - CS - OFFICE OPERATIONS

Issue #	Subject	Reference
1. SDG&E18.001	Customer Service Operations (NSS)	6C3-a1
TOTAL	TOTAL	

CHAPTER 6C3-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
SDCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-18
Area: CS - OFFICE OPERATIONS
Witness: Stewart, Jerry D.
Subject: Customer Service Operations (NSS)

Issue Description: Customer Service Operations funding

SDG&E Position: SDG&E handled over 3.5 million customer contacts in the CCC, over 300,000 AMO and CSF work orders, over 900,000 Branch Offices transactions, and issued 17.03 million bills in 2016. The total number of residential customer written/escalated complaints represents less than 0.004% of total customer transactions with SDG&E.

Exhibit 218, p. JDS-44 to 45

SDCAN Position: SDG&E's Customer Service Center complaints have increased despite SDG&E spending over \$25 million in 2005, \$26 million in 2006, 2007, and 2008, and over \$27 million in 2009 on Customer Service Field Operations and Customer Contact Center. Informal Complaints filed with the Consumer Affairs Branch against SDG&E have increased in past 10 years. SDCAN found the number of complaints and grievances for residential customers had increased by 17%. These numbers far outpace the increase in customer contacts. To provide insight into how SDG&E views its customer service obligations and quality, SDCAN offered a documented case of a sophisticated electric customer's complaint about his TOU rate and a seeming 20% rate increase. SDCAN asks the Commission to reject increases for non-shared Customer Service Operations until SDG&E shows improved customer service metrics and performance.

Note: Exhibit SDCAN1 (Shames), p. 7 and 39 to 42

Proposed TY2019 Forecast

<u>Year</u>	<u>SDG&E</u>	<u>SDCAN</u>	<u>Difference</u>
2019	44,319	36,818	-7,501
TOTAL	44,319	36,818	-7,501

Chapter 6 - SDCAN vs. SDG&E

Part C - Other

4. SDG&E-46-2R - PRESENT AND PROPOSED ELECTRIC REVENUES & RATES

Issue #	Subject	Reference
1. SDG&E46.001	Affordability	6C4-a1
TOTAL	TOTAL	

CHAPTER 6C4-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
SDCAN Differences to SDG&E Requests

Exhibit No.: SDG&E-46-2R
Area: PRESENT AND PROPOSED ELECTRIC REVENUES & RATES
Witness: Fang, Cynthia S.
Subject: Affordability

Issue Description: Rate increases

SDG&E Position: SDG&E believes it has fully justified its proposed rate increase in this proceeding.

SDCAN Position: SDG&E's profitability has been very high, its profits have almost doubled in the past decade, a trend apparently to continue. Since 2013, SDG&E's increase of system average rates has eclipsed the state's other 2 major IOUs, despite the fact SDG&E's rates were the lowest of the 3 IOUs in California for much of the 1990s and 2000s. SDG&E's own figures show its customers' average bills are among the state's highest. SDG&E's system average rates are the highest in California. In the last year, SDG&E has added over \$1.5 billion dollars of rate hikes in the regulatory pipeline. SDG&E must explain why its system average rates have disproportionately increased relative to the other 2 major California IOUs since 2008. The Commission should reduce SDG&E's rates to comport with the system average of the other 2 major California IOUs and to reduce SDG&E's profits to reasonable historical-based levels.

Note: Exhibit SDGAN (Shames), p. 13-21

Chapter 7

Differences Between SDG&E and IS

Chapter 7 - IS vs. SDG&E

Part C - Other

1. SDG&E-02-R - RISK MANAGEMENT

Issue #	Subject	Reference
1. SDG&E02.001	Limited Increases on Risk Assessment Mitigation Phase (RAMP)	7C1-a1
TOTAL	TOTAL	

CHAPTER 7C1-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
IS Differences to SDG&E Requests

Exhibit No.: SDG&E-02-R
Area: RISK MANAGEMENT
Witness: Day, Diana L.
Subject: Limited Increases on Risk Assessment Mitigation Phase (RAMP)

Issue Description:

SDG&E Position: The Commission should not limit RAMP-related spending through one-way balancing account treatments, cost caps, or both as it would be unwise and incompatible with the Commission's decision in D.14-12-025 (and confirmed by D.16-08-018) to verify utility accountability for RAMP-related activities and costs through the two annual accountability reports. The Commission actively chose to adopt new accountability reporting requirements to achieve utility accountability, rather than other options such as regulatory accounts and cost caps. Further, because risks are dynamic, flexibility is required as SoCalGas and SDG&E may need to shift resources to pressing or emerging risks. Setting a cost cap specific to how much SoCalGas and SDG&E should be authorized to manage their key safety risks would set an unwise public policy precedent.

Exhibit SCG-202/SDG&E-202, p. DD/GF/JY-12

IS Position: Indicated Shippers recommend that the Commission impose limits to increases on rates as a RAMP planning criterion. For example, rate increases limited to the projected Consumer Price Index changes over at least the post-test year period could be used as a planning factor. However, specific critical projects that are needed for safety or risk mitigation would be exempted for this limited rate increase criterion.

Exhibit IS (Gorman), p. 10

Chapter 8

Differences Between SDG&E and FEA

Chapter 8 - FEA vs. SDG&E

Part A - O&M and Capital Expenditures

1. SDG&E-15-2R - ELECTRIC DISTRIBUTION O&M

a. O&M - NON-SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	FEA	FEA vs. SDG&E	
1. 1ED002.000	19,167	5,659	(13,508)	8A1-a1
2. 1ED004.000	22,546	15,131	(7,415)	8A1-a2
3. 1ED011.000	42,792	34,329	(8,463)	8A1-a3
4. 1ED021.000	3,741	3,368	(373)	8A1-a4
5. 1ED021.001	22,674	22,620	(54)	8A1-a5
TOTAL	110,920	81,107	(29,813)	

CHAPTER 8A1-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
FEA Differences to SDG&E Requests

Exhibit No.: SDG&E-15-2R
Area: ELECTRIC DISTRIBUTION O&M
Witness: Speer, William H.

NONSHARED O&M

Subject: Construction Services
Workpaper: 1ED002.000

SDG&E Position: SDG&E requests \$19.167 million for TY 2019 for Construction Services.

Construction Services consists of three main groups, Construction Management, Construction Services Contracting, and Business Controls.

RAMP-related costs include mitigation activity for SDG&E-1 Wildfires Caused by SDG&E Equipment, SDG&E-3 Employee, Contractor and Public Safety, SDG&E-12 Electric Infrastructure Integrity, and SDG&E-17 Workforce Planning.

Exhibit SDGE-15-2R, p. WHS-18, WHS-21 to WHS -29

FEA Position: FEA recommends \$5.569 million for TY 2019 Construction Services expenses. FEA opposes SDG&E forecast methodology and proposes to use the two-year average of 2016 and 2017.

Exhibit FEA-1, p. 80-84.

Note: SDG&E identified an error during the discovery process, reducing the TY 2019 forecast by \$0.231 million to \$18.936 million. This correction will be reflected in the August 2018 Update filing.
(Exhibit SDG&E-215, p. WHS-73 to WHS-74)

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>FEA</u>	<u>Difference</u>
Labor	1,471	229	-1,242
NonLabor	17,696	5,430	-12,266
Nonstandard	0	0	0
TOTAL	19,167	5,659	-13,508

CHAPTER 8A1-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
FEA Differences to SDG&E Requests

Exhibit No.: SDG&E-15-2R
Area: ELECTRIC DISTRIBUTION O&M
Witness: Speer, William H.

NONSHARED O&M

Subject: Electric Distribution Operations
Workpaper: 1ED004.000

SDG&E Position: SDG&E requests \$22.546 million for TY 2019 for Electric Distribution Operations using the three-year linear trend forecast methodology plus incremental adjustments.

The Electric Distribution Operations Control Center is responsible for the safe, efficient, and reliable delivery of power to SDG&E's 3.1 million consumers through approximately 1.4 million electric smart meters. The control center personnel have overall operational control of the electric distribution system for planned and unplanned work on a system that consists of 1,035 circuits and approximately 134 distribution substations. Emergency operations related to service restoration, Red Flag Warnings, storm response, and GO 166 requirements originate in the Distribution Control Center.

RAMP-related costs include mitigation activity for SDG&E-17 Workforce Planning.

Exhibit SDG&E-15-2R, p. WHS-30 to WHS-33

FEA Position: FEA recommends \$15.130* million for TY 2019 for Electric Distribution Operations expenses. FEA opposes SDG&E's forecast methodology and proposes to use the two-year average (2016 & 2017).

Exhibit FEA-1, 77-80

Note: *Amount differ from table below due to rounding.

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>FEA</u>	<u>Difference</u>
Labor	3,307	2,847	-460
NonLabor	19,239	12,284	-6,955
Nonstandard	0	0	0
TOTAL	22,546	15,131	-7,415

CHAPTER 8A1-a3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
FEA Differences to SDG&E Requests

Exhibit No.: SDG&E-15-2R
Area: ELECTRIC DISTRIBUTION O&M
Witness: Speer, William H.

NONSHARED O&M

Subject: Electric Regional Operations
Workpaper: 1ED011.000

SDG&E Position: SDG&E requests \$46.689* million TY 2019 for Electric Regional Operations using base year forecast methodology plus incremental increases.

Electric Regional Operations (ERO) includes all electric distribution crews, engineers, and support staff located in six districts and two satellite operating centers (Ramona and Mountain Empire), which covers SDG&E's entire electric distribution system and service territory of approximately 1.4 million customers in San Diego and southern Orange counties.

RAMP-related costs include mitigation activity for SDG&E-1 Wildfires Caused by SDG&E Equipment, SDG&E-3 Employee, Contractor and Public Safety, SDG&E-8 Aviation Incident, SDG&E-11 Unmanned Aircraft System (UAS) Incident, SDG&E-12 Electric Infrastructure Integrity, SDG&E-13 Records Management, and SDG&E-17 Workforce Planning

Exhibit SDG&E-15-2R, p. WHS-40 to WHS-48

FEA Position: FEA recommends \$34.329 million for TY 2019 Electric Regional Operations expenses. FEA recommends using a four-year average, consistent with the guidance provided in Decision D.89-12-057 to derived the forecast.

Exhibit FEA-1, p. 72-77

Note: * Difference of \$3.897 million from amount shown in the table below due to timing of the filing of the Second Revised Direct Testimony of W. Speer in May 7, 2018 for the Helitanker and the Second Revised Filing filed in April 6, 2018 to incorporate the Tax Cuts & Jobs Act that was enacted on December 22, 2017. The RO model will be updated to reflect the additional costs for the Helitanker in Mr. Speer's Second Revised Testimony in the Update Filing in August 2018.

SDG&E identified an error during the discovery process, reducing the TY 2019 forecast by \$0.050 million to \$46.639 million. This correction will be reflected in the August 2018 Update filing.

(Exhibit SDG&E-215, p. WHS-73 to WHS-74)

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>FEA</u>	<u>Difference</u>
Labor	23,055	21,562	-1,493
NonLabor	19,737	12,767	-6,970
Nonstandard	0	0	0
TOTAL	42,792	34,329	-8,463

CHAPTER 8A1-a4

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
FEA Differences to SDG&E Requests

Exhibit No.: SDG&E-15-2R
Area: ELECTRIC DISTRIBUTION O&M
Witness: Speer, William H.

NONSHARED O&M

Subject: VEGETATION MANAGEMENT (POLE BRUSHING)
Workpaper: 1ED021.000

SDG&E Position: SDG&E requests \$3.741 million for TY 2019 for Vegetation Management (Pole Brushing) expenses using the five-year average forecast methodology.

Pole brushing for SDG&E involves the clearing of flammable brush and vegetation away from SDG&E distribution poles subject to the California Public Resource Code (PRC), section 4292. PRC 4292 is intended to prevent energized electrical hardware from igniting a fire by keeping the area under the subject poles clear of flammable vegetation at all times.

RAMP-related costs include mitigation activity for SDG&E-1 Wildfires Caused by SDG&E Equipment, and SDG&E-3 Employee, Contractor and Public Safety

Exhibit SDG&E-15-2R, p. WHS-66 to 69

FEA Position: FEA recommends \$3.368 million for TY 2019 for Vegetation Management (Pole Brushing) expenses.

FEA opposes SDG&E's forecast using the five-year average of 2012-2016. FEA recommends using the four-year average of 2014-2017 to forecast TY 2019.

FEA opposes SDG&E's request for two-way balancing accounts for Vegetation Management.

Exhibit FEA-1, p. 84-88

Note: SDG&E's testimony did not request for two-way balancing account for pole brushing. It was stated in SDG&E's response to ORA-SDGE-075-TLG Question1.

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>FEA</u>	<u>Difference</u>
Labor	186	213	27
NonLabor	3,555	3,155	-400
Nonstandard	0	0	0
TOTAL	3,741	3,368	-373

CHAPTER 8A1-a5

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
FEA Differences to SDG&E Requests

Exhibit No.: SDG&E-15-2R
Area: ELECTRIC DISTRIBUTION O&M
Witness: Speer, William H.

NONSHARED O&M

Subject: VEGETATION MANAGEMENT (TREE TRIMMING)
Workpaper: 1ED021.001

SDG&E Position: SDG&E requests \$22.674 million for TY 2019 for Vegetation Management (Tree Trimming) using the four-year average forecast methodology.

Vegetation Management expenses are currently treated under a one-way balancing account for distribution-related work; however, SDG&E is proposing two-way balancing treatment as part of this GRC filing.

RAMP-related costs include mitigation activity for SDG&E-1 Wildfires Caused by SDG&E Equipment.

Exhibit SDG&E-15-2R, p. WHS-69 to WHS-72

FEA Position: FEA recommends \$22.620 million for TY 2019 for Vegetation Management (Tree Trimming).

FEA recommends that the most recent four years to be used in the average (2014-2017) to forecast TY 2019 expenses instead of SDG&E's four-year average using 2013-2016.

Exhibit FEA-1, p. 89-92

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>FEA</u>	<u>Difference</u>
Labor	1,140	1,283	143
NonLabor	21,534	21,337	-197
Nonstandard	0	0	0
TOTAL	22,674	22,620	-54

Chapter 8 - FEA vs. SDG&E

Part B - Capital-Related Costs

1. SDG&E-33-2R - RATE BASE

Issue #	Subject	Reference
1. SDG&E33.005	Plant Held For Future Use	8B1-a1
TOTAL	TOTAL	

CHAPTER 8B1-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
FEA Differences to SDG&E Requests

Exhibit No.: SDG&E-33-2R
Area: RATE BASE
Witness: Gentes, Rollin C.
Subject: Plant Held For Future Use

Issue Description: FEA recommends exclusions

SDG&E Position: SDG&E included \$5.303 million of Plant Held for Future Use (PHFU) in the recorded year 2016 and Test Year (TY) 2019 rate base for electric. This amount is comprised of:

- 1. \$4.942 million for Ocean Ranch Substation Land
- 2. \$0.361 million for Oceanside Substation Land

Data Request FEA-SDG&E-DR-01, Response 34

FEA Position: FEA recommends that the Ocean Ranch Substation Land and the Oceanside Substation Land be excluded from rate base until they are used and useful.

FEA (Smith), p. 61

Proposed TY2019 Forecast

<u>Year</u>	<u>SDG&E</u>	<u>FEA</u>	<u>Difference</u>
2019	5,303	0	-5,303
TOTAL	5,303	0	-5,303

Chapter 8 - FEA vs. SDG&E

Part B - Capital-Related Costs

2. SDG&E-35-2R - TAXES

Issue #	Subject	Reference
1. SDG&E35.005	Average Rate Assumption Method (ARAM)	8B2-a1
2. SDG&E35.006	Tax Memorandum Account (TMA)	8B2-a2
TOTAL	TOTAL	

CHAPTER 8B2-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
FEA Differences to SDG&E Requests

Exhibit No.: SDG&E-35-2R
Area: TAXES
Witness: Reeves, Ragan G.
Subject: Average Rate Assumption Method (ARAM)

Issue Description: Excess Unprotected ADIT Amortization

SDG&E Position: SDG&E proposes to apply ARAM to the excess accumulated deferred income tax (ADIT) benefits associated with unprotected assets in the determination of returning these benefits to its customers.

Exhibit SDG&E-35-2R, p. RGR-23

FEA Position: FEA recommends a straight-line amortization of SDG&E's non-protected ADIT over 10 years or less.

FEA (Smith), p. 17

CHAPTER 8B2-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
FEA Differences to SDG&E Requests

Exhibit No.: SDG&E-35-2R
Area: TAXES
Witness: Reeves, Ragan G.
Subject: Tax Memorandum Account (TMA)

Issue Description: TMA extension

SDG&E Position: SDG&E's primary proposal in its direct testimony was to eliminate the TMA. Its alternative proposal was to continue the TMA for the 2019 GRC cycle, but proposes that the Commission reaffirm that the TMA is not intended to be a true-up mechanism for taxes. That is, it is not intended to track the differences between forecasted and incurred tax expenses that are caused by events unrelated to tax changes.

Exhibit SDG&E-35-2R, p. RGR-36 to RGR-37

FEA Position: FEA recommends that the TMA remain open through the 2019 GRC cycle.

FEA (Smith), p. 50

Note: 1. Due to the uncertainties regarding the Tax Cuts and Jobs Act, SDG&E requests in its rebuttal testimony that the Commission adopt SDG&E's alternative proposal. It is premature to decide upon the disposition of future TMA balances before the issues regarding the scope of the TMA are resolved (Exhibit SDG&E-235, p. RGR-8 and RGR-12 to RGR-13).

2. In SDG&E's rebuttal, SDG&E agrees to file annual advice letters to provide the updated balances in the TMA, should the Commission desire (Exhibit SDG&E-235, p. RGR-12).

Chapter 8 - FEA vs. SDG&E

Part B - Capital-Related Costs

3. SDG&E-36-2R - WORKING CASH

Issue #	Subject	Reference
1. SDG&E36.002	Working Cash	8B3-a1
TOTAL	TOTAL	

CHAPTER 8B3-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
FEA Differences to SDG&E Requests

Exhibit No.: SDG&E-36-2R
Area: WORKING CASH
Witness: Dais, Steven P.
Subject: Working Cash

Issue Description: FEA suggests changes to balance sheet items

SDG&E Position: SDG&E requests \$171 million for Test Year ("TY") 2019 for the activities in this work group. SoCalGas'/SDG&E's request for working cash is in compliance with California Public Utilities Commission ("CPUC") Standard Practice ("SP") U-16, utilizing 2016 as-recorded costs to support its TY 2019 forecast. Working cash is a means to compensate investors for providing funds that are committed to the business for paying operating expenses in advance of receipt of the offsetting revenues from customers.

Exhibit SDG&E-36-2R, p. SPD-1.

FEA Position: FEA recommends a total working cash request of \$61.309 million, a \$109.417 million reduction to SDG&E's request. FEA's recommendation is based on the followings:

1. Treat customer deposits as an offset to rate base and recover the interest paid on the customer deposits in operating expenses.
2. Exclude GHG prepayments from working cash.
3. Exclude cash balances from working cash.

FEA (Smith), p. 63-68

Note: FEA's figures, except cash balances, are taken from its testimony:

1. -\$77.701 million (customer deposit related, p. 67).
2. -\$27.264 million (GHG related, p. 65).
3. -\$4.452 million (cash balances, Exhibit SDG&E-36-2R)

*FEA's proposed reduction of \$109 million does not include the interest expense on customer deposits.

In SDG&E's rebuttal (Exhibit SDG&E-236, p. SPD-18), SDG&E listed several adjustments stemmed from the discovery process that totaled to approximately \$10 million decrease in working cash requirement, which lowers SDG&E's working cash requirement from \$171 million to \$161 million.

Proposed TY2019 Forecast

<u>Year</u>	<u>SDG&E</u>	<u>FEA</u>	<u>Difference</u>
2019	170,726	61,309	-109,417
TOTAL	170,726	61,309	-109,417

Chapter 8 - FEA vs. SDG&E

Part C - Other

1. SDG&E-14-R - ELECTRIC DISTRIBUTION CAPITAL

Issue #	Subject	Reference
1. SDG&E14.000	Electric Distribution Capital Expenditures	8C1-a1
TOTAL	TOTAL	

CHAPTER 8C1-a1

San Diego Gas & Electric Company
 2019 Test Year GRC A.17-10-007
 FEA Differences to SDG&E Requests

Exhibit No.: SDG&E-14-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Colton, Alan F.
Subject: Electric Distribution Capital Expenditures

Issue Description: Electric Distribution Capital Expenditures

SDG&E Position: SDG&E's request for electric distribution capital expenditures is:

2017 - \$445.116 million
 2018 - \$589.811 million
 2019 - \$702.749 million

The capital electric distribution costs are separated into 11 categories. They are: Capacity/Expansion, Equip/Tools/Misc, Franchise, Mandated, Materials, New Business, Overhead Pools, Reliability/Improvements, Safety and Risk Management, Distributed Energy Resource Integration and Transmission/FERC Driven Projects.

Exhibit SDG&E-14-R, Page AFC-16

FEA Position: FEA recommends utilizing ORA's adjusted levels of electric distribution capital expenditures for 2017, 2018 and 2019.

Exhibit FEA-01 (RSmith), Page 59

Note: Proposed TY 2019 Forecast (in 000s of 2016 \$)

Year	SDG&E	FEA	<Dec>/Inc
2017	445,116	411,581	(33,535)
2018	589,811	449,381	(140,430)
2019	702,749	528,707	(174,042)

Proposed TY2019 Forecast

<u>Year</u>	<u>SDG&E</u>	<u>FEA</u>	<u>Difference</u>
2019	702,749	528,707	-174,042
TOTAL	702,749	528,707	-174,042

Chapter 8 - FEA vs. SDG&E

Part C - Other

2. SDG&E-27 - CORPORATE CENTER - INSURANCE

Issue #	Subject	Reference
1. SDG&E27.000	LIPBA	8C2-a1
2. SDG&E27.001	Liability Insurance	8C2-a2
TOTAL	TOTAL	

CHAPTER 8C2-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
FEA Differences to SDG&E Requests

Exhibit No.: SDG&E-27
Area: CORPORATE CENTER - INSURANCE
Witness: Cayabyab, Neil K.
Subject: LIPBA

Issue Description:

SDG&E Position: SDG&E and SoCalGas request the establishment of a new two-way Liability Insurance Premium Balancing Account. These new balancing accounts are necessary to protect against the possible increase in the need for additional amounts of liability insurance and because of market fluctuations in the cost of liability insurance.

Exhibit SCG-29/SDG&E-27, p. NKC-ii

FEA Position: FEA recommends that the Company's request to establish a two-way balancing account for liability insurance premiums be denied.

Exhibit FEA-1, p. 32

CHAPTER 8C2-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
FEA Differences to SDG&E Requests

Exhibit No.: SDG&E-27
Area: CORPORATE CENTER - INSURANCE
Witness: Cayabyab, Neil K.
Subject: Liability Insurance

Issue Description:

SDG&E Position: The 2019 insurance estimates are based on multiple factors, including expected insurance market conditions, insurance broker estimates (primarily provided by Marsh USA, Inc., and loss history. The TY 2019 Corporate Center Liability insurance forecast is \$166.965 million, as follows:

(Thousands of 2016 dollars)

2019 Forecast	Services Provided
69,224	General Excess
89,266	Fire
1,547	D&O
713	Fiduciary
4,226	Workers Comp
1,988	Other Liability

Exhibit SCG-29/SDG&E-27, p. NKC-1 and NKC-8

FEA Position: FEA recommends that multiple areas within Liability Insurance be based on recorded year, 2017:

(Thousands of dollars)

2019 Forecast	Services Provided
55,232	General Excess
81,483	Fire*
1,412	D&O
616	Fiduciary
3,671	Workers Comp

*Fire insurance consists of Wildfire Liability and Wildfire Property Damage Reinsurance. FEA makes a recommendation for Wildfire Liability only.

Exhibit FEA (Smith), p. 97 to 108

Chapter 8 - FEA vs. SDG&E

Part C - Other

3. SDG&E-31-R - ACCOUNTING AND FINANCE/LEGAL/REGULATORY AFFAIRS/ EXTERNAL AFFAIRS

Issue #	Subject	Reference
1. SDG&E31.002	Proposed TPCBA	8C3-a1
TOTAL	TOTAL	

CHAPTER 8C3-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
FEA Differences to SDG&E Requests

Exhibit No.: SDG&E-31-R
Area: ACCOUNTING AND FINANCE/LEGAL/REGULATORY AFFAIRS/ EXTERNAL AFFAIRS
Witness: Hrna, Sandra K.
Subject: Proposed TPCBA

Issue Description: Proposed Third-Party Claims Balancing Account (TPCBA)

SDG&E Position: SDG&E is proposing a new two-way balancing account named the Third-Party Claims Balancing Account (TPCBA) to be recorded on SDG&E's accounting general ledger to compare the revenue requirement approved in this GRC for third-party related claims payments and recoveries with actual net expenses booked. The balancing account is necessary due to the impossibility of predicting the number of claims and amounts resulting through resolution of the claims. This balancing account will see that customers are ultimately billed no more or no less than actual claims net payments. The balancing account protects both SDG&E and customers against the exposure to expenses that are predicated on a five-year history of events but may actually differ dramatically from such a forecast.

Exhibit SDG&E-31-R, p. SKH-26.

FEA Position: FEA recommends that the Company's request to establish a two-way balancing account for third party claims be denied.

The result of the Company's proposed TPCBA would be to shift the burden and responsibility for fluctuations in third party claims away from shareholders and onto ratepayers.

SDG&E has not demonstrated that it has a unique problem with regulatory lag that is substantially different from the other California electric public utilities that would require singling these expenses out from the overall revenue requirement. Claims expense is a normal utility business expense.

Exhibit FEA-1 (Smith) Redacted version, p. 33 to 38

Chapter 8 - FEA vs. SDG&E

Part C - Other

4. SDG&E-41 - REGULATORY ACCOUNTS

Issue #	Subject	Reference
1. SDG&E41.005	TreeTrimming Balancing Account (TTBA)	8C4-a1
2. SDG&E41.006	Liability Insurance Premiums Balancing Account (LIPBA)	8C4-a2
3. SDG&E41.007	Third-Party Claims Balancing Account (TPCBA)	8C4-a3
4. SDG&E41.008	Otay Mesa Acquisition Balancing Account (OMABA)	8C4-a4
TOTAL	TOTAL	

CHAPTER 8C4-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
FEA Differences to SDG&E Requests

Exhibit No.: SDG&E-41
Area: REGULATORY ACCOUNTS
Witness: Jasso, Norma G.
Subject: TreeTrimming Balancing Account (TTBA)

Issue Description: Two-way vs. one-way

SDG&E Position: SDG&E proposes to modify the balancing account mechanism from a one-way to a two-way balancing account treatment.

Exhibit SDG&E-41, p. NGJ-13

FEA Position: FEA recommends that the TTBA remain a one-way balancing account.

FEA-1 (Smith) at 48

CHAPTER 8C4-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
FEA Differences to SDG&E Requests

Exhibit No.: SDG&E-41
Area: REGULATORY ACCOUNTS
Witness: Jasso, Norma G.
Subject: Liability Insurance Premiums Balancing Account (LIPBA)

Issue Description: Establishment of LIPBA

SDG&E Position: SDG&E proposes to create the electric and gas LIPBAs as two-way interest-bearing balancing accounts recorded on SDG&E's financial statements.

Exhibit SDG&E-41, p. NGJ-13

FEA Position: FEA opposes the establishment of LIPBA.

FEA-1 (Smith) at 32

CHAPTER 8C4-a3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
FEA Differences to SDG&E Requests

Exhibit No.: SDG&E-41
Area: REGULATORY ACCOUNTS
Witness: Jasso, Norma G.
Subject: Third-Party Claims Balancing Account (TPCBA)

Issue Description: Establishment of TPCBA

SDG&E Position: SDG&E proposes to create the electric and gas TPCBAs as two-way interest-bearing balancing accounts recorded on SDG&E's financial statements.

Exhibit SDG&E-41, p. NGJ-13

FEA Position: FEA opposes the establishment of TPCBA.

FEA-1 (Smith) at 38

CHAPTER 8C4-a4

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
FEA Differences to SDG&E Requests

Exhibit No.: SDG&E-41
Area: REGULATORY ACCOUNTS
Witness: Jasso, Norma G.
Subject: Otay Mesa Acquisition Balancing Account (OMABA)

Issue Description: Timing of recovery

SDG&E Position: SDG&E proposes to create the electric OMABA as a one-way interest-bearing balancing account recorded on SDG&E's financial statements.

Exhibit SDG&E-41, p. NGJ-13

FEA Position: FEA agrees with ORA's recommendations on OMABA which consist of the following:

1. Otay Mesa Revenue Requirements Should Not Be In Test Year 2019
2. SDG&E Should File a Tier 1 Advice Letter to Implement OMABA
3. The OMABA Should Be One-Way
4. The OMABA Should Track the OMEC Revenue Requirement for this GRC Cycle

FEA-1 (Smith) at 40

Chapter 8 - FEA vs. SDG&E

Part C - Other

5. SDG&E-43-2R - POST-TEST YEAR RATEMAKING

Issue #	Subject	Reference
1. SDG&E43.000	Attrition Year Increases	8C5-a1
TOTAL	TOTAL	

CHAPTER 8C5-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
FEA Differences to SDG&E Requests

Exhibit No.: SDG&E-43-2R
Area: POST-TEST YEAR RATEMAKING
Witness: Deremer, Kenneth J.
Subject: Attrition Year Increases

Issue Description:

SDG&E Position: SDG&E proposes;

- Using IHS Markit Global Insight's-utility cost escalation factors to determine PTY O&M escalation (excluding medical expenses)
- Adopting Willis Towers Watson's actuarial forecasts to determine PTY medical expenses
- Calculating PTY capital-related revenue requirements using an escalated 5-year average of capital additions

2019
Rev Req Increase (\$ in millions)

2020	6.89%	\$151.5
2021	5.10%	\$120.0
2022	4.95%	\$122.2

Exhibit SDG&E-43-2R, p. KJD-1 to KJD-2

FEA Position: FEA agrees with ORA's recommendation for 4% annual attrition increases for the post test years.

If the Commission were inclined to adopt a PTY mechanism for capital additions, FEA recommends that capital expenditures be escalated using a seven-year average of actual expenditures (2011-2017).

Exhibit FEA (Smith), p. 22 and 27

Chapter 9

Differences Between SDG&E and CCUE

Chapter 9 - CCUE vs. SDG&E

Part A - O&M and Capital Expenditures

1. SDG&E-04-R - GAS DISTRIBUTION

a. O&M - NON-SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	CCUE	CCUE vs. SDG&E	
1. 1GD000.001	1,842	2,469	627	9A1-a1
2. 1GD000.002	3,589	3,849	260	9A1-a2
3. 1GD000.003	3,422	5,314	1,892	9A1-a3
TOTAL	8,853	11,632	2,779	

CHAPTER 9A1-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
CCUE Differences to SDG&E Requests

Exhibit No.: SDG&E-04-R
Area: GAS DISTRIBUTION
Witness: Orozco-Mejia, Gina

NONSHARED O&M

Subject: Field O&M - Leak Survey
Workpaper: 1GD000.001

SDG&E Position: SDG&E forecasts \$1.841 million of expenses in 2019 for Leak Survey.

Exhibit SDG&E-04-R, p. GOM-33 to GOM-36

CCUE Position: CUE recommends an increase of \$0.627 million over SDG&E's proposal.

1. An increase of \$0.127 million associated with Aldyl-A leak inspections.
2. An increase of \$0.5 million to do a field comparison in 2019 of Picarro-type leak detection technology.

CUE (Marcus) p. 87-88

Note: For this summary, CUE's proposed increase is treated as labor cost.

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>CCUE</u>	<u>Difference</u>
Labor	1,668	2,295	627
NonLabor	174	174	0
Nonstandard	0	0	0
TOTAL	1,842	2,469	627

CHAPTER 9A1-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
CCUE Differences to SDG&E Requests

Exhibit No.: SDG&E-04-R
Area: GAS DISTRIBUTION
Witness: Orozco-Mejia, Gina

NONSHARED O&M

Subject: Field O&M - Locate & Mark
Workpaper: 1GD000.002

SDG&E Position: SDG&E forecasts \$3.589 million of expenses in 2019 for Locate and Mark. The activities completed under this cost workgroup are preventative in nature and are required to avert damages caused by third-party excavators working near gas underground substructures.

The Locate and Mark forecast is based on the linear trend observed during the last five years (2012 through 2016). Added to this base forecast is incremental funding requested for RAMP – Risk ID 02/SDG&E Dig Ins -Locate & Mark training, surveillance and Staff support.

RAMP costs are included in the 2019 forecast.

Exhibit SDG&E-04-R, p. GOM-36 to GOM-38

CCUE Position: CUE recommends an increase of \$0.26 million over SDG&E's proposal for Locate and Mark.

CUE (Marcus) p. 89-91

Note: For this summary, CUE's proposed increase is treated as labor cost.

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>CCUE</u>	<u>Difference</u>
Labor	1,745	2,005	260
NonLabor	1,844	1,844	0
Nonstandard	0	0	0
TOTAL	3,589	3,849	260

CHAPTER 9A1-a3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
CCUE Differences to SDG&E Requests

Exhibit No.: SDG&E-04-R
Area: GAS DISTRIBUTION
Witness: Orozco-Mejia, Gina

NONSHARED O&M

Subject: Field O&M - Main Maintenance
Workpaper: 1GD000.003

SDG&E Position: SDG&E forecasts \$3.422 million of expenses in 2019 for Main Maintenance. The main maintenance work in this workgroup is designed to meet federal (49 C.F.R. §192) and state (GO 112-F) pipeline safety regulations and to extend the life of distribution main pipelines and related infrastructure.

A five-year (2012 through 2016) historical linear trend was used to forecast base expense for this workgroup.

Exhibit SDG&E-04-R, p. GOM-39 to GOM-41

CCUE Position: CUE recommends an increase of \$1.892 million to SDG&E's request.

1. \$1.715 million O&M associated with the replacement of Aldyl-A pipes.
2. \$0.177 million O&M associated with the replacement of steel pipes.

CUE (Marcus) p. 92-93

Note: For this summary, CUE's proposed increase is treated as labor cost.

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>CCUE</u>	<u>Difference</u>
Labor	2,464	4,356	1,892
NonLabor	958	958	0
Nonstandard	0	0	0
TOTAL	3,422	5,314	1,892

Chapter 9 - CCUE vs. SDG&E

Part A - O&M and Capital Expenditures

1. SDG&E-04-R - GAS DISTRIBUTION

b. CAPITAL

Project	2017+2018+2019 (in 2016 \$, 000s)			Reference
	SDG&E	CCUE	CCUE vs. SDG&E	
1. 00508.0.ALL	49,134	60,442	11,308	9A1-b1
2. 00509.0.ALL	5,222	7,066	1,844	9A1-b2
3. 00510.0.ALL	47,830	56,245	8,415	9A1-b3
TOTAL	102,186	123,753	21,567	

CHAPTER 9A1-b1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
CCUE Differences to SDG&E Requests

Exhibit No.: SDG&E-04-R
Area: GAS DISTRIBUTION
Witness: Orozco-Mejia, Gina

CAPITAL EXPENDITURES

Project: MAINS & SERV REPL
Budget Code: 00508.0.ALL

SDG&E Position: SDG&E requests a total of \$5.968 million for 2017, \$16.940 million for 2018, and \$26.226 million for 2019 for Replacement of Mains and Services.

SDG&E's base forecast of 2017 through 2019 capital expenditures is based on the three-year average for the 2014 through 2016 historical spending pattern. Added to the base forecast are incremental costs for (1) RAMP – Medium-Pressure Pipeline Failure - Early Vintage Steel Replacement; and (2) RAMP –Medium-Pressure Pipeline Failure -Pre-1933 Threaded Steel Main Removal.

Exhibit SDG&E-04-R, p. GOM-88 to GOM-90

CCUE Position: CUE recommends an increase of \$11.308 million to SDG&E's 2019 request.

1. An increase of \$3.693 million to accelerate the removal of pre-1933 threaded steel pipes.

2. An increase of \$7.615 million to accelerate the removal of welded pre-1955 mains.

CUE (Marcus) p. 46-48

CHAPTER 9A1-b1

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
005080.001	1,044	749	411	2,204
005080.002	1,901	5,488	7,385	14,774
005080.003	0	7,385	14,774	22,159
005080.004	13	13	13	39
005080.005	1,000	1,000	1,000	3,000
005080.006	46	46	46	138
005080.007	2,000	2,000	2,000	6,000
005080.008	-36	259	597	820
Total	5,968	16,940	26,226	49,134

CCUE	2017	2018	2019	Total
005080.001	1,044	749	411	2,204
005080.002	1,901	5,488	15,000	22,389
005080.003	0	7,385	18,467	25,852
005080.004	13	13	13	39
005080.005	1,000	1,000	1,000	3,000
005080.006	46	46	46	138
005080.007	2,000	2,000	2,000	6,000
005080.008	-36	259	597	820
Total	5,968	16,940	37,534	60,442

Difference	2017	2018	2019	Total
005080.001	0	0	0	0
005080.002	0	0	7,615	7,615
005080.003	0	0	3,693	3,693
005080.004	0	0	0	0
005080.005	0	0	0	0
005080.006	0	0	0	0
005080.007	0	0	0	0
005080.008	0	0	0	0
Total	0	0	11,308	11,308

CHAPTER 9A1-b2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
CCUE Differences to SDG&E Requests

Exhibit No.: SDG&E-04-R
Area: GAS DISTRIBUTION
Witness: Orozco-Mejia, Gina

CAPITAL EXPENDITURES

Project: CATHODIC PROTECTION
Budget Code: 00509.0.ALL

SDG&E Position: SDG&E requests \$1.535 million for 2017, \$1.741 million for 2018, and \$1.946 million for 2019 for Cathodic Protection (CP).

SDG&E's requests are for the following projects:

WPG	2017	2018	2019
005090.001	\$1.535	\$1.741	\$1.946

Exhibit GOM-91 to GOM-94

CCUE Position: CUE recommends an increase of \$1.844 million for 2019.

CUE (Marcus) p. 48-50

Note: CUE's proposed increase is for budget codes 005090.001; 125510.001; 125510.002; and 125510.003.

For this summary, CUE's proposed increase is treated as budget code 005090.001.

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
005090.001	1,535	1,741	1,946	5,222
Total	1,535	1,741	1,946	5,222
CCUE	2017	2018	2019	Total
005090.001	1,535	1,741	3,790	7,066
Total	1,535	1,741	3,790	7,066
Difference	2017	2018	2019	Total
005090.001	0	0	1,844	1,844
Total	0	0	1,844	1,844

CHAPTER 9A1-b3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
CCUE Differences to SDG&E Requests

Exhibit No.: SDG&E-04-R
Area: GAS DISTRIBUTION
Witness: Orozco-Mejia, Gina

CAPITAL EXPENDITURES

Project: GD SYS RELIAB & SAFETY IMPR
Budget Code: 00510.0.ALL

SDG&E Position: SDG&E requests \$1.688 million for 2017, \$20.509 million for 2018, and \$25.633 million for 2019 for Regulator Station Improvement and Other.

A three-year historical average of recorded expenditures for the years 2014 through 2016 was used to forecast base costs in the GRC period 2017 to 2019. Added to this three-year average base level forecast are four incremental additions: (1) RAMP - Dresser Mechanical Coupling Removal; (2) RAMP - Oil Drip Piping Removal; (3) RAMP - Replace Buried Piping in Vaults; and (4) RAMP - Closed Valves Between Medium-Pressure and High-Pressure Systems.

Exhibit SDG&E-04-R, p. GOM-94 to GOM-97

CCUE Position: CUE recommends an increase of \$8.415 million to SDG&E's 2019 request.

1. An increase of \$3.718 million for the replacements of aging regulator stations.
2. An increase of \$0.246 million for dresser coupling removal.
3. An increase of \$0.650 million for oil drip line removal.
4. An increase of \$0.281 million for removal of buried piping in vaults.
5. An increase of \$3.520 million for removal of closed valves.

CUE (Marcus) p. 51-57

Note: For this summary, CUE's proposed increase is treated as labor cost.

CHAPTER 9A1-b3

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
005100.001	762	762	762	2,286
005100.002	926	6,952	7,877	15,755
005100.003	0	9,275	9,275	18,550
005100.004	0	0	7,719	7,719
005100.005	0	3,520	0	3,520
Total	1,688	20,509	25,633	47,830

CCUE	2017	2018	2019	Total
005100.001	762	762	4,480	6,004
005100.002	926	6,952	8,123	16,001
005100.003	0	9,275	9,925	19,200
005100.004	0	0	8,000	8,000
005100.005	0	3,520	3,520	7,040
Total	1,688	20,509	34,048	56,245

Difference	2017	2018	2019	Total
005100.001	0	0	3,718	3,718
005100.002	0	0	246	246
005100.003	0	0	650	650
005100.004	0	0	281	281
005100.005	0	0	3,520	3,520
Total	0	0	8,415	8,415

Chapter 9 - CCUE vs. SDG&E

Part A - O&M and Capital Expenditures

2. SDG&E-05 - GAS SYSTEM INTEGRITY

a. O&M - NON-SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	CCUE	CCUE vs. SDG&E	
1. 1SI003.000	725	1,000	275	9A2-a1
TOTAL	725	1,000	275	

CHAPTER 9A2-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
CCUE Differences to SDG&E Requests

Exhibit No.: SDG&E-05
Area: GAS SYSTEM INTEGRITY
Witness: Rivera, Omar

NONSHARED O&M

Subject: DAMAGE PREVENTION AND PUBLIC AWARENESS
Workpaper: 1SI003.000

SDG&E Position: SDG&E forecasts \$725,000 for Damage Prevention using a five-year average forecast methodology.

RAMP-related costs for Damage Prevention and Public Awareness include mitigation activity for Catastrophic Damage Involving Third Party Dig-Ins.

Exhibit SDG&E-05, p. OR-19

CCUE Position: CUE proposes that the Commission should approve a total of \$1 million for 811 adverstisting.

Exhibit CUE (Marcus), p. 91

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>CCUE</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	725	1,000	275
Nonstandard	0	0	0
TOTAL	725	1,000	275

Chapter 9 - CCUE vs. SDG&E

Part A - O&M and Capital Expenditures

3. SDG&E-14-R - ELECTRIC DISTRIBUTION CAPITAL

a. CAPITAL

Project	2017+2018+2019 (in 2016 \$, 000s)			Reference
	SDG&E	CCUE	CCUE vs. SDG&E	
1. 00102.0.ALL	53,628	62,400	8,772	9A3-a1
2. 00202.0.ALL	63,644	66,384	2,740	9A3-a2
3. 00203.0.ALL	74,298	132,702	58,404	9A3-a3
4. 13247.0.ALL	48,126	75,710	27,584	9A3-a4
TOTAL	239,696	337,196	97,500	

CHAPTER 9A3-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
CCUE Differences to SDG&E Requests

Exhibit No.: SDG&E-14-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Colton, Alan F.

CAPITAL EXPENDITURES

Project: Mandated
Budget Code: 00102.0.ALL

SDG&E Position: Mandated projects are those required by the CPUC and other regulatory agencies. Mandated programs help promote public and employee safety. In addition, these programs protect SDG&E's capital investments of overhead and underground distribution facilities, maintain quality of service to SDG&E's customers, and avoid degradation of reliability due to aging electric system.

Forecasts for this category are:

2017 - \$32.537 million
2018 - \$33.607 million
2019 - \$32.030 million

Exhibit SDG&E-14-R, Page AFC-44

CCUE Position: CCUE recommends \$11.469 million for the Corrective Maintenance Program, \$8.639 million for underground switches, and \$6.540 million for the avian protection program for 2019, which is a combined \$8.772 million higher than SDG&E's request for these programs. CCUE is not proposing any changes to the SDG&E filing regarding 2017 or 2018 capital spending.

Exhibit CCUE (Marcus), pages 70 to 71, 73 to 76, and 79 to 81.

Note: The CCUE section in the table below displays only the programs where CCUE's recommendation is different from SDG&E's request.

CHAPTER 9A3-a1

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
001020.001	39	39	39	117
002290.001	10,803	10,803	10,803	32,409
002890.001	5,438	5,438	5,438	16,314
062470.001	685	685	685	2,055
102650.001	1,635	1,635	1,635	4,905
11144A.001	0	1,256	0	1,256
132640.001	507	321	0	828
13266A.001	119	119	119	357
872320.002	13,311	13,311	13,311	39,933
Total	32,537	33,607	32,030	98,174

CCUE	2017	2018	2019	Total
002290.001	10,803	10,803	11,469	33,075
002890.001	5,438	5,438	8,639	19,515
102650.001	1,635	1,635	6,540	9,810
Total	17,876	17,876	26,648	62,400

Difference	2017	2018	2019	Total
001020.001	0	0	0	0
002290.001	0	0	666	666
002890.001	0	0	3,201	3,201
062470.001	0	0	0	0
102650.001	0	0	4,905	4,905
11144A.001	0	0	0	0
132640.001	0	0	0	0
13266A.001	0	0	0	0
872320.002	0	0	0	0
Total	0	0	8,772	8,772

CHAPTER 9A3-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
CCUE Differences to SDG&E Requests

Exhibit No.: SDG&E-14-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Colton, Alan F.

CAPITAL EXPENDITURES

Project: Materials
Budget Code: 00202.0.ALL

SDG&E Position: The Materials category is required to provide distribution transformers necessary to operate and maintain the electric distribution system. This blanket project is required to purchase transformers, supplying new and replacement equipment and maintaining inventory at each electric distribution service center. The expenditures in this category are closely related to work being done in New Business, Mandated, Capacity, Reliability, Safety and Risk Management, as well as all other categories where transformers are installed.

Forecasted expenditures for this category are:

2017 - \$24.871 million
2018 - \$26.315 million
2019 - \$27.694 million

Exhibit SDG&E-14-R, Page AFC-54

CCUE Position: CCUE recommends \$24.460 million for distribution transformers in 2140.001 for 2019, which is \$2.740 million higher than SDG&E's request of \$21.720 million. CCUE is not proposing any changes to the SDG&E filing regarding 2017 or 2018 capital spending.

Exhibit CCUE (Marcus), pages 76 to 79

Note: The CCUE section in the table below displays only the programs where CCUE's recommendation is different from SDG&E's request.

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
002020.001	4,156	5,106	5,974	15,236
002140.001	20,715	21,209	21,720	63,644
Total	24,871	26,315	27,694	78,880

CCUE	2017	2018	2019	Total
002140.001	20,715	21,209	24,460	66,384
Total	20,715	21,209	24,460	66,384

Difference	2017	2018	2019	Total
002020.001	0	0	0	0
002140.001	0	0	2,740	2,740
Total	0	0	2,740	2,740

CHAPTER 9A3-a3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
CCUE Differences to SDG&E Requests

Exhibit No.: SDG&E-14-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Colton, Alan F.

CAPITAL EXPENDITURES

Project: Reliability/Improvements Capital Projects
Budget Code: 00203.0.ALL

SDG&E Position: Customers' expectations about the availability of service continue to increase. SDG&E has been proactive in trying to address this increased expectation and aging infrastructure issues.

Forecasted expenditures for this category are:

2017 - \$ 74.863 million
2018 - \$108.418 million
2019 - \$103.448 million

Exhibit SDG&E-14-R, Page AFC-75

CCUE Position: CUE recommends \$15.488 million for 4 kV elimination, \$64.578 million for unjacketed cable, and \$10.590 million for SCADA conversions for 2019, which is a combined \$58.404 million higher than SDG&E's request for these programs. CUE is not proposing any changes to the SDG&E filing regarding 2017 or 2018 capital spending.

Exhibit CUE (Marcus), pages 60 to 64, 68 to 70, and 71 to 73.

Note: SDG&E's request for 4 kV modernization in 2019 is presented in two parts:

Distribution \$9.114 million (062600.001)
Substation \$2.279 million (062600.002)
Total \$11.393 million

For presentation purposes, CUE's proposed increase of \$4.095 million is shown entirely in 062600.001.

CHAPTER 9A3-a3

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
002030.001	1,569	1,569	1,569	4,707
002260.001	6,338	6,338	6,338	19,014
002270.001	3,493	3,493	3,493	10,479
002300.001	11,800	15,757	15,464	43,021
002300.002	0	10,500	100	10,600
002360.001	10,832	11,162	11,502	33,496
012690.001	7,003	501	0	7,504
062540.001	50	1,000	50	1,100
062600.001	0	7,164	9,114	16,278
062600.002	0	1,790	2,279	4,069
072450.001	1,771	0	0	1,771
09271A.001	722	0	0	722
112490.001	289	5,346	5,295	10,930
112530.001	340	4,386	4,345	9,071
112610.001	1,546	331	1	1,878
112610.002	0	0	-1	-1
112670.001	0	4,395	4,395	8,790
112670.002	0	2,581	2,581	5,162
122430.001	2,016	2,016	2,016	6,048
122460.001	321	321	321	963
122470.001	1,356	1,356	1,356	4,068
122490.001	208	208	208	624
122490.002	0	0	780	780
122660.001	1,546	1,546	1,546	4,638
132420.001	4,500	7,000	0	11,500
132430.001	10,942	0	0	10,942
132440.001	50	50	50	150
14143A.001	177	0	0	177
152430.001	547	554	0	1,101
162440.001	717	0	0	717
16245A.001	272	0	0	272
162570.001	0	1,000	1,000	2,000
16258A.001	2,502	2,502	2,502	7,506
16260A.001	12	1,118	3,751	4,881
172530.001	0	3,300	3,300	6,600
932400.001	2,800	2,990	3,130	8,920
932400.002	0	0	1,819	1,819
992820.001	1,144	8,144	15,144	24,432
Total	74,863	108,418	103,448	286,729

CCUE	2017	2018	2019	Total
002300.001	11,800	15,757	64,478	92,035
062600.001	0	7,164	13,209	20,373
062600.002	0	1,790	2,279	4,069
112490.001	289	5,346	10,590	16,225
Total	12,089	30,057	90,556	132,702

Difference	2017	2018	2019	Total
002030.001	0	0	0	0
002260.001	0	0	0	0
002270.001	0	0	0	0
002300.001	0	0	49,014	49,014
002300.002	0	0	0	0
002360.001	0	0	0	0

CHAPTER 9A3-a3

012690.001	0	0	0	0
062540.001	0	0	0	0
062600.001	0	0	4,095	4,095
062600.002	0	0	0	0
072450.001	0	0	0	0
09271A.001	0	0	0	0
112490.001	0	0	5,295	5,295
112530.001	0	0	0	0
112610.001	0	0	0	0
112610.002	0	0	0	0
112670.001	0	0	0	0
112670.002	0	0	0	0
122430.001	0	0	0	0
122460.001	0	0	0	0
122470.001	0	0	0	0
122490.001	0	0	0	0
122490.002	0	0	0	0
122660.001	0	0	0	0
132420.001	0	0	0	0
132430.001	0	0	0	0
132440.001	0	0	0	0
14143A.001	0	0	0	0
152430.001	0	0	0	0
162440.001	0	0	0	0
16245A.001	0	0	0	0
162570.001	0	0	0	0
16258A.001	0	0	0	0
16260A.001	0	0	0	0
172530.001	0	0	0	0
932400.001	0	0	0	0
932400.002	0	0	0	0
992820.001	0	0	0	0
Total	0	0	58,404	58,404

CHAPTER 9A3-a4

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
CCUE Differences to SDG&E Requests

Exhibit No.: SDG&E-14-R
Area: ELECTRIC DISTRIBUTION CAPITAL
Witness: Colton, Alan F.

CAPITAL EXPENDITURES

Project: Safety & Risk Management
Budget Code: 13247.0.ALL

SDG&E Position: The capital investments requested in this category address the mitigation of safety and physical system security risks. For example, a large percentage of the capital projects in this category are focused on increasing safety, by reducing wildfire risk. While wildfire risk reduction has been ingrained in SDG&E's core business activities, the sole purpose of several of the projects in this category is to reduce risk by performing capital upgrade.

Forecasted expenditures for this category are:

2017 - \$ 83.747 million
2018 - \$113.497 million
2019 - \$184.333 million

Exhibit SDG&E-14-R, Page AFC 110

CCUE Position: CUE recommends \$31.698 million for SF6 switch replacement, and \$19.948 million for 600-amp tee connectors for 2019, which is a combined \$27.584 million higher than SDG&E's request for these programs. CUE is not proposing any changes to the SDG&E filing regarding 2017 or 2018 capital spending.

Exhibit CUE (Marcus), pages 64 to 68.

Note: SDG&E's request for 600-amp tee connectors is presented in two parts:

Proactive repl of 600-amp tee connectors	\$4.244 (162520.006)
Tee modernization pgm	\$5,730 (172490.001)
Total	\$9.974

CHAPTER 9A3-a4

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
132470.001	57,780	57,780	57,780	173,340
142490.001	3,509	14,088	14,088	31,685
152460.001	3,144	3,035	0	6,179
152590.001	1,337	1,337	1,337	4,011
162520.001	0	8,700	32,657	41,357
162520.002	364	1,092	3,638	5,094
162520.004	0	2,326	6,977	9,303
162520.005	0	1,467	4,890	6,357
162520.006	424	1,273	4,244	5,941
162550.001	1,085	4,200	3,700	8,985
162550.002	4,884	4,777	0	9,661
162590.001	0	0	3,842	3,842
172420.001	10,000	0	0	10,000
172490.001	950	3,820	5,730	10,500
17254A.001	270	4,582	40,430	45,282
Total	83,747	108,477	179,313	371,537

CCUE	2017	2018	2019	Total
142490.001	3,509	14,088	31,698	49,295
162520.006	424	1,273	8,488	10,185
172490.001	950	3,820	11,460	16,230
Total	4,883	19,181	51,646	75,710

Difference	2017	2018	2019	Total
132470.001	0	0	0	0
142490.001	0	0	17,610	17,610
152460.001	0	0	0	0
152590.001	0	0	0	0
162520.001	0	0	0	0
162520.002	0	0	0	0
162520.004	0	0	0	0
162520.005	0	0	0	0
162520.006	0	0	4,244	4,244
162550.001	0	0	0	0
162550.002	0	0	0	0
162590.001	0	0	0	0
172420.001	0	0	0	0
172490.001	0	0	5,730	5,730
17254A.001	0	0	0	0
Total	0	0	27,584	27,584

Chapter 9 - CCUE vs. SDG&E

Part A - O&M and Capital Expenditures

4. SDG&E-15-2R - ELECTRIC DISTRIBUTION O&M

a. O&M - NON-SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	CCUE	CCUE vs. SDG&E	
1. 1ED002.000	19,167	19,372	205	9A4-a1
TOTAL	19,167	19,372	205	

CHAPTER 9A4-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
CCUE Differences to SDG&E Requests

Exhibit No.: SDG&E-15-2R
Area: ELECTRIC DISTRIBUTION O&M
Witness: Speer, William H.

NONSHARED O&M

Subject: Construction Services
Workpaper: 1ED002.000

SDG&E Position: SDG&E requests \$19.167 million for TY 2019 for Construction Services.

Construction Services consists of three main groups, Construction Management, Construction Services Contracting, and Business Controls.

RAMP-related costs include mitigation activity for SDG&E-1 Wildfires Caused by SDG&E Equipment, SDG&E-3 Employee, Contractor and Public Safety, SDG&E-12 Electric Infrastructure Integrity, and SDG&E-17 Workforce Planning.

Exhibit SDGE-15-2R, p. WHS-18, WHS-21 to WHS -29

CCUE Position: 4kV elimination costs are embedded in Construction Services, CUE recommends an additional \$0.205 million for 4kV elimination O&M expenses. The additional O&M cost is associated with the additional \$4.095 million increase in capital spending for 4kV elimination proposed by CUE.

CUE proposes a total O&M costs of \$1.172 million for 4kV elimination by taking SDG&E proposed O&M expenses related to 4 kV elimination of \$0.967 million plus the additional \$0.205 million recommended by CUE.

Exhibit CUE (Marcus) , p. 93

Note: CUE's testimony does not provide labor and non-labor details for the additional \$0.205 million. For the purpose of the comparison exhibit, non-labor is adjusted for \$0.205 million.

SDG&E identified an error during the discovery process, reducing the TY 2019 forecast by \$0.231 million to \$18.936 million. This correction will be reflected in the August 2018 Update filing.

(Exhibit SDG&E-215, p. WHS-73 to WHS-74)

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>CCUE</u>	<u>Difference</u>
Labor	1,471	1,471	0
NonLabor	17,696	17,901	205
Nonstandard	0	0	0
TOTAL	19,167	19,372	205

Chapter 9 - CCUE vs. SDG&E

Part C - Other

1. SDG&E-11 - PIPELINE INTEGRITY FOR TRANSMISSION AND DISTRIBUTION

Issue #	Subject	Reference
1. SDG&E11.000	Vintage Integrity Plastic Plan (VIPP)	9C1-a1
TOTAL	TOTAL	

CHAPTER 9C1-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
CCUE Differences to SDG&E Requests

Exhibit No.: SDG&E-11
Area: PIPELINE INTEGRITY FOR TRANSMISSION AND DISTRIBUTION
Witness: Martinez, Maria T.
Subject: Vintage Integrity Plastic Plan (VIPP)

Issue Description: Accelerate the replacement rate for pre-1986 Aldyl-A gas pipe.

SDG&E Position: SDG&E understands CUE concern regarding the pace of the replacement rates for the VIPP, which proactively prioritizes high-risk vintages, such as plastic pipe with brittle-like cracking characteristics (e.g., Aldyl-A) to reduce integrity risks, such as the release of gas or pipeline failures. However, it is SDG&E's plan to continue to ramp-up the replacement rates throughout the General Rate Case cycle. Because SDG&E's forecast endeavored to strike an appropriate balance between DIMP's pipeline safety, risk reduction effectiveness, and impact on ratepayer costs, SDG&E recommends the Commission adopt its forecast as reasonable. DIMP is a balanced program; thus, should the Commission grant additional funding, as CUE requests, any over-collection would be returned under that mechanism to the customers.

Exhibit SDG&E-211, p. MTM-4

CCUE Position: CUE's proposal to replace 126 miles per year of Aldyl-A mains and services instead of SDG&E's proposed 27 miles is an increase of 99 miles per year above SDG&E's proposal. SDG&E projects a cost of \$24.781 million for its planned 27 miles of replacements, or \$0.918 million per mile. The expected incremental direct cost of CUE's proposal, at SDG&E's average unit cost, is thus \$90.882 million, for a total Aldyl-A capital expenditure in 2019 of \$115.663 million.

Exhibit CUE (Marcus), p. 40-44, 92

Chapter 9 - CCUE vs. SDG&E

Part C - Other

2. SDG&E-15-2R - ELECTRIC DISTRIBUTION O&M

Issue #	Subject	Reference
1. SDG&E15.001	PERFORMANCE BASED RATEMAKING	9C2-a1
TOTAL	TOTAL	

CHAPTER 9C2-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
CCUE Differences to SDG&E Requests

Exhibit No.: SDG&E-15-2R
Area: ELECTRIC DISTRIBUTION O&M
Witness: Speer, William H.
Subject: PERFORMANCE BASED RATEMAKING

Issue Description:

SDG&E Position: SDG&E is not proposing an electric reliability performance-based ratemaking mechanism in this proceeding. SDG&E believes that its priority focus should be on safety, and that requesting a performance-based ratemaking (PBR) mechanism for this GRC cycle would not be consistent with SDG&E's efforts to build upon its strong safety culture and to provide cost effective service to its customers.

SDG&E recommends that the Commission disregard CUE's proposal to impose a PBR mechanism.

Exhibit SDG&E-215, p. WHS-70 to WHS-73

CCUE Position: CUE proposes that the Commission should reject SDG&E's attempt to once again get out of having reliability incentive. Rather, the Commission should continue the current PBR in place for the full TY 2019 GRC cycle. With the current 1 percent per year target improvements for SAIDI and SAIFI targets, and rounding to two digit accuracy as in the past, the targets for 2019-22 would be, for SAIDI, 61 minutes in 2019 and 2020, and then 60 minutes in 2021 and 2022. For SAIFI, they would be 0.51 in 2019 and 2020 and then 0.50 in 2021 and 2022.

Exhibit CCUE (Marcus), p. 94-99

Chapter 9 - CCUE vs. SDG&E

Part C - Other

3. SDG&E-43-2R - POST-TEST YEAR RATEMAKING

Issue #	Subject	Reference
1. SDG&E43.000	Attrition Year Increases	9C3-a1
2. SDG&E43.002	GRC Term	9C3-a2
TOTAL	TOTAL	

CHAPTER 9C3-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
CCUE Differences to SDG&E Requests

Exhibit No.: SDG&E-43-2R
Area: POST-TEST YEAR RATEMAKING
Witness: Deremer, Kenneth J.
Subject: Attrition Year Increases

Issue Description:

SDG&E Position: SDG&E proposes;

- Using IHS Markit Global Insight's-utility cost escalation factors to determine PTY O&M escalation (excluding medical expenses)
- Adopting Willis Towers Watson's actuarial forecasts to determine PTY medical expenses
- Calculating PTY capital-related revenue requirements using an escalated 5-year average of capital additions

2019
Rev Req Increase (\$ in millions)

2020	6.89%	\$151.5
2021	5.10%	\$120.0
2022	4.95%	\$122.2

Exhibit SDG&E-43-2R, p. KJD-1 to KJD-2

CCUE Position: If the Sempra methodology for estimating PTYR revenue requirements is adopted, the capital spending should be based on Commission-adopted 2019 capital spending.

Exhibit CCUE (Marcus), p. 6

CHAPTER 9C3-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
CCUE Differences to SDG&E Requests

Exhibit No.: SDG&E-43-2R
Area: POST-TEST YEAR RATEMAKING
Witness: Deremer, Kenneth J.
Subject: GRC Term

Issue Description:

SDG&E Position: SDG&E proposes a four-year term (2019-2022) for this GRC cycle.

Exhibit SDG&E-43-2R, p. KJD-1

CCUE Position: CUE proposes a three-year GRC term.

Exhibit CCUE (Marcus), p. 5

Chapter 10

Differences Between SDG&E and OSA

Chapter 10 - OSA vs. SDG&E

Part C - Other

1. SDG&E-05 - GAS SYSTEM INTEGRITY

Issue #	Subject	Reference
1. SDG&E05.000	Gas System Integrity – American Petroleum Institute's Recommended Practice 1173 (API RP 1173)	10C1-a1
TOTAL	TOTAL	

CHAPTER 10C1-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
OSA Differences to SDG&E Requests

- Exhibit No.:** SDG&E-05
- Area:** GAS SYSTEM INTEGRITY
- Witness:** Rivera, Omar
- Subject:** Gas System Integrity – American Petroleum Institute’s Recommended Practice 1173 (API RP 1173)
- Issue Description:** Gas System Integrity – American Petroleum Institute’s Recommended Practice 1173 (API RP 1173)
- SDG&E Position:** SCG and SDG&E propose that Gas System Integrity develop and implement a company-wide Pipeline Safety Management System (PSMS) API RP 1173, consistent with the Pipeline and Hazardous Materials Safety Administration’s recommendation. SCG forecasts \$3.830 million of expenses in 2019 for these efforts; SDG&E forecasts \$0.127 million of expenses in 2019 for these efforts. A zero-based methodology plus incremental increases was used to forecast this RAMP Incremental activity.
- API RP 1173 is a systematic way to identify hazards and control risks while validating that these risk controls are effective. SCG and SDG&E are seeking conformance with API RP 1173’s voluntary standard, including adopting its 10 tenets (e.g., Leadership and Mgmt Commitment, Risk Mgmt, Safety Assurance, Continuous Improvement).
- Exh SCG-05-R, pp. OR-44 to OR-46; Exh SDG&E-05, pp. OR-14 to OR-17; Exh SCG-250/SDG&E-252
- OSA Position:** OSA supports the implementation of API RP 1173 standards; however, additional conditions and considerations should be placed on SoCalGas’ and SDG&E’s implementation of API RP 1173. SoCalGas and SDG&E should:
- feverishly seek implementation of API RP 1173;
 - seek effectiveness of the PSMS in meeting objectives;
 - explicitly designate an Accountable Officer;
 - conduct a third-party audit of their implementation;
 - develop a long-term multi-year plan based on what will be prioritized;
 - include the PSMS as RAMP and report on it in the accountability reports;
- and at a minimum, meet annually with OSA and Safety and Enforcement Division staff to present their progress and continued implementation plans.
- In addition, the Commission should lay out the expectation that SoCalGas and SDG&E feverishly seek implementation of API RP 1173.
- Exhibit OSA-1, pp. 3-3 to 3-4
- Note:** SCG and SDG&E agree that a long-term multi-year plan is necessary. It is their intent to begin with a high-level plan first and then work towards developing a detailed plan that will further be prioritized. SCG and SDG&E clarify that API RP 1173 was designated as a RAMP item in this GRC. Also, SCG and SDG&E do not oppose meeting annually with OSA and SED to present progress on API RP 1173. They do not oppose evaluating OSA’s proposed voluntary API third-party audit program during the maturity assessment phase.

Exhibit SCG-205, pp. OR-17 to OR-27

Chapter 10 - OSA vs. SDG&E

Part C - Other

2. SDG&E-30 - HUMAN RESOURCES DEPARTMENT, SAFETY, WORKERS' COMPENSATION & LONG-TE

Issue #	Subject	Reference
1. SDG&E30.000	Comprehensive approach to safety culture assessment	10C2-a1
2. SDG&E30.001	Contractors should be included in safety culture assessments	10C2-a2
3. SDG&E30.002	Evaluate the effectiveness of improvement strategies and follow best practices from industry safety experts	10C2-a3
4. SDG&E30.003	Assessments can be biased based on the safety focus	10C2-a4
TOTAL	TOTAL	

CHAPTER 10C2-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
OSA Differences to SDG&E Requests

Exhibit No.: SDG&E-30
Area: HUMAN RESOURCES DEPARTMENT, SAFETY, WORKERS' COMPENSATION & LONG-TERM DISABILITY
Witness: Taylor, Tashonda
Subject: Comprehensive approach to safety culture assessment

Issue Description:

SDG&E Position: SDG&E agrees with OSA that a multi-method framework, like the one identified in Table 1 of OSA's testimony, should be utilized to comprehensively assess safety culture.

Good change management, however, must be done methodically and in steps. SDG&E initiated a nationally recognized survey instrument to gather employee perception and gradually and methodically worked with employees to define, measure, assess, and improve its safety culture on an ongoing and sustainable basis. SDG&E agrees with OSA's long-term goal and plans to formally integrate additional components of the framework over time to continually, but gradually, expand the scope and allow employees to understand, appreciate, and own the process and outcome.

Exhibit SDG&E-230, p. TT-4 to TT-8

OSA Position: The Utilities should adopt a more comprehensive multi-method approach to assessing their safety culture by ideally incorporating the five methods listed in Table 1, but at minimum, by at least incorporating one for each information type. If the latter, the Utilities should strive to incorporate an ideal comprehensive approach to their assessments based on the needs of each utility as their assessment efforts mature.

Exhibit OSA-1, p. 2-13 to 2-15

CHAPTER 10C2-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
OSA Differences to SDG&E Requests

Exhibit No.: SDG&E-30
Area: HUMAN RESOURCES DEPARTMENT, SAFETY, WORKERS' COMPENSATION & LONG-TERM DISABILITY
Witness: Taylor, Tashonda
Subject: Contractors should be included in safety culture assessments

Issue Description:

SDG&E Position: SDG&E agrees with OSA's fundamental premise that contractors play an important safety role and should be included in the assessment of the overall safety culture. SDG&E's very robust contractor safety program, which in many ways achieves OSA's stated goal of incorporating contractors in the Company's overall assessment and includes continuous enhancements to better align with industry best practices and improve safety culture.

SDG&E continually looks for other effective ways, such as interviews, focus groups, observations, and document analysis to integrate contractors into the formal safety culture assessment process.

Exhibit SDG&E-230, p. TT-8 to TT-10

OSA Position: The Utilities should work to incorporate contractors and any others involved in a work process or at a work site who are the responsibility of the operator or who could affect or be affected by safety culture.

Exhibit OSA-1, p, 2-15

CHAPTER 10C2-a3

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
OSA Differences to SDG&E Requests

Exhibit No.: SDG&E-30
Area: HUMAN RESOURCES DEPARTMENT, SAFETY, WORKERS' COMPENSATION & LONG-TERM DISABILITY
Witness: Taylor, Tashonda
Subject: Evaluate the effectiveness of improvement strategies and follow best practices from industry safety experts

Issue Description:

SDG&E Position: SDG&E agrees with OSA's emphasis on the importance of prompt and diligent follow up with employees on the survey results, which is why SDG&E does promptly follow-up with employees regarding survey results.

Additionally, SDG&E continued to examine its safety culture efforts and adopted or incorporated additional safety elements into its culture.

Exhibit SDGE-230, p. TT-11 to TT-12

OSA Position: The Utilities, especially SDG&E must:

- Evaluate the effectiveness of the improvement strategies that resulted from the safety culture assessment. This involves monitoring the implementation of the improvement actions and the impact of the outcomes.
- Follow best practices for effective safety culture assessments, such as those promulgated by safety culture experts or equivalent documents from other industries.

Exhibit OSA-1, p. 2-15 to 2-17

CHAPTER 10C2-a4

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
OSA Differences to SDG&E Requests

Exhibit No.: SDG&E-30
Area: HUMAN RESOURCES DEPARTMENT, SAFETY, WORKERS' COMPENSATION & LONG-TERM DISABILITY
Witness: Taylor, Tashonda
Subject: Assessments can be biased based on the safety focus

Issue Description:

SDG&E Position: SDG&E agrees fundamentally with OSA that safety culture results can be influenced depending on employees' understanding of the term "safety." This is one reason SDG&E consistently communicates with its employees that safety focuses on three primary areas: employee safety, customer safety, and public safety.

SDG&E's next NSC survey is planned for the second half of 2018 and SDG&E is once again looking at adding a few questions pertaining to process/system safety that are of importance to continue to improve the NSC survey tool. Also, as part of the survey process and on an ongoing basis, SDG&E continues to work proactively with its employees to ensure they are well aware of the broader context of safety, to include system safety, process safety, customer safety, public safety, contractor safety, and occupational safety.
Exhibit SDGE-230, p. TT-12 to TT-14

OSA Position: For future surveys, the Utilities should consider incorporating questions that reveal process safety perceptions, and proactively work to ensure that its workforce is well aware of process safety, its importance, and the differences with occupational safety.

Exhibit OSA-1, p. 2-17 to 2-18

Chapter 11

Differences Between SDG&E and SC-UCS

Chapter 11 - SC-UCS vs. SDG&E

Part A - O&M and Capital Expenditures

1. SDG&E-04-R - GAS DISTRIBUTION

a. CAPITAL

Project	2017+2018+2019 (in 2016 \$, 000s)			Reference
	SDG&E	SC-UCS	SC-UCS vs. SDG&E	
1. 14553.0.ALL	5,234	0	(5,234)	11A1-a1
TOTAL	5,234	0	(5,234)	

CHAPTER 11A1-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
SC-UCS Differences to SDG&E Requests

Exhibit No.: SDG&E-04-R
Area: GAS DISTRIBUTION
Witness: Orozco-Mejia, Gina

CAPITAL EXPENDITURES

Project: CNG Station Upgrades
Budget Code: 14553.0.ALL

SDG&E Position: SDG&E's forecasted total expenses needed to cover the construction of new public access CNG stations for years 2017, 2018, and TY 2019 are \$0 million, \$2.617 million, and \$2.617 million, respectively.

SDG&E recently performed a customer survey at the company owned public access CNG stations. The survey results indicated that while CNG customers viewed the fuel pricing favorably, a better station design comparable to a typical gas station was strongly desired.

Exhibit SDG&E-04-R, p. GOM-98 to GOM-99

SC-UCS Position: A survey conducted in 2012 cannot logically be used to support the need for the new charging stations in 2018 and 2019, given the proliferation of electric vehicle options since 2012 and the decline in availability of natural gas passenger vehicles.

Exhibit Sierra Club-UCS-01 (O'Dea) at 36

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
145530.001	0	2,617	2,617	5,234
Total	0	2,617	2,617	5,234
SC-UCS	2017	2018	2019	Total
145530.001	0	0	0	0
Total	0	0	0	0
Difference	2017	2018	2019	Total
145530.001	0	-2,617	-2,617	-5,234
Total	0	-2,617	-2,617	-5,234

Chapter 12

Differences Between SDG&E and CFC

Chapter 12 - CFC vs. SDG&E

Part C - Other

1. SDG&E-24-R - INFORMATION TECHNOLOGY

Issue #	Subject	Reference
1. SDG&E24.000	IT Division Capital	12C1-a1
TOTAL	TOTAL	

CHAPTER 12C1-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
CFC Differences to SDG&E Requests

Exhibit No.: SDG&E-24-R
Area: INFORMATION TECHNOLOGY
Witness: Olmsted, Christopher R.
Subject: IT Division Capital

Issue Description:

SDG&E Position: The forecast for SDG&E IT-sponsored capital projects is:

(thousands of 2016 dollars)
2017 2018 2019
\$38,373 \$50,414 \$80,924

CFC Position: CFC Foundation proposes reducing the IT Division capital budget by \$30.2 million for 2019.

Exhibit CFC2 (Roberts, IT), p. 1

Proposed TY2019 Forecast

<u>Year</u>	<u>SDG&E</u>	<u>CFC</u>	<u>Difference</u>
2019	80,924	50,724	-30,200
TOTAL	80,924	50,724	-30,200

Chapter 12 - CFC vs. SDG&E

Part C - Other

2. SDG&E-27 - CORPORATE CENTER - INSURANCE

Issue #	Subject	Reference
1. SDG&E27.002	Property Insurance - Excess	12C2-a1
TOTAL	TOTAL	

CHAPTER 12C2-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
CFC Differences to SDG&E Requests

Exhibit No.: SDG&E-27
Area: CORPORATE CENTER - INSURANCE
Witness: Cayabyab, Neil K.
Subject: Property Insurance - Excess

Issue Description:

SDG&E Position: The Excess Property Insurance program includes coverage for physical damage, earthquake, flood, excess pollution liability, control of well, and does not exclude losses from terrorism.

The Utility Allocation for Excess Property Insurance is \$8.908 million.

Exhibit SCG-29/SDG&E-27, p. NKC-3 to NKC-4

CFC Position: CFC Foundation proposes reducing the ratepayer share of funding Excess Property insurance premium expenses by \$1.8 million - from \$8.91 million to \$7.13 million.

Exhibit CFC-06, p. 1

Proposed TY2019 Forecast

<u>Year</u>	<u>SDG&E</u>	<u>CFC</u>	<u>Difference</u>
2019	8,908	7,130	-1,778
TOTAL	8,908	7,130	-1,778

Chapter 12 - CFC vs. SDG&E

Part C - Other

3. SDG&E-45-2R - PRESENT AND PROPOSED GAS TRANSPORTATION REVENUE & RATES

Issue #	Subject	Reference
1. SDG&E45.000	Affordability	12C3-a1
TOTAL	TOTAL	

CHAPTER 12C3-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
CFC Differences to SDG&E Requests

Exhibit No.: SDG&E-45-2R
Area: PRESENT AND PROPOSED GAS TRANSPORTATION REVENUE & RATES
Witness: Chaudhury, Iftekarul B.
Subject: Affordability

Issue Description: Rate increases

SDG&E Position: SDG&E believes it has fully justified its proposed rate increase in this proceeding.

CFC Position: CFC Foundation recommends limiting the 2019 revenue requirements increase on the basis of observed median income growth in Sempra service region.

As an initial approach, CFC Foundation proposes limiting annual revenue requirement increases to twice the nominal median area income growth rate.

Exhibit CFC-01-R, p. 3

Note: CFC does not make a numerical recommendation to SDG&E's revenue requirement decrease as it does for SCG.

Chapter 13

Differences Between SDG&E and SCGC

Chapter 13 - SCGC vs. SDG&E

Part C - Other

1. SDG&E-24-R - INFORMATION TECHNOLOGY

Issue #	Subject	Reference
1. SDG&E24.002	Extension of Data Analytics Program	13C1-a1
TOTAL	TOTAL	

CHAPTER 13C1-a1

San Diego Gas & Electric Company
 2019 Test Year GRC A.17-10-007
 SCGC Differences to SDG&E Requests

Exhibit No.: SDG&E-24-R
Area: INFORMATION TECHNOLOGY
Witness: Olmsted, Christopher R.
Subject: Extension of Data Analytics Program

Issue Description: BC 831M Enhanced Network Analytics

SDG&E Position: SCGC’s request is not technically feasible under the current or proposed advanced metering infrastructure (AMI) architecture. SDG&E believes the established core balancing proceeding, A. 17-10-002, is the appropriate place to address such proposals.

SDG&E’s forecast for BC 831M T19036 Enhanced Network Analytics is
 2017 \$0
 2018 \$3,826,000
 2019 \$4,000,000

Exhibit SDG&E-218, P. JDS-61 and JDS-68

SCGC Position: SCGC recommends that the Applicants’ Data Analytics program be extended so that the daily Measurement Day usage produced by the Applicants’ existing Automated Metering Infrastructure (“AMI”) system is made available to core procurement agents on a daily basis to enable them to trade Daily Scheduled Quantities and to permit the Applicants to require core procurement agents to balance daily Measurement Day usage with the core procurement agents’ Gas Day deliveries should such balancing be required by the Commission.

SCGC recommends that the company be authorized an additional \$250,000 for its 2019 Enhanced Network Analytics Project budget so that SDG&E can complete the relatively small amount of programmin that is required to be produced to provide the compilation of AMI data by gas procurement agent.

Exhibit SCGC (Yap), p. 2 and 26

Proposed TY2019 Forecast

<u>Year</u>	<u>SDG&E</u>	<u>SCGC</u>	<u>Difference</u>
2019	4,000	4,250	250
TOTAL	4,000	4,250	250

Chapter 14

Differences Between SDG&E and EDF

Chapter 14 - EDF vs. SDG&E

Part C - Other

1. SDG&E-43-2R - POST-TEST YEAR RATEMAKING

Issue #	Subject	Reference
1. SDG&E43.002	GRC Term	14C1-a1
TOTAL	TOTAL	

CHAPTER 14C1-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
EDF Differences to SDG&E Requests

Exhibit No.: SDG&E-43-2R
Area: POST-TEST YEAR RATEMAKING
Witness: Deremer, Kenneth J.
Subject: GRC Term

Issue Description:

SDG&E Position: SDG&E proposes a four-year term (2019-2022) for this GRC cycle.

Exhibit SDG&E-43-2R, p. KJD-1

EDF Position: EDF agrees with CUE and IS that the GRC remain on a three-year term rather than the four-year term SCG and SDG&E are seeking.

EDF-03 (O'Connor Rebuttal), p. 7

Chapter 15

Differences Between SDG&E and POC

Chapter 15 - POC vs. SDG&E

Part C - Other

1. SDG&E-16 - ELECTRIC GENERATION

Issue #	Subject	Reference
1. SDG&E16.000	Otay Mesa Energy Center (OMEC)	15C1-a1
TOTAL	TOTAL	

CHAPTER 15C1-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
POC Differences to SDG&E Requests

Exhibit No.: SDG&E-16
Area: ELECTRIC GENERATION
Witness: Baerman, Daniel S.
Subject: Otay Mesa Energy Center (OMEC)

Issue Description: Otay Mesa Energy Center (OMEC)

SDG&E Position: For the OMEC plant, SDG&E has requested in its Electric Generation testimony the approval of expenses related to an expected “put” option by the plant owner Calpine (as previously approved in D.06-09-021) totaling \$22.796M of O&M per year beginning in 2019, and a Year 2018 Forecast for Capital Acquisition Costs of \$280M, and Year 2019 Forecast for Ongoing Capital Costs of \$5.351M.

Exhibit SDG&E-16, p. DSB-5 to DSB-7, SDG&E-216, p. DB/GS-13 to DB/GS-17

POC Position: For the OMEC plant, POC objects to the acquisition of the plant, and requests that the OMEC Forecasted Costs be removed.

Exhibit POC (Powers), p. 2

Chapter 16

Differences Between SDG&E and NDC

Chapter 16 - NDC vs. SDG&E

Part A - O&M and Capital Expenditures

1. SDG&E-20 - SUPPLY MANAGEMENT & LOGISTICS AND SUPPLIER DIVERSITY

a. O&M - NON-SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	NDC	NDC vs. SDG&E	
1. 1SS005.000	1,142	854	(288)	16A1-a1
TOTAL	1,142	854	(288)	

CHAPTER 16A1-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
NDC Differences to SDG&E Requests

Exhibit No.: SDG&E-20
Area: SUPPLY MANAGEMENT & LOGISTICS AND SUPPLIER DIVERSITY
Witness: Furbush, Sydney L.

NONSHARED O&M

Subject: SUPPLIER DIVERSITY
Workpaper: 1SS005.000

SDG&E Position: Supplier Diversity requests \$1.142 million for SDG&E for TY 2019, which represents an increase of \$0.288 million above 2016 adjusted-recorded costs.

SDG&E uses the five-year average forecast methodology.

Exhibit SDG&E-20, p. DW-14

NDC Position: NDC recommends the Supplier Diversity category should be maintained at \$854,000 for TY 2019 using the base-year forecast methodology.

If the Commission finds SDGE'S supplier diversity 5-year average costs forecast method reasonable, then the Commission should also condition approval of funding subject to an increase in SDGE's DBE spending goal to 42.2 percent, reflecting supplier diversity 5-year average performance

Exhibit NDC-01, p. 26-31

Note: SDG&E identified an error during the discovery process resulting in a reduction of \$0.100 million to the TY 2019 forecast of \$1.142 million. This will be corrected in the August 2018 Update filing.
(Exhibit SCG-222/SDG&E-220 p. JC/SF-7)

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>NDC</u>	<u>Difference</u>
Labor	614	517	-97
NonLabor	528	337	-191
Nonstandard	0	0	0
TOTAL	1,142	854	-288

Chapter 16 - NDC vs. SDG&E

Part A - O&M and Capital Expenditures

2. SDG&E-24-R - INFORMATION TECHNOLOGY

a. CAPITAL

Project	2017+2018+2019 (in 2016 \$, 000s)			Reference
	SDG&E	NDC	NDC vs. SDG&E	
1. 00832.0.ALL	150	150	0	16A2-a1
TOTAL	150	150	0	

CHAPTER 16A2-a1

San Diego Gas & Electric Company
 2019 Test Year GRC A.17-10-007
 NDC Differences to SDG&E Requests

Exhibit No.: SDG&E-24-R
Area: INFORMATION TECHNOLOGY
Witness: Olmsted, Christopher R.

CAPITAL EXPENDITURES

Project: HARDWARE-CUSTOMER CARE RELIABILITY
Budget Code: 00832.0.ALL

SDG&E Position: See supplemental page for a listing of projects within this budget code and the accompanying 2017-2019 forecast and exhibit reference.

NDC Position: Regarding BC 832A - Branch Office Kiosk Replacement: NDC recommends disallowing funding for this project altogether. NDC proposes that, in the alternative, the Commission could authorize only the \$150,000 that SDGE requested to conduct their phase 1 pilot. NDC proposes that after SDGE completes the pilot, they can reevaluate and decide if they want to apply for project funding again later.

Exhibit NDC (Bautista), p. 25 to 26

Note: NDC does not address BC 832B - Smart Meter Network Enhancement in its testimony.

Tables below show only the projects where a disallowance has been recommended.

Proposed Capital Expenditures (in thousands of 2016 dollars)

SDG&E	2017	2018	2019	Total
00832A.001	150	0	0	150
00832A.002	0	1,837	0	1,837
00832B.001	2,080	0	0	2,080
00832B.002	454	0	0	454
Total	2,684	1,837	0	4,521

NDC	2017	2018	2019	Total
00832A.001	150	0	0	150
Total	150	0	0	150

Difference	2017	2018	2019	Total
00832A.001	0	0	0	0
00832A.002	0	0	0	0
00832B.001	0	0	0	0
00832B.002	0	0	0	0
Total	0	0	0	0

Chapter 16 - NDC vs. SDG&E

Part A - O&M and Capital Expenditures

3. SDG&E-28 - COMPENSATION & BENEFITS

a. O&M - NON-SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	NDC	NDC vs. SDG&E	
1. 1CP000.000	70,738	63,500	(7,238)	16A3-a1
2. 1CP000.001	8,570	0	(8,570)	16A3-a2
TOTAL	79,308	63,500	(15,808)	

CHAPTER 16A3-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
NDC Differences to SDG&E Requests

Exhibit No.: SDG&E-28
Area: COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: COMPENSATION - VARIABLE PAY (GRC USE ONLY)
Workpaper: 1CP000.000

SDG&E Position: Variable pay, or short-term incentive compensation, places a portion of employee compensation at-risk, subject to achievement of the plan's performance measures.

SDG&E's \$70.738 million request is comprised of the following:

- \$66.718 million for Non-Executive ICP
- \$4.020 million for Executive ICP

Exhibit SCG-30/SDG&E-28, p. DSR-3 and DSR-9

NDC Position: NDC's recommended ICP calculation for SDGE incorporates the correction to non-executive averages, removes the improper headcount escalations, and applies a consistent methodology to union employees that participate in the ICP program.

NDC opposes executive ICP. NDC projects \$63.5 million for non-executive ICP, which is composed of \$62.7 million for non-executive and \$0.8 million for union, as shown in Table 7 of Exhibit NDC-01, p. 17.

Exhibit NDC-01, p. 15 to 18

Note: In responding to a data request from NDC, SDG&E and NDC noted that the 2013 headcount, which was included in the five-year average used to develop the forecast of TY2019 ICP, was understated by 575 administrative employees. With the correction of this error, TY2019 nonexecutive ICP would be \$64.5, or \$2.2 million lower than the \$66.7 million in SDG&E's application. This correction will be reflected in the August 2018 Update Filing.

Exhibit SDG&E-228, p. DSR-A-1

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>NDC</u>	<u>Difference</u>
Labor	70,738	63,500	-7,238
NonLabor	0	0	0
Nonstandard	0	0	0
TOTAL	70,738	63,500	-7,238

CHAPTER 16A3-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
NDC Differences to SDG&E Requests

Exhibit No.: SDG&E-28
Area: COMPENSATION & BENEFITS
Witness: Robinson, Debbie S.

NONSHARED O&M

Subject: COMPENSATION - LTIP (GRC USE ONLY)
Workpaper: 1CP000.001

SDG&E Position: Long-term incentives make up 11 percent to 51 percent of total target compensation (which includes base, short-term incentive and long-term incentive pay) for key management employees and officers.

SDG&E's forecasted TY 2019 long-term incentive cost is \$8.570 million and SoCalGas' is \$10.029 million.

Exhibit SCG-30/SDG&E-28, p. DSR-20 to DSR-21

NDC Position: NDC recommends that the Commission deny rate recovery of all of Sempra's LTIP costs.

Exhibit NDC-01, p. 19

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>NDC</u>	<u>Difference</u>
Labor	0	0	0
NonLabor	0	0	0
Nonstandard	8,570	0	-8,570
TOTAL	8,570	0	-8,570

Chapter 16 - NDC vs. SDG&E

Part C - Other

1. SDG&E-19 - CS - INFORMATION & TECHNOLOGIES

Issue #	Subject	Reference
1. SDG&E19.000	Customer Insight - Surveys	16C1-a1
2. SDG&E19.001	Rate Education & Outreach	16C1-a2
TOTAL	TOTAL	

CHAPTER 16C1-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
NDC Differences to SDG&E Requests

Exhibit No.: SDG&E-19
Area: CS - INFORMATION & TECHNOLOGIES
Witness: Davidson, Lisa C.
Subject: Customer Insight - Surveys

Issue Description: Marketing, Research, and Analytics (1IN003.000)

SDG&E Position: SDG&E is requesting funding to conduct a Multicultural and Language Survey for \$115,000. SDG&E says to meet changing customer needs and expectations, it has become even more important to identify specific needs and challenges for various subgroups of customers who may be underserved, hard-to-reach, residing in disadvantaged communities, or vulnerable in some way.

Exhibit SDG&E-19, p. LCD-37 to LCD-38

NDC Position: NDC recommends that SDG&E include Spanish communities in their multicultural and language survey, as well as discuss survey results with SoCalGas, NDC, and other minority serving organizations to better inform the multicultural campaign.

Exhibit NDC (Bautista), p. ii and 19 to 22

CHAPTER 16C1-a2

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
NDC Differences to SDG&E Requests

Exhibit No.: SDG&E-19
Area: CS - INFORMATION & TECHNOLOGIES
Witness: Davidson, Lisa C.
Subject: Rate Education & Outreach

Issue Description: Marketing, Research, and Analytics (1IN003.000)

SDG&E Position: SDG&E requests \$1,700,000 in non-labor above the BY 2016 to educate customers about the changing landscape of energy pricing and new rate options.

Exhibit SDG&E-19, p. LCD-34 to LCD-36

NDC Position: NDC says that previously authorized and collected but unused funding for rate reform outreach should offset Marketing, Research, & Analytics budget request. The amount should be tracked in a separate account. In the alternative, the projected budget amount could be reduced by \$4.165M, an estimated amount of unspent collected funding.

Exhibit NDC (Bautista), p. ii, p. 22 to 23

Chapter 16 - NDC vs. SDG&E

Part C - Other

2. SDG&E-45-2R - PRESENT AND PROPOSED GAS TRANSPORTATION REVENUE & RATES

Issue #	Subject	Reference
1. SDG&E45.001	Affordability	16C2-a1
TOTAL	TOTAL	

CHAPTER 16C2-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
NDC Differences to SDG&E Requests

Exhibit No.: SDG&E-45-2R
Area: PRESENT AND PROPOSED GAS TRANSPORTATION REVENUE & RATES
Witness: Chaudhury, Iftekarul B.
Subject: Affordability

Issue Description: Rate increases

SDG&E Position: SDG&E believes it has fully justified its proposed rate increase in this proceeding.

NDC Position: NDC proposes the following:

1. The Commission must consider the reasonableness of utility requests, with a focus on keeping utility rates affordable for ratepayers.
2. Continued massive increases in utility revenue requirements outpace ratepayer ability to afford, and must be stopped.

Exhibit NDC-01 (Bautista), p. ii

Chapter 16 - NDC vs. SDG&E

Part C - Other

3. SDG&E-46-2R - PRESENT AND PROPOSED ELECTRIC REVENUES & RATES

Issue #	Subject	Reference
1. SDG&E46.000	Affordability	16C3-a1
TOTAL	TOTAL	

CHAPTER 16C3-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
NDC Differences to SDG&E Requests

Exhibit No.: SDG&E-46-2R
Area: PRESENT AND PROPOSED ELECTRIC REVENUES & RATES
Witness: Fang, Cynthia S.
Subject: Affordability

Issue Description: Rate increases

SDG&E Position: SDG&E believes it has fully justified its proposed rate increase in this proceeding.

NDC Position: NDC proposes the following:

1. The Commission must consider the reasonableness of utility requests, with a focus on keeping utility rates affordable for ratepayers.
2. Continued massive increases in utility revenue requirements outpace ratepayer ability to afford, and must be stopped.

Exhibit NDC-01 (Bautista), p. ii

Chapter 17

Differences Between SDG&E and SBUA

Chapter 17 - SBUA vs. SDG&E

Part A - O&M and Capital Expenditures

1. SDG&E-19 - CS - INFORMATION & TECHNOLOGIES

a. O&M - NON-SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	SBUA	SBUA vs. SDG&E	
1. 1IN002.000	4,812	5,037	225	17A1-a1
TOTAL	4,812	5,037	225	

CHAPTER 17A1-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
SBUA Differences to SDG&E Requests

Exhibit No.: SDG&E-19
Area: CS - INFORMATION & TECHNOLOGIES
Witness: Davidson, Lisa C.

NONSHARED O&M

Subject: Business Services
Workpaper: 11N002.000

SDG&E Position: Business Services (BuS) provides customer-focused education, expertise and analysis surrounding energy rates, tariff services, energy efficiency, demand response, safety, and regulatory information through various channels.

SDG&E chose a base year forecast method with changes for: (a) AB802 (Commercial Benchmarking) and (b) FOF business optimization.

Exhibit SDG&E-19, p. LCD 20 to LCD-26

SBUA Position: SBUA proposes an additional \$225,000 under "Business Services" to be allocated for and conditioned on SDG&E hiring two full-time personnel to serve as customer service representatives specifically trained to handle questions specific to small commercial customers.

Exhibit SBUA-Brown, p. 3

SDG&E should implement education and outreach campaigns that specifically target small businesses.

SBUA recommends SDG&E create at least one department or organization that is specifically dedicated to shaping Sempra's company-wide interactions and policies to improve services for small business customers and to connect them with tools, resources, programs, services, and integrated demand-side management (DSM) offerings.

Exhibit SBUA-Rafii, p 8 and 9

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>SBUA</u>	<u>Difference</u>
Labor	3,912	4,137	225
NonLabor	900	900	0
Nonstandard	0	0	0
TOTAL	4,812	5,037	225

Chapter 17 - SBUA vs. SDG&E

Part A - O&M and Capital Expenditures

2. SDG&E-20 - SUPPLY MANAGEMENT & LOGISTICS AND SUPPLIER DIVERSITY

a. O&M - NON-SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	SBUA	SBUA vs. SDG&E	
1. 1SS001.000	4,119	3,881	(238)	17A2-a1
TOTAL	4,119	3,881	(238)	

CHAPTER 17A2-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
SBUA Differences to SDG&E Requests

Exhibit No.: SDG&E-20
Area: SUPPLY MANAGEMENT & LOGISTICS AND SUPPLIER DIVERSITY
Witness: Furbush, Sydney L.

NONSHARED O&M

Subject: LOGISTICS SHOPS SOUTH - POOL WAREHOUSING
Workpaper: 1SS001.000

SDG&E Position: SDG&E requests \$5.039* million for TY 2019 for Inventory Management.

Inventory Management is comprised of the following workpapers:

WP	2019
1SS001	\$4.119
1SS004	\$0.921
Total	\$5.040*

*Difference of \$0.001 due to rounding.

Exhibit SDG&E-20, p. DW-12 to DW-13

SBUA Position: SBUA proposes to reduce SDG&E's funding for Inventory Management from \$5.038 million to \$4.800 million (a reduction of \$.238 million).

Note: SBUA testimony does not provide labor and non-labor split for the reduction. Since this workpaper group is comprised of two workpapers, for the purpose of the Comparison Exhibit, labor is reduced by \$0.238 million for workpaper 1SS001.

Exhibit SBUA (Brown), p. 15

Proposed TY2019 Forecast (in thousands of 2016 dollars)

<u>Expense Type</u>	<u>SDG&E</u>	<u>SBUA</u>	<u>Difference</u>
Labor	3,985	3,747	-238
NonLabor	134	134	0
Nonstandard	0	0	0
TOTAL	4,119	3,881	-238

Chapter 17 - SBUA vs. SDG&E

Part A - O&M and Capital Expenditures

2. SDG&E-20 - SUPPLY MANAGEMENT & LOGISTICS AND SUPPLIER DIVERSITY

b. O&M - SHARED

Workpaper	2019 (in 2016 \$, 000s)			Reference
	SDG&E	SBUA	SBUA vs. SDG&E	
1. 1SS00A-USS.ALL	803	35	(768)	17A2-b1
2. 1SS00E-USS.ALL	719	500	(219)	17A2-b2
TOTAL	1,522	535	(987)	

CHAPTER 17A2-b1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
SBUA Differences to SDG&E Requests

Exhibit No.: SDG&E-20
Area: SUPPLY MANAGEMENT & LOGISTICS AND SUPPLIER DIVERSITY
Witness: Furbush, Sydney L.

SHARED SERVICES O&M

Subject: CATEGORY MANAGEMENT
Workpaper: 1SS00A-USS.ALL

SDG&E Position: SDG&E requests \$2.668* million for TY 2019 for Procurement/Category Management.

Procurement/Category Management is comprised of the following workpapers:

WP	2019
2100-3013	\$1.111
2100-3331	\$0.803
2100-3332	\$0.755
Total	\$2.669*

*Difference of \$0.001 due to rounding.

Exhibit SDG&E-20, p. DW-16

SBUA Position: SBUA proposes to reduce SDG&E's funding for Procurement/Category Management from \$2.668 million to \$1.900 million (a reduction of \$.768 million).

Note: SBUA testimony does not provide labor and non-labor split for the reduction. Since this workpaper group is comprised of three workpapers, for the purpose of the Comparison Exhibit, labor is reduced by \$0.768 million for workpaper 2100-3331.

Exhibit SBUA (Brown), p. 15

CHAPTER 17A2-b1

Proposed TY2019 Forecast (in thousands of 2016 dollars)

SDG&E	Labor	NLbr	NSE	Total
2100-3013.000	621	489	0	1,110
2100-3331.000	803	0	0	803
2100-3332.000	746	9	0	755
Total	2,170	498	0	2,668

SBUA	Labor	NLbr	NSE	Total
2100-3331.000	35	0	0	35
Total	35	0	0	35

Difference	Labor	NLbr	NSE	Total
2100-3013.000	0	0	0	0
2100-3331.000	-768	0	0	-768
2100-3332.000	0	0	0	0
Total	-768	0	0	-768

CHAPTER 17A2-b2

San Diego Gas & Electric Company
 2019 Test Year GRC A.17-10-007
 SBUA Differences to SDG&E Requests

Exhibit No.: SDG&E-20
Area: SUPPLY MANAGEMENT & LOGISTICS AND SUPPLIER DIVERSITY
Witness: Furbush, Sydney L.

SHARED SERVICES O&M

Subject: SUPPLY CHAIN POLICY & INTEGRATION
Workpaper: 1SS00E-USS.ALL

SDG&E Position: SDG&E requests \$0.720* million for TY 2019 for Policy & Integration.

*Amount differ from table below due to rounding.

Exhibit SDG&E-20, p. DW-16 to DW-17

SBUA Position: SBUA proposes to reduce SDG&E's funding for Policy & Integration (Supply Chain) from \$0.719 million to \$0.500 million (a reduction of \$.219 million).

Note: SBUA testimony does not provide labor and non-labor split for the reduction. For the purpose of the Comparison Exhibit, labor is reduced by \$0.219 million.

Exhibit SBUA (Brown), p. 15-16

Proposed TY2019 Forecast (in thousands of 2016 dollars)

SDG&E	Labor	NLbr	NSE	Total
2100-3016.000	703	16	0	719
Total	703	16	0	719

SBUA	Labor	NLbr	NSE	Total
2100-3016.000	484	16	0	500
Total	484	16	0	500

Difference	Labor	NLbr	NSE	Total
2100-3016.000	-219	0	0	-219
Total	-219	0	0	-219

Chapter 17 - SBUA vs. SDG&E

Part C - Other

1. SDG&E-15-2R - ELECTRIC DISTRIBUTION O&M

Issue #	Subject	Reference
1. SDG&E15.002	Electric Distribution and Engineering: outreach efforts targeted at small businesses	17C1-a1
TOTAL	TOTAL	

CHAPTER 17C1-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
SBUA Differences to SDG&E Requests

Exhibit No.: SDG&E-15-2R
Area: ELECTRIC DISTRIBUTION O&M
Witness: Speer, William H.
Subject: Electric Distribution and Engineering: outreach efforts targeted at small businesses

Issue Description:

SDG&E Position: SDG&E believes SBUA's recommendations should be disregarded and recommends the Commission adopt SDG&E's forecasted expenses for Distribution and Engineering.

SDG&E agrees with the importance of engaging every customer in energy solutions. SDG&E has established a budget to assist all customers with interconnecting to the electric distribution grid safely and reliably. The \$4.299 million funding request is based on a three-year average of recorded costs plus incremental funding for proposed activities. The funding request has been justified through detailed cost estimates described in testimony, workpapers, and data requests and is necessary to complete proposed activities. It is infeasible to reallocate 25% of this request as SBUA has requested without yet additional incremental funding.

Exhibit SDG&E-215, p. WHS-56 to WHS-59

SBUA Position: SBUA recommends that SDG&E focus some of its outreach efforts to help small businesses understand and engage in DG. SDG&E forecasts \$4.299 million for its Electric Distribution and Engineering, which includes Distribution Energy Resources Outreach program for a communication campaign. SBUA recommends that the commission require least 25% of this \$4.299 million be spent on outreach efforts that specifically target small commercial customers.

SBUA also recommends SDG&E offer the equivalent of renewable meter adaptors for small commercial customers.

Exhibit SBUA (Rafii), p. 14-15

Chapter 17 - SBUA vs. SDG&E

Part C - Other

2. SDG&E-20 - SUPPLY MANAGEMENT & LOGISTICS AND SUPPLIER DIVERSITY

Issue #	Subject	Reference
1. SDG&E20.000	Track and report spending on non-diverse "small businesses" and conduct comprehensive study	17C2-a1
TOTAL	TOTAL	

CHAPTER 17C2-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
SBUA Differences to SDG&E Requests

Exhibit No.: SDG&E-20
Area: SUPPLY MANAGEMENT & LOGISTICS AND SUPPLIER DIVERSITY
Witness: Furbush, Sydney L.
Subject: Track and report spending on non-diverse "small businesses" and conduct comprehensive study

Issue Description:

SDG&E Position: SDG&E maintain that the proposals to track and report spending on non-diverse "small businesses" and to conduct a study on how to provide assistance to non-diverse small businesses are outside the scope of this General Rate Case.

Exhibit SDG&E-220, p. JC/SF-9 to JC/SF-11

SBUA Position: SBUA recommends that the Commission require the utilities to track their spend on small businesses in their territories and implement future goals to increase contracting spend with both non-diverse and diverse small businesses. SBUA also recommends the Commission require the utilities to conduct a comprehensive study on the question of how best to provide targeted assistance to non-diverse small businesses to participate in the utilities' procurement spend and submit this study as part of the utilities' next Phase 1 GRC.

Exhibit SBUA (Rafii), p. 17

Chapter 17 - SBUA vs. SDG&E

Part C - Other

3. SDG&E-43-2R - POST-TEST YEAR RATEMAKING

Issue #	Subject	Reference
1. SDG&E43.002	GRC Term	17C3-a1
TOTAL	TOTAL	

CHAPTER 17C3-a1

San Diego Gas & Electric Company
2019 Test Year GRC A.17-10-007
SBUA Differences to SDG&E Requests

Exhibit No.: SDG&E-43-2R
Area: POST-TEST YEAR RATEMAKING
Witness: Deremer, Kenneth J.
Subject: GRC Term

Issue Description:

SDG&E Position: SDG&E proposes a four-year term (2019-2022) for this GRC cycle.

Exhibit SDG&E-43-2R, p. KJD-1

SBUA Position: SBUA recommends that the Commission continue using a 3-year GRC period for Sempra. If the Commission authorizes a 4-year GRC period for Sempra, it should only authorize such a change in term for the upcoming GRC period.

Exhibit SBUA1 (Brown), p. 4