

Company: San Diego Gas & Electric Company (U 902 M)  
Proceeding: 2024 General Rate Case  
Application: A.22-05-016  
Exhibit: SDG&E-44-R

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

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



**August 2022**

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## **SUMMARY**

San Diego Gas & Electric (SDG&E) proposes \$3,007,108,000 for its Test Year (TY) 2024 General Rate Case (GRC) revenue requirement. The electric revenue requirement is \$2,343,514,000 and the gas revenue requirement is \$663,594,000.

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

**I. INTRODUCTION**

My testimony presents the results of the Results of Operations (RO) model for SDG&E. The RO model is designed to meet the requirements set forth in the California Public Utilities Commission’s (CPUC or Commission) Rate Case Plan<sup>1</sup> and prior GRC decisions. The RO model compiles all of the cost estimates put before the Commission in this proceeding into an income statement format to estimate the amount of revenue needed for SDG&E to recover its costs to provide service and to earn an authorized rate of return on its investment. The inputs used in the RO model include SDG&E forecasted expenses, taxes, depreciation, return, and rate base, which are provided in Tables RH-1 through 58 (*see* Appendix B). The results of the RO model culminate in the summary of earnings detailing the 2024 revenue requirement request.

The purpose of this revised exhibit is to revise SDG&E’s 2024 revenue requirement request. SDG&E has incorporated into testimony and workpapers a number of corrections and revisions that were not feasible to submit in time with the initial Application, or were identified after the Application’s submission. Table 1 below summarizes changes to the 2024 revenue requirement.

**Table 1  
Summary of GRC Revenue Requirement  
Changes  
(Thousands of Dollars)**

|                      | <u>2024</u>      |
|----------------------|------------------|
| Application          | 3,021,900        |
| Corrections          | (14,792)         |
| Total Revised Filing | <u>3,007,108</u> |

SDG&E’s Test Year 2024 combined gas and electric revenue requirement revised request is \$3,007,108,000, as shown in Table RH-1, Line 3. Tables RH-2 and RH-5 provide separate summaries of earnings data for the Electric and Gas Departments, respectively. These tables

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<sup>1</sup> See D.20-01-002.

1 summarize TY 2024 revenue and costs at both present and proposed rates. The revenue at  
2 present rates is the authorized base margin revenue effective as of January 1, 2022. For details  
3 on gas revenues at present and proposed rates, please refer to the Present and Proposed Gas  
4 Transportation Revenues & Rates testimony of Sharim Chaudhury (Exhibit (Ex.) SDG&E-47).  
5 Details on electric revenues at present and proposed rates are included in the Present and  
6 Proposed Electric Revenues & Rates testimony of Jeff Stein (Ex. SDG&E-48).

7 SDG&E forecasts these expenditures to continue to safely provide utility service to  
8 customers, maintain adequate system reliability, enable the clean energy transition, provide  
9 responsive customer services, and comply with governmental regulations and orders applicable  
10 to SDG&E, as discussed by various witnesses' testimony. SDG&E also seeks to recover costs  
11 for taxes and depreciation associated with plant investments. The Tax and Depreciation  
12 testimonies of Ragan Reeves (Ex. SDG&E-37) and Dane A. Watson (Ex. SDG&E-36),  
13 respectively, provide details. In addition, this request includes the revenue necessary to  
14 compensate investors for their capital investment in the utility at the authorized levels adopted in  
15 the Cost of Capital proceeding.<sup>2</sup>

## 16 **II. SCOPE**

17 Accumulated balances for regulatory accounts (balancing, tracking, or memorandum)  
18 discussed in the Regulatory Accounts testimony of Jason Kupfersmid (Ex. SDG&E-43) are not  
19 included in the TY 2024 revenue requirement described in my testimony. There are no deferred  
20 revenues included in the TY 2024 estimates. Commodity costs for natural gas and electricity as  
21 well as the recovery of costs under the jurisdiction of the Federal Energy Regulatory  
22 Commission (FERC) are not addressed in the GRC.

23 SDG&E owns a 20% share of the San Onofre Nuclear Generating Station (SONGS).  
24 Traditionally, SDG&E has recovered its costs for its 20% ownership interest in SONGS based on  
25 the outcome of the Southern California Edison Company's (SCE) GRC (for SONGS costs billed  
26 by SCE to SDG&E) and the SDG&E GRC (for SDG&E's internal costs). SDG&E's total  
27 revenue requirement request will consist of SDG&E's 20% share of the costs associated with the  
28 Marine Mitigation and MIP workers' compensation costs submitted by SCE in its TY 2021 GRC

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<sup>2</sup> See D.19-12-056.

1 filing.<sup>3</sup> Please refer to the Environmental Services and San Onofre Nuclear Generating Station  
2 (SONGS) testimony of Brittany Syz (Ex. SDG&E-24) for SONGS-related costs and Mr.  
3 Kupfersmid's testimony (Ex. SDG&E-43) for details on the regulatory treatment pertaining to  
4 SONGS.

5 SDG&E provides electric service under the jurisdiction of two primary regulatory bodies:  
6 the Commission and the FERC, which regulates electric transmission. SDG&E is presenting this  
7 Application in an unbundled format consistent with its most recent GRC Decision (D.) 19-09-  
8 051; all common costs, costs that benefit electric and gas, have been separated into Unbundled  
9 Cost Categories. SDG&E provides gas service under the jurisdiction of this Commission.

10 SDG&E also wholly owns and operates four electric generation facilities: Palomar,  
11 Miramar, Cuyamaca, and Desert Star. Cost for these generation facilities are included in the  
12 Electric Department summaries.

### 13 **III. ELEMENTS OF THE RO CALCULATION**

#### 14 **A. Revenue Requirement**

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

#### 21 **B. Miscellaneous Revenues**

22 Miscellaneous revenues consist of fees and revenues collected by SDG&E for the  
23 provision of specific products or services from non-rate sources and any revenues returned to the  
24 ratepayers pursuant to previous Commission decisions.<sup>4</sup> Miscellaneous revenues reduce the  
25 amount of electric and gas sales revenues to be collected from customers for electric and gas  
26 utility services (*i.e.*, base margin), as explained by the Miscellaneous Revenues testimony of  
27 Christine Fischer (Ex. SDG&E-42).

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<sup>3</sup> See D.21-08-036 at 553-554.

<sup>4</sup> D.19-09-051 at 671.

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

2           The testimonies addressing operating expenses in this Application describe the estimating  
3 methods used and the significant events reflected in forecasts for each expense area. This  
4 Application uses cost center structures and project structures consistent with internal budgeting  
5 methods in the development of the test year revenue requirement. All summary tables for O&M  
6 are presented using a cost center format.<sup>5</sup>

7           For purposes of calculating overheads and escalation, operating expenses are categorized  
8 in the RO model calculations between labor expense and materials and services (also known as  
9 non-labor) expense.

10          O&M expense estimates for each category of expense are summarized for the 2021  
11 recorded and 2024 estimated year in constant 2021 dollars. Constant dollars refer to costs  
12 unadjusted for inflation. As described in the Cost Escalation testimony of Scott Wilder (Ex.  
13 SDG&E-41), labor and non-labor escalation rates were applied to the 2021 constant dollar  
14 estimates to determine the estimated test year O&M expense in 2024 dollar terms. Certain non-  
15 labor O&M expense estimates are not subject to escalation rates and are presented in nominal  
16 dollars. These costs are referred throughout this Application as “Non-Standard Escalation” or  
17 NSE. An example of NSE costs is certain contractual costs contained in existing agreements.

18          O&M expense forecasts are presented in testimonies in two groupings: Shared Services  
19 (SS) and Non-Shared Services (NSS). SS are O&M expenses incurred by SDG&E and billed to  
20 Southern California Gas Company (SoCalGas) or Corporate Center, as the entity or entities  
21 receiving those services (or SS can be billed to SDG&E if SoCalGas incurs O&M expenses for  
22 the benefit of SDG&E). The second group of O&M expenses (NSS) are expenses incurred by  
23 SDG&E that are not subject to billing. Costs have been separated in this manner so that cross-  
24 company billings include appropriate overheads and are properly allocated. O&M SS billings  
25 and policy are explained in the joint Shared Services Billing, Shared Assets Billing,  
26 Segmentation, & Capital Reassignments testimony of Angel N. Le and Paul D. Malin (Ex. SCG-  
27 30/SDG&E-34). In the Summary of Earnings tables of my testimony, O&M expenses  
28 summarized on Line 21 of Table RH-1 include SS and NSS. Details of NSS and SS costs are  
29 found in Table RH-6.

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<sup>5</sup> D.08-07-046 at 106 (Ordering Paragraph (OP) 22).

1 As stated earlier, SDG&E expense forecasts are stated in cost center format.<sup>6</sup> For  
2 purposes of allocating O&M costs between the electric distribution, electric generation, and gas  
3 unbundled cost categories, between expense or capital, and between CPUC or FERC  
4 jurisdictions, a conversion of cost center forecasts to FERC Uniform System of Accounts format  
5 is performed. The translation is based on 2021 recorded FERC settlements with adjustments  
6 made by various witnesses to reflect 2024 forecasted O&M activities. The finalized cost center  
7 factors are used to appropriately map O&M cost center forecasts to FERC accounts to produce  
8 the proper basis to apply segmentation and reassignment ratios. Please see Appendix C for a  
9 Cost Center to FERC mapping which provides the ratio of each cost center's O&M forecast  
10 allocation to a FERC account. Please see the joint testimony of Ms. Le and Mr. Malin  
11 (Ex. SCG-30/SDG&E-34) for details on the development of reassignment and segmentation  
12 factors.

13 **D. Capital-Related Costs**

14 Capital-related costs include depreciation, income taxes, ad valorem taxes, payroll taxes,  
15 and return on investment. The driver of these costs is the capital investment in utility rate base.  
16 Capital investment forecasts are sponsored by various SDG&E witnesses. The utility rate base is  
17 presented in the Rate Base testimony of Steven P. Dais (Ex. SDG&E-35).<sup>7</sup>

18 Mr. Dais's testimony also includes a request to capitalize prepaid cloud computing-  
19 related costs. Mr. Dais explains that if the Commission does not adopt SDG&E's proposal to  
20 capitalize such costs, then the Commission should include the prepaid cloud computing-related  
21 costs as O&M.<sup>8</sup> Appendix D of my testimony provides an illustration of how these proposed  
22 capital costs would be translated into O&M in the RO model.

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<sup>6</sup> D.08-07-046 at 106 (OP 22).

<sup>7</sup> Consistent with the policy outlined in the testimony of Jonathan T. Woldemariam (Ex. SDG&E-13), the 2024 test-year revenue requirement does not include the capital-related costs from the illustrative 2022-2023 direct capital forecasts.

<sup>8</sup> See Ex. SDG&E-35 at Sections IV.A.



1           **E.     Rate of Return**

2           The TY 2024 revenues at Proposed Rates reflect an authorized rate of return of 7.55%  
3 based on 10.2% return on equity (ROE).<sup>9</sup> The authorized rate of return and ROE are not in scope  
4 of the instant proceeding. Rather, they are determined through a separate proceeding before the  
5 CPUC, the Cost of Capital, and are inputs into the revenue requirement calculation. To the  
6 extent SDG&E’s rate of return and/or ROE changes in the Cost of Capital proceeding,<sup>10</sup> such  
7 updates will be reflected in the calculations for the final revenue requirement in this proceeding.

8           **IV.    RECORDED DATA**

9           Adjustments have been made to the 2021 O&M data to exclude all revenues and  
10 expenses that are recovered through separate filings before the Commission or the FERC.  
11 Examples of excluded costs are Demand Side Management (DSM), Energy Savings Assistance  
12 Program (ESAP), and California Alternate Rates for Energy (CARE) costs. Accordingly,  
13 SDG&E’s witnesses present adjusted-recorded data.

14           **V.     RO MODEL ENHANCEMENTS**

15           There were no major modifications made to the RO model since the TY 2019 GRC filing.

16           **VI.    CONCLUSION**

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

20           This concludes my prepared direct testimony.

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<sup>9</sup> SDG&E Advice Letter 3529-E/2860-G “Update to the Cost of Capital Mechanism (CCM) to Reflect Decision (D.) 19-12-056,” Effective May 6, 2020, *available at*: <https://tariff.sdge.com/tm2/pdf/2860-G.pdf>.

<sup>10</sup> Application (A.) 22-04-012.

1 **VII. WITNESS QUALIFICATIONS**

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

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

10 I have previously testified before the Commission.

## **APPENDIX A**

### **GLOSSARY OF TERMS**

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

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

**APPENDIX B**

**SUMMARY OF EARNINGS TABLES**

Table RH-1  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
COMBINED SUMMARY OF EARNINGS  
(Thousands of Dollars)

| Line No.                                    | Description                                 | 2024                      | 2024                       |
|---|---|---------------------------|----------------------------|
|   |   | Present Rates<br>(2024\$) | Proposed Rates<br>(2024\$) |
| 1   | Base Margin                                 | 2,323,595                 | 2,970,358                  |
| 2   | Miscellaneous Revenues                      | 17,471                    | 36,750                     |
| 3   | Revenue Requirement                         | 2,341,066                 | 3,007,108                  |
| <u>OPERATING &amp; MAINTENANCE EXPENSES</u> |   |                           |                            |
| 4   | Distribution                                | 189,374                   | 189,374                    |
| 5   | Wildfire Mitigation & Vegetation Management | 174,003                   | 174,003                    |
| 6   | Gas System                                  | 13,669                    | 13,669                     |
| 7   | Gas Transmission                            | 5,103                     | 5,103                      |
| 8   | Generation                                  | 40,809                    | 40,809                     |
| 9   | Procurement                                 | 9,376                     | 9,376                      |
| 10  | Customer Services                           | 102,205                   | 102,205                    |
| 11  | Information Technology & Cybersecurity      | 126,795                   | 126,795                    |
| 12  | Support Services                            | 121,782                   | 121,782                    |
| 13  | Administrative and General                  | 692,979                   | 692,979                    |
| 14  | Subtotal (2021\$)                           | 1,476,094                 | 1,476,094                  |
| 15  | Shared Services Adjustments                 | (27,039)                  | (27,039)                   |
| 16  | Reassignments                               | (242,363)                 | (242,363)                  |
| 17  | FERC Transmission Costs                     | (116,798)                 | (116,798)                  |
| 18  | Escalation                                  | 43,508                    | 43,508                     |
| 19  | Uncollectibles                              | 5,089                     | 6,505                      |
| 20  | Franchise Fees                              | 74,030                    | 93,791                     |
| 21  | Total O&M (2024\$)                          | 1,212,521                 | 1,233,699                  |
| 22  | Depreciation & Amortization                 | 759,987                   | 759,987                    |
| 23  | Taxes on Income                             | (34,039)                  | 158,291                    |
| 24  | Taxes Other Than on Income                  | 187,604                   | 187,604                    |
| 25  | Total Operating Expenses                    | 2,126,072                 | 2,339,580                  |
| 26  | Return                                      | 214,993                   | 667,528                    |
| 27  | Rate Base                                   | 8,825,690                 | 8,841,431                  |
| 28  | Rate of Return                              | 2.44%                     | 7.55%                      |

Table RH-2  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
ELECTRIC SUMMARY OF EARNINGS  
(Thousands of Dollars)

| Line No.                                    | Description                                 | 2024                      | 2024                       |
|---|---|---------------------------|----------------------------|
|   |   | Present Rates<br>(2024\$) | Proposed Rates<br>(2024\$) |
| 1   | Base Margin                                 | \$ 1,858,257              | \$ 2,313,138               |
| 2   | Miscellaneous Revenues                      | 14,635                    | 30,376                     |
| 3   | Revenue Requirement                         | \$ 1,872,892              | \$ 2,343,514               |
| <u>OPERATING &amp; MAINTENANCE EXPENSES</u> |   |                           |                            |
| 4   | Distribution                                | 145,953                   | 145,953                    |
| 5   | Wildfire Mitigation & Vegetation Management | 170,170                   | 170,170                    |
| 6   | Gas System                                  | 418                       | 418                        |
| 7   | Gas Transmission                            | -                         | -                          |
| 8   | Generation                                  | 40,809                    | 40,809                     |
| 9   | Procurement                                 | 9,376                     | 9,376                      |
| 10  | Customer Services                           | 63,348                    | 63,348                     |
| 11  | Information Technology & Cybersecurity      | 92,738                    | 92,738                     |
| 12  | Support Services                            | 94,678                    | 94,678                     |
| 13  | Administrative and General                  | 580,785                   | 580,785                    |
| 14  | Subtotal (2021\$)                           | 1,198,275                 | 1,198,275                  |
| 15  | Shared Services Adjustments                 | (30,845)                  | (30,845)                   |
| 16  | Reassignments                               | (188,399)                 | (188,399)                  |
| 17  | FERC Transmission Costs                     | (116,798)                 | (116,798)                  |
| 18  | Escalation                                  | 30,640                    | 30,640                     |
| 19  | Uncollectibles (0.219%)                     | 4,070                     | 5,066                      |
| 20  | Franchise Fees (3.4573%)                    | 64,246                    | 79,972                     |
| 21  | Total O&M (2024\$)                          | 961,189                   | 977,911                    |
| 22  | Depreciation & Amortization                 | 605,900                   | 605,900                    |
| 23  | Taxes on Income                             | (13,142)                  | 122,229                    |
| 24  | Taxes Other Than on Income                  | 141,213                   | 141,213                    |
| 25  | Total Operating Expenses                    | \$ 1,695,159              | \$ 1,847,253               |
| 26  | Return                                      | 177,733                   | 496,261                    |
| 27  | Rate Base                                   | 6,561,353                 | 6,572,998                  |
| 28  | Rate of Return                              | 2.71%                     | 7.55%                      |

Table RH-3  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
ELECTRIC DISTRIBUTION SUMMARY OF EARNINGS  
(Thousands of Dollars)

| Line<br>No.                                 | Description                                 | 2024<br>Present Rates<br>(2024\$) | 2024<br>Proposed Rates<br>(2024\$) |
|---|---|-----------------------------------|------------------------------------|
| 1   | Base Margin                                 | \$ 1,648,129                      | \$ 2,078,553                       |
| 2   | Miscellaneous Revenues                      | 14,635                            | 30,376                             |
| 3   | Revenue Requirement                         | \$ 1,662,764                      | \$ 2,108,930                       |
| <u>OPERATING &amp; MAINTENANCE EXPENSES</u> |   |                                   |                                    |
| 4   | Distribution                                | 144,968                           | 144,968                            |
| 5   | Wildfire Mitigation & Vegetation Management | 170,170                           | 170,170                            |
| 6   | Gas System                                  | 416                               | 416                                |
| 7   | Gas Transmission                            | -                                 | -                                  |
| 8   | Generation                                  | -                                 | -                                  |
| 9   | Procurement                                 | -                                 | -                                  |
| 10  | Customer Services                           | 63,173                            | 63,173                             |
| 11  | Information Technology & Cybersecurity      | 88,908                            | 88,908                             |
| 12  | Support Services                            | 90,267                            | 90,267                             |
| 13  | Administrative and General                  | 551,390                           | 551,390                            |
| 14  | Subtotal (2021\$)                           | 1,109,292                         | 1,109,292                          |
| 15  | Shared Services Adjustments                 | (29,336)                          | (29,336)                           |
| 16  | Reassignments                               | (181,856)                         | (181,856)                          |
| 17  | FERC Transmission Costs                     | (116,798)                         | (116,798)                          |
| 18  | Escalation                                  | 27,165                            | 27,165                             |
| 19  | Uncollectibles                              | 3,609                             | 4,552                              |
| 20  | Franchise Fees                              | 56,981                            | 71,862                             |
| 21  | Total O&M (2024\$)                          | 869,057                           | 884,881                            |
| 22  | Depreciation & Amortization                 | 536,608                           | 536,608                            |
| 23  | Taxes on Income                             | (22,696)                          | 105,646                            |
| 24  | Taxes Other Than on Income                  | 128,347                           | 128,347                            |
| 25  | Total Operating Expenses                    | \$ 1,511,316                      | \$ 1,655,482                       |
| 26  | Return                                      | 151,447                           | 453,448                            |
| 27  | Rate Base                                   | \$ 5,994,994                      | \$ 6,005,932                       |
| 28  | Rate of Return                              | 2.53%                             | 7.55%                              |



Table RH-4  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
GENERATION SUMMARY OF EARNINGS  
(Thousands of Dollars)

| Line No.                                    | Description                                 | 2024                      |                            |
|---|---|---------------------------|----------------------------|
|   |   | Present Rates<br>(2024\$) | Proposed Rates<br>(2024\$) |
| 1   | Base Margin                                 | \$ 210,128                | \$ 234,585                 |
| 2   | Miscellaneous Revenues                      | -                         | -                          |
| 3   | Revenue Requirement                         | \$ 210,128                | \$ 234,585                 |
| <u>OPERATING &amp; MAINTENANCE EXPENSES</u> |   |                           |                            |
| 4   | Distribution                                | 984                       | 984                        |
| 5   | Wildfire Mitigation & Vegetation Management | -                         | -                          |
| 6   | Gas System                                  | 1                         | 1                          |
| 7   | Gas Transmission                            | -                         | -                          |
| 8   | Generation                                  | 40,809                    | 40,809                     |
| 9   | Procurement                                 | 9,376                     | 9,376                      |
| 10  | Customer Services                           | 175                       | 175                        |
| 11  | Information Technology & Cybersecurity      | 3,831                     | 3,831                      |
| 12  | Support Services                            | 4,412                     | 4,412                      |
| 13  | Administrative and General                  | 29,395                    | 29,395                     |
| 14  | Subtotal (2021\$)                           | 88,984                    | 88,984                     |
| 15  | Shared Services Adjustments                 | (1,510)                   | (1,510)                    |
| 16  | Reassignments                               | (6,542)                   | (6,542)                    |
| 17  | FERC Transmission Costs                     | -                         | -                          |
| 18  | Escalation                                  | 3,475                     | 3,475                      |
| 19  | Uncollectibles                              | 460                       | 514                        |
| 20  | Franchise Fees                              | 7,265                     | 8,110                      |
| 21  | Total O&M (2024\$)                          | 92,131                    | 93,030                     |
| 22  | Depreciation & Amortization                 | 69,292                    | 69,292                     |
| 23  | Taxes on Income                             | 9,553                     | 16,583                     |
| 24  | Taxes Other Than on Income                  | 12,866                    | 12,866                     |
| 25  | Total Operating Expenses                    | \$ 183,842                | \$ 191,771                 |
| 26  | Return                                      | 26,286                    | 42,813                     |
| 27  | Rate Base                                   | \$ 566,359                | \$ 567,066                 |
| 28  | Rate of Return                              | 4.64%                     | 7.55%                      |

Table RH-5  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
GAS SUMMARY OF EARNINGS  
(Thousands of Dollars)

| Line No.                                    | Description                                 | 2024                      | 2024                       |
|---|---|---------------------------|----------------------------|
|   |   | Present Rates<br>(2024\$) | Proposed Rates<br>(2024\$) |
| 1   | Base Margin                                 | \$ 465,338                | \$ 657,221                 |
| 2   | Miscellaneous Revenues                      | 2,836                     | 6,373                      |
| 3   | Revenue Requirement                         | \$ 468,174                | \$ 663,594                 |
| <u>OPERATING &amp; MAINTENANCE EXPENSES</u> |   |                           |                            |
| 4   | Distribution                                | 43,421                    | 43,421                     |
| 5   | Wildfire Mitigation & Vegetation Management | 3,833                     | 3,833                      |
| 6   | Gas System                                  | 13,251                    | 13,251                     |
| 7   | Gas Transmission                            | 5,103                     | 5,103                      |
| 8   | Generation                                  | -                         | -                          |
| 9   | Procurement                                 | -                         | -                          |
| 10  | Customer Services                           | 38,857                    | 38,857                     |
| 11  | Information Technology & Cybersecurity      | 34,056                    | 34,056                     |
| 12  | Support Services                            | 27,103                    | 27,103                     |
| 13  | Administrative and General                  | 112,194                   | 112,194                    |
| 14  | Subtotal (2021\$)                           | 277,819                   | 277,819                    |
| 15  | Shared Services Adjustments                 | 3,806                     | 3,806                      |
| 16  | Reassignments                               | (53,964)                  | (53,964)                   |
| 17  | FERC Transmission Costs                     |                           |                            |
| 18  | Escalation                                  | 12,868                    | 12,868                     |
| 19  | Uncollectibles (0.219%)                     | 1,019                     | 1,439                      |
| 20  | Franchise Fees (2.1027%)                    | 9,785                     | 13,819                     |
| 21  | Total O&M (2024\$)                          | 251,333                   | 255,787                    |
| 22  | Depreciation & Amortization                 | 154,087                   | 154,087                    |
| 23  | Taxes on Income                             | (20,897)                  | 36,062                     |
| 24  | Taxes Other Than on Income                  | 46,391                    | 46,391                     |
| 25  | Total Operating Expenses                    | \$ 430,914                | \$ 492,327                 |
| 26  | Return                                      | 37,261                    | 171,267                    |
| 27  | Rate Base                                   | 2,264,337                 | 2,268,433                  |
| 28  | Rate of Return                              | 1.65%                     | 7.55%                      |

Table RH-6  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024

(Thousands of Dollars)

| Line No. | Description                                 | 2024                       | 2024                   | 2024           |
|----------|---|----------------------------|------------------------|----------------|
|          |   | <u>Non-Shared Services</u> | <u>Shared Services</u> | <u>Total</u>   |
|          |   | Proposed Rates             | Proposed Rates         | Proposed Rates |
|          |   | (2021\$)                   | (2021\$)               | (2021\$)       |
| 1        | Base Margin                                 |                            |                        |                |
| 2        | Miscellaneous Revenues                      |                            |                        |                |
| 3        | Revenue Requirement                         |                            |                        |                |
|          | <u>OPERATING &amp; MAINTENANCE EXPENSES</u> |                            |                        |                |
| 4        | Distribution                                | 189,374                    | -                      | 189,374        |
| 5        | Wildfire Mitigation & Vegetation Management | 174,003                    | -                      | 174,003        |
| 6        | Gas System                                  | 13,669                     | -                      | 13,669         |
| 7        | Gas Transmission                            | 5,103                      | -                      | 5,103          |
| 8        | Generation                                  | 40,809                     | -                      | 40,809         |
| 9        | Procurement                                 | 9,376                      | -                      | 9,376          |
| 10       | Customer Services                           | 102,205                    | -                      | 102,205        |
| 11       | Information Technology & Cybersecurity      | 27,132                     | 99,663                 | 126,795        |
| 12       | Support Services                            | 93,579                     | 28,203                 | 121,782        |
| 13       | Administrative and General                  | 677,992                    | 14,987                 | 692,979        |
| 14       | Subtotal (2021\$)                           | 1,333,242                  | 142,852                | 1,476,094      |
| A        | Shared Services Billed Out                  | 0                          | (61,072)               | (61,072)       |
| B        | Shared Services Billed In                   | 0                          | 20,150                 | 20,150         |
| C        | Shared Services Overhead Credit             | 0                          | (25,828)               | (25,828)       |
| D        | Shared Services Billed In Overheads         | 0                          | 15,697                 | 15,697         |
| E        | Corporate Reallocation                      | 2,620                      | -                      | 2,620          |
| F        | Subtotal                                    | 2,620                      | (51,053)               | (48,433)       |
| G        | Shared Asset Expense                        | 68,426                     | -                      | 68,426         |
| H        | Billed Capital Overhead Credit              | 0                          | (47,032)               | (47,032)       |
| I        | SOP 98 Expense                              | -                          | 0                      | -              |
| 15       | Total Shared Service Adjustments            | 71,046                     | (98,085)               | (27,039)       |
| 16       | Total                                       | 1,404,288                  | 44,767                 | 1,449,055      |

Table RH-7  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
DISTRIBUTION COMBINED  
(Thousands of Dollars)

| Witness Name         | Workpaper Group No. | Description                                   | 2021                       | 2024               | 2024               |
|----------------------|---------------------|---|----------------------------|--------------------|--------------------|
|                      |                     |   | Adjusted-Recorded (2021\$) | Estimated (2021\$) | Estimated (2024\$) |
| Tyson J. Swetek      | 1ED001              | Reliability and Capacity                      | 2,312                      | 2,461              | 2,661              |
| Tyson J. Swetek      | 1ED002              | Construction Management                       | 4,056                      | 4,043              | 4,200              |
| Tyson J. Swetek      | 1ED003              | Electric System Operations                    | 31,073                     | 41,948             | 43,791             |
| Tyson J. Swetek      | 1ED005              | ET&D: Operations Services                     | 2,235                      | 2,179              | 2,376              |
| Tyson J. Swetek      | 1ED006              | ET&D: Substation C&O                          | 10,362                     | 9,516              | 10,279             |
| Tyson J. Swetek      | 1ED007              | Distribution Design and Project Management    | 820                        | 1,305              | 1,370              |
| Tyson J. Swetek      | 1ED008              | Electric Regional Operations                  | 35,359                     | 40,767             | 44,114             |
| Tyson J. Swetek      | 1ED009              | Skills & Compliance Training                  | 2,839                      | 3,829              | 4,033              |
| Tyson J. Swetek      | 1ED010              | Service Order Team (SOT)                      | 4,061                      | 4,069              | 4,268              |
| Tyson J. Swetek      | 1ED012              | Electric Engineering                          | 2,085                      | 2,504              | 2,653              |
| Tyson J. Swetek      | 1ED013              | Troubleshooting                               | 9,634                      | 9,634              | 10,553             |
| Tyson J. Swetek      | 1ED014              | Portfolio & Project Management                | 487                        | 512                | 536                |
| Tyson J. Swetek      | 1ED015              | Compliance Management                         | 3,061                      | 7,274              | 7,582              |
| Tyson J. Swetek      | 1ED016              | Officer                                       | 1,286                      | 1,286              | 1,409              |
| Tyson J. Swetek      | 1ED022              | Regional Public Affairs                       | 1,160                      | 1,388              | 1,523              |
|                      |                     | Total   | 110,830                    | 132,715            | 141,349            |
| Jennifer L. Reynolds | 1CT001              | CLEAN TRANSPORTATION - NSS                    | 3,300                      | 4,831              | 5,131              |
|                      |                     | Total   | 3,300                      | 4,831              | 5,131              |
| Fernando Valero      | 1DD001              | Hydrogen Strategy and Implementation          | 616                        | 1,010              | 1,105              |
| Fernando Valero      | 1DD002              | Advanced Clean Technology                     | 1,220                      | 1,376              | 1,508              |
| Fernando Valero      | 1DD003              | Innovation Technology Development             | -                          | 5,000              | 5,230              |
| Fernando Valero      | 1DD004              | Sustainable Communities                       | 180                        | 282                | 292                |
| Fernando Valero      | 1DD005              | Distributed Energy Resource Engineering       | 1,878                      | 2,316              | 2,441              |
|                      |                     | Total   | 3,894                      | 9,984              | 10,577             |
| L. Patrick Kinsella  | 1GD000              | Other Services                                | 69                         | 90                 | 96                 |
| L. Patrick Kinsella  | 1GD001              | Leak Survey                                   | 2,068                      | 2,068              | 2,269              |
| L. Patrick Kinsella  | 1GD002              | R-Locate & Mark                               | 7,115                      | 10,096             | 11,067             |
| L. Patrick Kinsella  | 1GD003              | Main Maintenance                              | 5,009                      | 5,823              | 6,352              |
| L. Patrick Kinsella  | 1GD004              | Service Maintenance                           | 3,294                      | 4,116              | 4,501              |
| L. Patrick Kinsella  | 1GD005              | Tools   | 1,708                      | 1,667              | 1,756              |
| L. Patrick Kinsella  | 1GD006              | Electric Support                              | 515                        | 495                | 533                |
| L. Patrick Kinsella  | 1GD007              | Measurement & Regulation                      | 4,638                      | 5,153              | 5,603              |
| L. Patrick Kinsella  | 1GD008              | Cathodic Protection                           | 2,050                      | 1,834              | 2,012              |
| L. Patrick Kinsella  | 1GD009              | Asset Management                              | 1,077                      | 1,374              | 1,500              |
| L. Patrick Kinsella  | 1GD010              | Operations Management, Supervision & Training | 9,003                      | 9,128              | 9,936              |
|                      |                     | Total   | 36,546                     | 41,844             | 45,626             |
|                      |                     | Total NSS                                     | 154,570                    | 189,374            | 202,682            |
|                      |                     | Total   | -                          | -                  | -                  |
|                      |                     | Total SS                                      | -                          | -                  | -                  |
|                      |                     | Total Distribution                            | \$ 154,570                 | \$ 189,374         | \$ 202,682         |

Table RH-8  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
DISTRIBUTION ELECTRIC DEPARTMENT  
(Thousands of Dollars)

| Witness Name         | Workpaper Group No. | Description                                   | 2021                       | 2024               | 2024               |
|----------------------|---------------------|---|----------------------------|--------------------|--------------------|
|                      |                     |   | Adjusted-Recorded (2021\$) | Estimated (2021\$) | Estimated (2024\$) |
| Tyson J. Swetek      | 1ED001              | Reliability and Capacity                      | 2,312                      | 2,461              | 2,661              |
| Tyson J. Swetek      | 1ED002              | Construction Management                       | 3,802                      | 3,790              | 3,933              |
| Tyson J. Swetek      | 1ED003              | Electric System Operations                    | 27,208                     | 36,689             | 38,231             |
| Tyson J. Swetek      | 1ED005              | ET&D: Operations Services                     | 1,737                      | 1,693              | 1,845              |
| Tyson J. Swetek      | 1ED006              | ET&D: Substation C&O                          | 10,203                     | 9,380              | 10,132             |
| Tyson J. Swetek      | 1ED007              | Distribution Design and Project Management    | 792                        | 1,260              | 1,323              |
| Tyson J. Swetek      | 1ED008              | Electric Regional Operations                  | 33,067                     | 38,124             | 41,241             |
| Tyson J. Swetek      | 1ED009              | Skills & Compliance Training                  | 2,767                      | 3,737              | 3,935              |
| Tyson J. Swetek      | 1ED010              | Service Order Team (SOT)                      | 4,061                      | 4,069              | 4,268              |
| Tyson J. Swetek      | 1ED012              | Electric Engineering                          | 1,915                      | 2,301              | 2,436              |
| Tyson J. Swetek      | 1ED013              | Troubleshooting                               | 9,634                      | 9,634              | 10,553             |
| Tyson J. Swetek      | 1ED014              | Portfolio & Project Management                | 428                        | 449                | 470                |
| Tyson J. Swetek      | 1ED015              | Compliance Management                         | 3,061                      | 7,274              | 7,582              |
| Tyson J. Swetek      | 1ED016              | Officer                                       | 961                        | 961                | 1,052              |
| Tyson J. Swetek      | 1ED022              | Regional Public Affairs                       | 879                        | 1,052              | 1,153              |
|                      |                     | Total   | 102,826                    | 122,875            | 130,816            |
| Jennifer L. Reynolds | 1CT001              | CLEAN TRANSPORTATION - NSS                    | 3,300                      | 4,831              | 5,131              |
|                      |                     | Total   | 3,300                      | 4,831              | 5,131              |
| Fernando Valero      | 1DD001              | Hydrogen Strategy and Implementation          | 616                        | 1,010              | 1,105              |
| Fernando Valero      | 1DD002              | Advanced Clean Technology                     | 1,220                      | 1,376              | 1,508              |
| Fernando Valero      | 1DD003              | Innovation Technology Development             | -                          | 5,000              | 5,230              |
| Fernando Valero      | 1DD004              | Sustainable Communities                       | 180                        | 282                | 292                |
| Fernando Valero      | 1DD005              | Distributed Energy Resource Engineering       | 1,878                      | 2,316              | 2,441              |
|                      |                     | Total   | 3,894                      | 9,984              | 10,577             |
| L. Patrick Kinsella  | 1GD000              | Other Services                                | 45                         | 59                 | 62                 |
| L. Patrick Kinsella  | 1GD001              | Leak Survey                                   | -                          | -                  | -                  |
| L. Patrick Kinsella  | 1GD002              | R-Locate & Mark                               | 3,365                      | 4,775              | 5,231              |
| L. Patrick Kinsella  | 1GD003              | Main Maintenance                              | -                          | -                  | -                  |
| L. Patrick Kinsella  | 1GD004              | Service Maintenance                           | -                          | -                  | -                  |
| L. Patrick Kinsella  | 1GD005              | Tools   | 1,211                      | 1,182              | 1,240              |
| L. Patrick Kinsella  | 1GD006              | Electric Support                              | 493                        | 474                | 511                |
| L. Patrick Kinsella  | 1GD007              | Measurement & Regulation                      | -                          | -                  | -                  |
| L. Patrick Kinsella  | 1GD008              | Cathodic Protection                           | -                          | -                  | -                  |
| L. Patrick Kinsella  | 1GD009              | Asset Management                              | -                          | -                  | -                  |
| L. Patrick Kinsella  | 1GD010              | Operations Management, Supervision & Training | 1,749                      | 1,773              | 1,923              |
|                      |                     | Total   | 6,863                      | 8,263              | 8,967              |
|                      |                     | Total NSS                                     | 116,883                    | 145,953            | 155,491            |
|                      |                     | Total   | -                          | -                  | -                  |
|                      |                     | Total SS                                      | -                          | -                  | -                  |
|                      |                     | Total Distribution Electric Department        | \$ 116,883                 | \$ 145,953         | \$ 155,491         |

Table RH-9  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
DISTRIBUTION ELECTRIC DISTRIBUTION  
(Thousands of Dollars)

| Witness Name         | Workpaper Group No. | Description                                   | 2021                       | 2024               | 2024               |
|----------------------|---------------------|---|----------------------------|--------------------|--------------------|
|                      |                     |   | Adjusted-Recorded (2021\$) | Estimated (2021\$) | Estimated (2024\$) |
| Tyson J. Swetek      | 1ED001              | Reliability and Capacity                      | 2,312                      | 2,461              | 2,661              |
| Tyson J. Swetek      | 1ED002              | Construction Management                       | 3,782                      | 3,770              | 3,912              |
| Tyson J. Swetek      | 1ED003              | Electric System Operations                    | 26,856                     | 36,211             | 37,734             |
| Tyson J. Swetek      | 1ED005              | ET&D: Operations Services                     | 1,733                      | 1,690              | 1,842              |
| Tyson J. Swetek      | 1ED006              | ET&D: Substation C&O                          | 10,202                     | 9,379              | 10,131             |
| Tyson J. Swetek      | 1ED007              | Distribution Design and Project Management    | 788                        | 1,254              | 1,316              |
| Tyson J. Swetek      | 1ED008              | Electric Regional Operations                  | 32,835                     | 37,857             | 40,952             |
| Tyson J. Swetek      | 1ED009              | Skills & Compliance Training                  | 2,767                      | 3,737              | 3,935              |
| Tyson J. Swetek      | 1ED010              | Service Order Team (SOT)                      | 4,061                      | 4,069              | 4,268              |
| Tyson J. Swetek      | 1ED012              | Electric Engineering                          | 1,901                      | 2,284              | 2,418              |
| Tyson J. Swetek      | 1ED013              | Troubleshooting                               | 9,634                      | 9,634              | 10,553             |
| Tyson J. Swetek      | 1ED014              | Portfolio & Project Management                | 420                        | 442                | 462                |
| Tyson J. Swetek      | 1ED015              | Compliance Management                         | 3,061                      | 7,274              | 7,582              |
| Tyson J. Swetek      | 1ED016              | Officer                                       | 914                        | 914                | 1,001              |
| Tyson J. Swetek      | 1ED022              | Regional Public Affairs                       | 840                        | 1,005              | 1,103              |
|                      |                     | Total   | 102,108                    | 121,981            | 129,869            |
| Jennifer L. Reynolds | 1CT001              | CLEAN TRANSPORTATION - NSS                    | 3,300                      | 4,831              | 5,131              |
|                      |                     | Total   | 3,300                      | 4,831              | 5,131              |
| Fernando Valero      | 1DD001              | Hydrogen Strategy and Implementation          | 616                        | 1,010              | 1,105              |
| Fernando Valero      | 1DD002              | Advanced Clean Technology                     | 1,220                      | 1,376              | 1,508              |
| Fernando Valero      | 1DD003              | Innovation Technology Development             | -                          | 5,000              | 5,230              |
| Fernando Valero      | 1DD004              | Sustainable Communities                       | 180                        | 282                | 292                |
| Fernando Valero      | 1DD005              | Distributed Energy Resource Engineering       | 1,878                      | 2,316              | 2,441              |
|                      |                     | Total   | 3,894                      | 9,984              | 10,577             |
| L. Patrick Kinsella  | 1GD000              | Other Services                                | 45                         | 59                 | 62                 |
| L. Patrick Kinsella  | 1GD001              | Leak Survey                                   | -                          | -                  | -                  |
| L. Patrick Kinsella  | 1GD002              | R-Locate & Mark                               | 3,365                      | 4,775              | 5,231              |
| L. Patrick Kinsella  | 1GD003              | Main Maintenance                              | -                          | -                  | -                  |
| L. Patrick Kinsella  | 1GD004              | Service Maintenance                           | -                          | -                  | -                  |
| L. Patrick Kinsella  | 1GD005              | Tools   | 1,208                      | 1,179              | 1,237              |
| L. Patrick Kinsella  | 1GD006              | Electric Support                              | 491                        | 472                | 509                |
| L. Patrick Kinsella  | 1GD007              | Measurement & Regulation                      | -                          | -                  | -                  |
| L. Patrick Kinsella  | 1GD008              | Cathodic Protection                           | -                          | -                  | -                  |
| L. Patrick Kinsella  | 1GD009              | Asset Management                              | -                          | -                  | -                  |
| L. Patrick Kinsella  | 1GD010              | Operations Management, Supervision & Training | 1,664                      | 1,687              | 1,831              |
|                      |                     | Total   | 6,773                      | 8,172              | 8,869              |
|                      |                     | Total NSS                                     | 116,075                    | 144,968            | 154,446            |
|                      |                     | Total   | -                          | -                  | -                  |
|                      |                     | Total SS                                      | -                          | -                  | -                  |
|                      |                     | Total Distribution Electric Distribution      | \$ 116,075                 | \$ 144,968         | \$ 154,446         |

Table RH-10  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
DISTRIBUTION GENERATION  
(Thousands of Dollars)

| Witness Name         | Workpaper Group No. | Description                                   | 2021                       | 2024               | 2024               |
|----------------------|---------------------|---|----------------------------|--------------------|--------------------|
|                      |                     |   | Adjusted-Recorded (2021\$) | Estimated (2021\$) | Estimated (2024\$) |
| Tyson J. Swetek      | 1ED001              | Reliability and Capacity                      | -                          | -                  | -                  |
| Tyson J. Swetek      | 1ED002              | Construction Management                       | 20                         | 20                 | 21                 |
| Tyson J. Swetek      | 1ED003              | Electric System Operations                    | 351                        | 478                | 497                |
| Tyson J. Swetek      | 1ED005              | ET&D: Operations Services                     | 3                          | 3                  | 4                  |
| Tyson J. Swetek      | 1ED006              | ET&D: Substation C&O                          | 1                          | 1                  | 1                  |
| Tyson J. Swetek      | 1ED007              | Distribution Design and Project Management    | 4                          | 6                  | 7                  |
| Tyson J. Swetek      | 1ED008              | Electric Regional Operations                  | 232                        | 267                | 289                |
| Tyson J. Swetek      | 1ED009              | Skills & Compliance Training                  | 0                          | 1                  | 1                  |
| Tyson J. Swetek      | 1ED010              | Service Order Team (SOT)                      | -                          | -                  | -                  |
| Tyson J. Swetek      | 1ED012              | Electric Engineering                          | 14                         | 17                 | 18                 |
| Tyson J. Swetek      | 1ED013              | Troubleshooting                               | -                          | -                  | -                  |
| Tyson J. Swetek      | 1ED014              | Portfolio & Project Management                | 7                          | 8                  | 8                  |
| Tyson J. Swetek      | 1ED015              | Compliance Management                         | -                          | -                  | -                  |
| Tyson J. Swetek      | 1ED016              | Officer                                       | 46                         | 46                 | 51                 |
| Tyson J. Swetek      | 1ED022              | Regional Public Affairs                       | 39                         | 46                 | 51                 |
|                      |                     | Total   | 719                        | 894                | 947                |
| Jennifer L. Reynolds | 1CT001              | CLEAN TRANSPORTATION - NSS                    | -                          | -                  | -                  |
|                      |                     | Total   | -                          | -                  | -                  |
| Fernando Valero      | 1DD001              | Hydrogen Strategy and Implementation          | -                          | -                  | -                  |
| Fernando Valero      | 1DD002              | Advanced Clean Technology                     | -                          | -                  | -                  |
| Fernando Valero      | 1DD003              | Innovation Technology Development             | -                          | -                  | -                  |
| Fernando Valero      | 1DD004              | Sustainable Communities                       | -                          | -                  | -                  |
| Fernando Valero      | 1DD005              | Distributed Energy Resource Engineering       | -                          | -                  | -                  |
|                      |                     | Total   | -                          | -                  | -                  |
| L. Patrick Kinsella  | 1GD000              | Other Services                                | -                          | -                  | -                  |
| L. Patrick Kinsella  | 1GD001              | Leak Survey                                   | -                          | -                  | -                  |
| L. Patrick Kinsella  | 1GD002              | R-Locate & Mark                               | -                          | -                  | -                  |
| L. Patrick Kinsella  | 1GD003              | Main Maintenance                              | -                          | -                  | -                  |
| L. Patrick Kinsella  | 1GD004              | Service Maintenance                           | -                          | -                  | -                  |
| L. Patrick Kinsella  | 1GD005              | Tools   | 3                          | 3                  | 3                  |
| L. Patrick Kinsella  | 1GD006              | Electric Support                              | 2                          | 2                  | 2                  |
| L. Patrick Kinsella  | 1GD007              | Measurement & Regulation                      | -                          | -                  | -                  |
| L. Patrick Kinsella  | 1GD008              | Cathodic Protection                           | -                          | -                  | -                  |
| L. Patrick Kinsella  | 1GD009              | Asset Management                              | -                          | -                  | -                  |
| L. Patrick Kinsella  | 1GD010              | Operations Management, Supervision & Training | 84                         | 85                 | 93                 |
|                      |                     | Total   | 89                         | 90                 | 98                 |
|                      |                     | Total NSS                                     | 808                        | 984                | 1,045              |
|                      |                     | Total   | -                          | -                  | -                  |
|                      |                     | Total SS                                      | -                          | -                  | -                  |
|                      |                     | Total Distribution Generation                 | \$ 808                     | \$ 984             | \$ 1,045           |

Table RH-11  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
DISTRIBUTION GAS  
(Thousands of Dollars)

| Witness<br>Name      | Workpaper Group<br>No. | Description                                   | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|----------------------|------------------------|---|---------------------------------------|-------------------------------|-------------------------------|
| Tyson J. Swetek      | 1ED001                 | Reliability and Capacity                      | -                                     | -                             | -                             |
| Tyson J. Swetek      | 1ED002                 | Construction Management                       | 254                                   | 253                           | 267                           |
| Tyson J. Swetek      | 1ED003                 | Electric System Operations                    | 3,865                                 | 5,259                         | 5,560                         |
| Tyson J. Swetek      | 1ED005                 | ET&D: Operations Services                     | 498                                   | 486                           | 531                           |
| Tyson J. Swetek      | 1ED006                 | ET&D: Substation C&O                          | 159                                   | 136                           | 147                           |
| Tyson J. Swetek      | 1ED007                 | Distribution Design and Project Management    | 28                                    | 45                            | 48                            |
| Tyson J. Swetek      | 1ED008                 | Electric Regional Operations                  | 2,292                                 | 2,643                         | 2,873                         |
| Tyson J. Swetek      | 1ED009                 | Skills & Compliance Training                  | 72                                    | 92                            | 98                            |
| Tyson J. Swetek      | 1ED010                 | Service Order Team (SOT)                      | -                                     | -                             | -                             |
| Tyson J. Swetek      | 1ED012                 | Electric Engineering                          | 170                                   | 203                           | 217                           |
| Tyson J. Swetek      | 1ED013                 | Troubleshooting                               | -                                     | -                             | -                             |
| Tyson J. Swetek      | 1ED014                 | Portfolio & Project Management                | 59                                    | 63                            | 66                            |
| Tyson J. Swetek      | 1ED015                 | Compliance Management                         | -                                     | -                             | -                             |
| Tyson J. Swetek      | 1ED016                 | Officer                                       | 325                                   | 325                           | 357                           |
| Tyson J. Swetek      | 1ED022                 | Regional Public Affairs                       | 281                                   | 336                           | 369                           |
|                      |                        | Total   | <u>8,004</u>                          | <u>9,840</u>                  | <u>10,533</u>                 |
| Jennifer L. Reynolds | 1CT001                 | CLEAN TRANSPORTATION - NSS                    | -                                     | -                             | -                             |
|                      |                        | Total   | <u>-</u>                              | <u>-</u>                      | <u>-</u>                      |
| Fernando Valero      | 1DD001                 | Hydrogen Strategy and Implementation          | -                                     | -                             | -                             |
| Fernando Valero      | 1DD002                 | Advanced Clean Technology                     | -                                     | -                             | -                             |
| Fernando Valero      | 1DD003                 | Innovation Technology Development             | -                                     | -                             | -                             |
| Fernando Valero      | 1DD004                 | Sustainable Communities                       | -                                     | -                             | -                             |
| Fernando Valero      | 1DD005                 | Distributed Energy Resource Engineering       | -                                     | -                             | -                             |
|                      |                        | Total   | <u>-</u>                              | <u>-</u>                      | <u>-</u>                      |
| L. Patrick Kinsella  | 1GD000                 | Other Services                                | 24                                    | 32                            | 34                            |
| L. Patrick Kinsella  | 1GD001                 | Leak Survey                                   | 2,068                                 | 2,068                         | 2,269                         |
| L. Patrick Kinsella  | 1GD002                 | R-Locate & Mark                               | 3,750                                 | 5,321                         | 5,837                         |
| L. Patrick Kinsella  | 1GD003                 | Main Maintenance                              | 5,009                                 | 5,823                         | 6,352                         |
| L. Patrick Kinsella  | 1GD004                 | Service Maintenance                           | 3,294                                 | 4,116                         | 4,501                         |
| L. Patrick Kinsella  | 1GD005                 | Tools   | 497                                   | 485                           | 516                           |
| L. Patrick Kinsella  | 1GD006                 | Electric Support                              | 22                                    | 21                            | 23                            |
| L. Patrick Kinsella  | 1GD007                 | Measurement & Regulation                      | 4,638                                 | 5,153                         | 5,603                         |
| L. Patrick Kinsella  | 1GD008                 | Cathodic Protection                           | 2,050                                 | 1,834                         | 2,012                         |
| L. Patrick Kinsella  | 1GD009                 | Asset Management                              | 1,077                                 | 1,374                         | 1,500                         |
| L. Patrick Kinsella  | 1GD010                 | Operations Management, Supervision & Training | 7,254                                 | 7,355                         | 8,013                         |
|                      |                        | Total   | <u>29,683</u>                         | <u>33,581</u>                 | <u>36,659</u>                 |
|                      |                        | Total NSS                                     | <u>37,687</u>                         | <u>43,421</u>                 | <u>47,192</u>                 |
|                      |                        | Total   | <u>-</u>                              | <u>-</u>                      | <u>-</u>                      |
|                      |                        | Total SS                                      | <u>-</u>                              | <u>-</u>                      | <u>-</u>                      |
|                      |                        | Total Distribution Gas                        | <u>\$ 37,687</u>                      | <u>\$ 43,421</u>              | <u>\$ 47,192</u>              |



Table RH-12  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
WILDFIRE MITIGATION & VEGETATION MANAGEMENT COMBINED  
(Thousands of Dollars)

| Witness Name         | Workpaper Group No. | Description                                    | 2021                       | 2024               | 2024               |
|----------------------|---------------------|--|----------------------------|--------------------|--------------------|
|                      |                     |  | Adjusted-Recorded (2021\$) | Estimated (2021\$) | Estimated (2024\$) |
| Jonathan Woldemariam | 1WM001              | Emergency Planning & Preparedness              | -                          | 16,236             | 17,133             |
| Jonathan Woldemariam | 1WM002              | Situational Awareness and Forecasting          | -                          | 3,877              | 4,094              |
| Jonathan Woldemariam | 1WM003              | Grid Design & System Hardening                 | -                          | 30,447             | 31,537             |
| Jonathan Woldemariam | 1WM004              | Asset Management & Inspections                 | -                          | 15,375             | 15,982             |
| Jonathan Woldemariam | 1WM005              | Vegetation Mgmt & Insp                         | 62,560                     | 69,923             | 72,468             |
| Jonathan Woldemariam | 1WM006              | Grid Operations & Operating Protocols          | -                          | 14,769             | 15,327             |
| Jonathan Woldemariam | 1WM007              | Resource Allocation Methodology                | -                          | 11,811             | 12,587             |
| Jonathan Woldemariam | 1WM008              | Stakeholder Cooperation & Community Engagement | -                          | 11,565             | 12,108             |
|                      |                     | Total  | 62,560                     | 174,003            | 181,236            |
|                      |                     | Total NSS                                      | 62,560                     | 174,003            | 181,236            |
|                      |                     | Total  | -                          | -                  | -                  |
|                      |                     | Total SS                                       | -                          | -                  | -                  |
|                      |                     | Total Wildfire & Veg Mgmt Combined             | \$ 62,560                  | \$ 174,003         | \$ 181,236         |

Table RH-13  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
WILDFIRE MITIGATION & VEGETATION MANAGEMENT ELECTRIC DEPARTMENT  
(Thousands of Dollars)

| Witness Name         | Workpaper Group No. | Description                                    | 2021                       | 2024               | 2024               |
|----------------------|---------------------|--|----------------------------|--------------------|--------------------|
|                      |                     |  | Adjusted-Recorded (2021\$) | Estimated (2021\$) | Estimated (2024\$) |
| Jonathan Woldemariam | 1WM001              | Emergency Planning & Preparedness              | -                          | 16,146             | 17,037             |
| Jonathan Woldemariam | 1WM002              | Situational Awareness and Forecasting          | -                          | 3,877              | 4,094              |
| Jonathan Woldemariam | 1WM003              | Grid Design & System Hardening                 | -                          | 30,447             | 31,537             |
| Jonathan Woldemariam | 1WM004              | Asset Management & Inspections                 | -                          | 15,375             | 15,982             |
| Jonathan Woldemariam | 1WM005              | Vegetation Mgmt & Insp                         | 62,560                     | 69,923             | 72,468             |
| Jonathan Woldemariam | 1WM006              | Grid Operations & Operating Protocols          | -                          | 11,963             | 12,373             |
| Jonathan Woldemariam | 1WM007              | Resource Allocation Methodology                | -                          | 11,811             | 12,587             |
| Jonathan Woldemariam | 1WM008              | Stakeholder Cooperation & Community Engagement | -                          | 10,628             | 11,114             |
|                      |                     | Total  | 62,560                     | 170,170            | 177,192            |
|                      |                     | Total NSS                                      | 62,560                     | 170,170            | 177,192            |
|                      |                     | Total  | -                          | -                  | -                  |
|                      |                     | Total SS                                       | -                          | -                  | -                  |
|                      |                     | Total Wildfire & Veg Mgmt Electric Department  | \$ 62,560                  | \$ 170,170         | \$ 177,192         |

Table RH-14  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
WILDFIRE MITIGATION & VEGETATION MANAGEMENT ELECTRIC DISTRIBUTION  
(Thousands of Dollars)

| Witness<br>Name      | Workpaper Group<br>No. | Description                                     | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|----------------------|------------------------|---|---------------------------------------|-------------------------------|-------------------------------|
| Jonathan Woldemariam | 1WM001                 | Emergency Planning & Preparedness               | -                                     | 16,146                        | 17,037                        |
| Jonathan Woldemariam | 1WM002                 | Situational Awareness and Forecasting           | -                                     | 3,877                         | 4,094                         |
| Jonathan Woldemariam | 1WM003                 | Grid Design & System Hardening                  | -                                     | 30,447                        | 31,537                        |
| Jonathan Woldemariam | 1WM004                 | Asset Management & Inspections                  | -                                     | 15,375                        | 15,982                        |
| Jonathan Woldemariam | 1WM005                 | Vegetation Mgmt & Insp                          | 62,560                                | 69,923                        | 72,468                        |
| Jonathan Woldemariam | 1WM006                 | Grid Operations & Operating Protocols           | -                                     | 11,963                        | 12,373                        |
| Jonathan Woldemariam | 1WM007                 | Resource Allocation Methodology                 | -                                     | 11,811                        | 12,587                        |
| Jonathan Woldemariam | 1WM008                 | Stakeholder Cooperation & Community Engagement  | -                                     | 10,628                        | 11,114                        |
|                      |                        | Total   | <u>62,560</u>                         | <u>170,170</u>                | <u>177,192</u>                |
|                      |                        | Total NSS                                       | <u>62,560</u>                         | <u>170,170</u>                | <u>177,192</u>                |
|                      |                        | Total   | <u>-</u>                              | <u>-</u>                      | <u>-</u>                      |
|                      |                        | Total SS  | <u>-</u>                              | <u>-</u>                      | <u>-</u>                      |
|                      |                        | Total Wildfire & Veg Mgmt Electric Distribution | <u>\$ 62,560</u>                      | <u>\$ 170,170</u>             | <u>\$ 177,192</u>             |

Table RH-15  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
WILDFIRE MITIGATION & VEGETATION MANAGEMENT GENERATION  
(Thousands of Dollars)

| Witness<br>Name      | Workpaper Group<br>No. | Description                                    | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|----------------------|------------------------|--|---------------------------------------|-------------------------------|-------------------------------|
| Jonathan Woldemariam | 1WM001                 | Emergency Planning & Preparedness              | -                                     | -                             | -                             |
| Jonathan Woldemariam | 1WM002                 | Situational Awareness and Forecasting          | -                                     | -                             | -                             |
| Jonathan Woldemariam | 1WM003                 | Grid Design & System Hardening                 | -                                     | -                             | -                             |
| Jonathan Woldemariam | 1WM004                 | Asset Management & Inspections                 | -                                     | -                             | -                             |
| Jonathan Woldemariam | 1WM005                 | Vegetation Mgmt & Insp                         | -                                     | -                             | -                             |
| Jonathan Woldemariam | 1WM006                 | Grid Operations & Operating Protocols          | -                                     | -                             | -                             |
| Jonathan Woldemariam | 1WM007                 | Resource Allocation Methodology                | -                                     | -                             | -                             |
| Jonathan Woldemariam | 1WM008                 | Stakeholder Cooperation & Community Engagement | -                                     | -                             | -                             |
|                      |                        | Total  | -                                     | -                             | -                             |
|                      |                        | Total NSS                                      | -                                     | -                             | -                             |
|                      |                        | Total  | -                                     | -                             | -                             |
|                      |                        | Total SS                                       | -                                     | -                             | -                             |
|                      |                        | Total Wildfire & Veg Mgmt Generation           | \$ -                                  | \$ -                          | \$ -                          |

Table RH-16  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
WILDFIRE MITIGATION & VEGETATION MANAGEMENT GAS  
(Thousands of Dollars)

| Witness<br>Name      | Workpaper Group<br>No. | Description                                    | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|----------------------|------------------------|--|---------------------------------------|-------------------------------|-------------------------------|
| Jonathan Woldemariam | 1WM001                 | Emergency Planning & Preparedness              | -                                     | 90                            | 96                            |
| Jonathan Woldemariam | 1WM002                 | Situational Awareness and Forecasting          | -                                     | -                             | -                             |
| Jonathan Woldemariam | 1WM003                 | Grid Design & System Hardening                 | -                                     | -                             | -                             |
| Jonathan Woldemariam | 1WM004                 | Asset Management & Inspections                 | -                                     | -                             | -                             |
| Jonathan Woldemariam | 1WM005                 | Vegetation Mgmt & Insp                         | -                                     | -                             | -                             |
| Jonathan Woldemariam | 1WM006                 | Grid Operations & Operating Protocols          | -                                     | 2,806                         | 2,954                         |
| Jonathan Woldemariam | 1WM007                 | Resource Allocation Methodology                | -                                     | -                             | -                             |
| Jonathan Woldemariam | 1WM008                 | Stakeholder Cooperation & Community Engagement | -                                     | 937                           | 994                           |
|                      |                        | Total  | -                                     | 3,833                         | 4,044                         |
|                      |                        | Total NSS                                      | -                                     | 3,833                         | 4,044                         |
|                      |                        | Total  | -                                     | -                             | -                             |
|                      |                        | Total SS                                       | -                                     | -                             | -                             |
|                      |                        | Total Wildfire & Veg Mgmt Gas                  | \$ -                                  | \$ 3,833                      | \$ 4,044                      |

Table RH-17  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
GAS TRANSMISSION  
(Thousands of Dollars)

| Witness<br>Name | Workpaper Group<br>No. | Description                            | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|-----------------|------------------------|--|---------------------------------------|-------------------------------|-------------------------------|
| Rick H. Chiapa  | 1GT000                 | Pipeline & Instrumentation Operations  | 1,922                                 | 1,862                         | 2,025                         |
| Rick H. Chiapa  | 1GT001                 | Compressor Station Operations - Moreno | 3,196                                 | 3,196                         | 3,453                         |
| Rick H. Chiapa  | 1GT002                 | Technical Services                     | 45                                    | 45                            | 49                            |
|                 |                        | Total                                  | <u>5,163</u>                          | <u>5,103</u>                  | <u>5,527</u>                  |
|                 |                        | Total NSS                              | <u>5,163</u>                          | <u>5,103</u>                  | <u>5,527</u>                  |
|                 |                        | Total SS                               | -                                     | -                             | -                             |
|                 |                        | Total Transmission Combined            | <u>\$ 5,163</u>                       | <u>\$ 5,103</u>               | <u>\$ 5,527</u>               |

Table RH-18  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
GAS TRANSMISSION  
(Thousands of Dollars)

| Witness<br>Name | Workpaper Group<br>No. | Description                            | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|-----------------|------------------------|--|---------------------------------------|-------------------------------|-------------------------------|
| Rick H. Chiapa  | 1GT000                 | Pipeline & Instrumentation Operations  | -                                     | -                             | -                             |
| Rick H. Chiapa  | 1GT001                 | Compressor Station Operations - Moreno | -                                     | -                             | -                             |
| Rick H. Chiapa  | 1GT002                 | Technical Services                     | -                                     | -                             | -                             |
|                 |                        | Total                                  | -                                     | -                             | -                             |
|                 |                        | Total NSS                              | -                                     | -                             | -                             |
|                 |                        | Total SS                               | -                                     | -                             | -                             |
|                 |                        | Total Transmission Electric Department | \$ -                                  | \$ -                          | \$ -                          |

Table RH-19  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
GAS TRANSMISSION  
(Thousands of Dollars)

| Witness<br>Name | Workpaper Group<br>No. | Description                              | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|-----------------|------------------------|--|---------------------------------------|-------------------------------|-------------------------------|
| Rick H. Chiapa  | 1GT000                 | Pipeline & Instrumentation Operations    | -                                     | -                             | -                             |
| Rick H. Chiapa  | 1GT001                 | Compressor Station Operations - Moreno   | -                                     | -                             | -                             |
| Rick H. Chiapa  | 1GT002                 | Technical Services                       | -                                     | -                             | -                             |
|                 |                        | Total                                    | -                                     | -                             | -                             |
|                 |                        | Total NSS                                | -                                     | -                             | -                             |
|                 |                        | Total SS                                 | -                                     | -                             | -                             |
|                 |                        | Total Transmission Electric Distribution | \$ -                                  | \$ -                          | \$ -                          |



Table RH-20  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
GAS TRANSMISSION  
(Thousands of Dollars)

| Witness<br>Name | Workpaper Group<br>No. | Description                            | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|-----------------|------------------------|--|---------------------------------------|-------------------------------|-------------------------------|
| Rick H. Chiapa  | 1GT000                 | Pipeline & Instrumentation Operations  | -                                     | -                             | -                             |
| Rick H. Chiapa  | 1GT001                 | Compressor Station Operations - Moreno | -                                     | -                             | -                             |
| Rick H. Chiapa  | 1GT002                 | Technical Services                     | -                                     | -                             | -                             |
|                 |                        | Total                                  | -                                     | -                             | -                             |
|                 |                        | Total NSS                              | -                                     | -                             | -                             |
|                 |                        | Total SS                               | -                                     | -                             | -                             |
|                 |                        | Total Transmission Generation          | \$ -                                  | \$ -                          | \$ -                          |

Table RH-21  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
GAS TRANSMISSION  
(Thousands of Dollars)

| Witness<br>Name | Workpaper Group<br>No. | Description                            | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|-----------------|------------------------|--|---------------------------------------|-------------------------------|-------------------------------|
| Rick H. Chiapa  | 1GT000                 | Pipeline & Instrumentation Operations  | 1,922                                 | 1,862                         | 2,025                         |
| Rick H. Chiapa  | 1GT001                 | Compressor Station Operations - Moreno | 3,196                                 | 3,196                         | 3,453                         |
| Rick H. Chiapa  | 1GT002                 | Technical Services                     | 45                                    | 45                            | 49                            |
|                 |                        | Total                                  | <u>5,163</u>                          | <u>5,103</u>                  | <u>5,527</u>                  |
|                 |                        | Total NSS                              | <u>5,163</u>                          | <u>5,103</u>                  | <u>5,527</u>                  |
|                 |                        | Total SS                               | -                                     | -                             | -                             |
|                 |                        | Total Transmission Gas                 | <u>\$ 5,163</u>                       | <u>\$ 5,103</u>               | <u>\$ 5,527</u>               |

Table RH-22  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
GAS SYSTEM  
(Thousands of Dollars)

| Witness Name     | Workpaper Group No. | Description                     | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|------------------|---------------------|---------------------------------|---------------------------------------|-------------------------------|-------------------------------|
| Amy Kitson       | 1TD001              | TIMP                            | 8,772                                 | 9,514                         | 10,092                        |
| Amy Kitson       | 1TD002              | DIMP                            | 2,254                                 | 2,866                         | 3,038                         |
| Amy Kitson       | 1TD004              | FIMP                            | -                                     | 258                           | 272                           |
| Amy Kitson       | 1TD005              | Gas Safety Enhancement Programs | -                                     | 130                           | 138                           |
|                  |                     | Total                           | 11,026                                | 12,768                        | 13,539                        |
| Wallace E. Rawls | 1SI001              | Damage Prevention               | 95                                    | 901                           | 961                           |
|                  |                     | Total                           | 95                                    | 901                           | 961                           |
|                  |                     | Total NSS                       | 11,121                                | 13,669                        | 14,500                        |
|                  |                     | Total SS                        | -                                     | -                             | -                             |
|                  |                     | Total Gas System Combined       | \$ 11,121                             | \$ 13,669                     | \$ 14,500                     |

Table RH-23  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
GAS SYSTEM  
(Thousands of Dollars)

| Witness<br>Name  | Workpaper Group<br>No. | Description                          | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|------------------|------------------------|--------------------------------------|---------------------------------------|-------------------------------|-------------------------------|
| Amy Kitson       | 1TD001                 | TIMP                                 | -                                     | -                             | -                             |
| Amy Kitson       | 1TD002                 | DIMP                                 | -                                     | -                             | -                             |
| Amy Kitson       | 1TD004                 | FIMP                                 | -                                     | -                             | -                             |
| Amy Kitson       | 1TD005                 | Gas Safety Enhancement Programs      | -                                     | -                             | -                             |
|                  |                        | Total                                | -                                     | -                             | -                             |
| Wallace E. Rawls | 1SI001                 | Damage Prevention                    | 82                                    | 418                           | 434                           |
|                  |                        | Total                                | 82                                    | 418                           | 434                           |
|                  |                        | Total NSS                            | 82                                    | 418                           | 434                           |
|                  |                        | Total SS                             | -                                     | -                             | -                             |
|                  |                        | Total Gas System Electric Department | \$ 82                                 | \$ 418                        | \$ 434                        |

Table RH-24  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
GAS SYSTEM  
(Thousands of Dollars)

| Witness<br>Name  | Workpaper Group<br>No. | Description                            | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|------------------|------------------------|--|---------------------------------------|-------------------------------|-------------------------------|
| Amy Kitson       | 1TD001                 | TIMP                                   | -                                     | -                             | -                             |
| Amy Kitson       | 1TD002                 | DIMP                                   | -                                     | -                             | -                             |
| Amy Kitson       | 1TD004                 | FIMP                                   | -                                     | -                             | -                             |
| Amy Kitson       | 1TD005                 | Gas Safety Enhancement Programs        | -                                     | -                             | -                             |
|                  |                        | Total                                  | -                                     | -                             | -                             |
| Wallace E. Rawls | 1SI001                 | Damage Prevention                      | 82                                    | 416                           | 432                           |
|                  |                        | Total                                  | 82                                    | 416                           | 432                           |
|                  |                        | Total NSS                              | 82                                    | 416                           | 432                           |
|                  |                        | Total SS                               | -                                     | -                             | -                             |
|                  |                        | Total Gas System Electric Distribution | \$ 82                                 | \$ 416                        | \$ 432                        |

Table RH-25  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
GAS SYSTEM  
(Thousands of Dollars)

| Witness<br>Name  | Workpaper Group<br>No. | Description                     | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|------------------|------------------------|---------------------------------|---------------------------------------|-------------------------------|-------------------------------|
| Amy Kitson       | 1TD001                 | TIMP                            | -                                     | -                             | -                             |
| Amy Kitson       | 1TD002                 | DIMP                            | -                                     | -                             | -                             |
| Amy Kitson       | 1TD004                 | FIMP                            | -                                     | -                             | -                             |
| Amy Kitson       | 1TD005                 | Gas Safety Enhancement Programs | -                                     | -                             | -                             |
|                  |                        | Total                           | -                                     | -                             | -                             |
| Wallace E. Rawls | 1SI001                 | Damage Prevention               | 0                                     | 1                             | 1                             |
|                  |                        | Total                           | 0                                     | 1                             | 1                             |
|                  |                        | Total NSS                       | 0                                     | 1                             | 1                             |
|                  |                        | Total SS                        | -                                     | -                             | -                             |
|                  |                        | Total Gas System Generation     | \$ 0                                  | \$ 1                          | \$ 1                          |

Table RH-26  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
GAS SYSTEM  
(Thousands of Dollars)

| Witness<br>Name  | Workpaper Group<br>No. | Description                     | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|------------------|------------------------|---------------------------------|---------------------------------------|-------------------------------|-------------------------------|
| Amy Kitson       | 1TD001                 | TIMP                            | 8,772                                 | 9,514                         | 10,092                        |
| Amy Kitson       | 1TD002                 | DIMP                            | 2,254                                 | 2,866                         | 3,038                         |
| Amy Kitson       | 1TD004                 | FIMP                            | -                                     | 258                           | 272                           |
| Amy Kitson       | 1TD005                 | Gas Safety Enhancement Programs | -                                     | 130                           | 138                           |
|                  |                        | Total                           | 11,026                                | 12,768                        | 13,539                        |
| Wallace E. Rawls | 1SI001                 | Damage Prevention               | 13                                    | 483                           | 527                           |
|                  |                        | Total                           | 13                                    | 483                           | 527                           |
|                  |                        | Total NSS                       | 11,039                                | 13,251                        | 14,067                        |
|                  |                        | Total SS                        | -                                     | -                             | -                             |
|                  |                        | Total Gas System Gas            | \$ 11,039                             | \$ 13,251                     | \$ 14,067                     |

Table RH-27  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
GENERATION COMBINED  
(Thousands of Dollars)

| Witness<br>Name   | Workpaper Group<br>No. | Description                              | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|-------------------|------------------------|--|---------------------------------------|-------------------------------|-------------------------------|
| Daniel S. Baerman | 1EG001                 | Generation - Plant - Admin               | 267                                   | 303                           | 333                           |
| Daniel S. Baerman | 1EG002                 | Generation Plant Miramar                 | 1,979                                 | 1,963                         | 2,054                         |
| Daniel S. Baerman | 1EG003                 | Generation Plant Palomar                 | 19,016                                | 20,746                        | 21,830                        |
| Daniel S. Baerman | 1EG004                 | Generation Distributed Energy Facilities | 429                                   | 1,779                         | 1,916                         |
| Daniel S. Baerman | 1EG006                 | Generation Plant Desert Star             | 13,769                                | 15,112                        | 15,825                        |
| Daniel S. Baerman | 1EG007                 | Generation Plant Cuyamaca Peak           | 1,114                                 | 906                           | 952                           |
|                   |                        | Total                                    | <u>36,574</u>                         | <u>40,809</u>                 | <u>42,910</u>                 |
|                   |                        | Total NSS                                | <u>36,574</u>                         | <u>40,809</u>                 | <u>42,910</u>                 |
|                   |                        | Total SS                                 | -                                     | -                             | -                             |
|                   |                        | Total Generation Combined                | <u>\$ 36,574</u>                      | <u>\$ 40,809</u>              | <u>\$ 42,910</u>              |



Table RH-28  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
GENERATION ELECTRIC DEPARTMENT  
(Thousands of Dollars)

| Witness<br>Name   | Workpaper Group<br>No. | Description                              | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|-------------------|------------------------|--|---------------------------------------|-------------------------------|-------------------------------|
| Daniel S. Baerman | 1EG001                 | Generation - Plant - Admin               | 267                                   | 303                           | 333                           |
| Daniel S. Baerman | 1EG002                 | Generation Plant Miramar                 | 1,979                                 | 1,963                         | 2,054                         |
| Daniel S. Baerman | 1EG003                 | Generation Plant Palomar                 | 19,016                                | 20,746                        | 21,830                        |
| Daniel S. Baerman | 1EG004                 | Generation Distributed Energy Facilities | 429                                   | 1,779                         | 1,916                         |
| Daniel S. Baerman | 1EG006                 | Generation Plant Desert Star             | 13,769                                | 15,112                        | 15,825                        |
| Daniel S. Baerman | 1EG007                 | Generation Plant Cuyamaca Peak           | 1,114                                 | 906                           | 952                           |
|                   |                        | Total                                    | <u>36,574</u>                         | <u>40,809</u>                 | <u>42,910</u>                 |
|                   |                        | Total NSS                                | <u>36,574</u>                         | <u>40,809</u>                 | <u>42,910</u>                 |
|                   |                        | Total SS                                 | <u>-</u>                              | <u>-</u>                      | <u>-</u>                      |
|                   |                        | Total Generation Electric Department     | <u>\$ 36,574</u>                      | <u>\$ 40,809</u>              | <u>\$ 42,910</u>              |

Table RH-29  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
GENERATION ELECTRIC DISTRIBUTION  
(Thousands of Dollars)

| Witness<br>Name   | Workpaper Group<br>No. | Description                              | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|-------------------|------------------------|--|---------------------------------------|-------------------------------|-------------------------------|
| Daniel S. Baerman | 1EG001                 | Generation - Plant - Admin               | -                                     | -                             | -                             |
| Daniel S. Baerman | 1EG002                 | Generation Plant Miramar                 | -                                     | -                             | -                             |
| Daniel S. Baerman | 1EG003                 | Generation Plant Palomar                 | -                                     | -                             | -                             |
| Daniel S. Baerman | 1EG004                 | Generation Distributed Energy Facilities | -                                     | -                             | -                             |
| Daniel S. Baerman | 1EG006                 | Generation Plant Desert Star             | -                                     | -                             | -                             |
| Daniel S. Baerman | 1EG007                 | Generation Plant Cuyamaca Peak           | -                                     | -                             | -                             |
|                   |                        | Total                                    | -                                     | -                             | -                             |
|                   |                        | Total NSS                                | -                                     | -                             | -                             |
|                   |                        | Total SS                                 | -                                     | -                             | -                             |
|                   |                        | Total Generation Electric Distribution   | \$ -                                  | \$ -                          | \$ -                          |

Table RH-30  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
GENERATION  
(Thousands of Dollars)

| Witness<br>Name   | Workpaper Group<br>No. | Description                              | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|-------------------|------------------------|--|---------------------------------------|-------------------------------|-------------------------------|
| Daniel S. Baerman | 1EG001                 | Generation - Plant - Admin               | 267                                   | 303                           | 333                           |
| Daniel S. Baerman | 1EG002                 | Generation Plant Miramar                 | 1,979                                 | 1,963                         | 2,054                         |
| Daniel S. Baerman | 1EG003                 | Generation Plant Palomar                 | 19,016                                | 20,746                        | 21,830                        |
| Daniel S. Baerman | 1EG004                 | Generation Distributed Energy Facilities | 429                                   | 1,779                         | 1,916                         |
| Daniel S. Baerman | 1EG006                 | Generation Plant Desert Star             | 13,769                                | 15,112                        | 15,825                        |
| Daniel S. Baerman | 1EG007                 | Generation Plant Cuyamaca Peak           | 1,114                                 | 906                           | 952                           |
|                   |                        | Total                                    | <u>36,574</u>                         | <u>40,809</u>                 | <u>42,910</u>                 |
|                   |                        | Total NSS                                | <u>36,574</u>                         | <u>40,809</u>                 | <u>42,910</u>                 |
|                   |                        | Total SS                                 | -                                     | -                             | -                             |
|                   |                        | Total Generation Gen                     | <u>\$ 36,574</u>                      | <u>\$ 40,809</u>              | <u>\$ 42,910</u>              |

Table RH-31  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
GENERATION GAS  
(Thousands of Dollars)

| Witness<br>Name   | Workpaper Group<br>No. | Description                    | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|-------------------|------------------------|--------------------------------|---------------------------------------|-------------------------------|-------------------------------|
| Daniel S. Baerman | 1EG001                 | Generation - Plant - Admin     | -                                     | -                             | -                             |
| Daniel S. Baerman | 1EG002                 | Generation Plant Miramar       | -                                     | -                             | -                             |
| Daniel S. Baerman | 1EG003                 | Generation Plant Palomar       | -                                     | -                             | -                             |
| Daniel S. Baerman | 1EG004                 | Generation Distributed Energy  | -                                     | -                             | -                             |
| Daniel S. Baerman | 1EG006                 | Generation Plant Desert Star   | -                                     | -                             | -                             |
| Daniel S. Baerman | 1EG007                 | Generation Plant Cuyamaca Peak | -                                     | -                             | -                             |
|                   |                        | Total                          | -                                     | -                             | -                             |
|                   |                        | Total NSS                      | -                                     | -                             | -                             |
|                   |                        | Total SS                       | -                                     | -                             | -                             |
|                   |                        | Total Generation Gas           | \$ -                                  | \$ -                          | \$ -                          |

Table RH-32  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
PROCUREMENT COMBINED  
(Thousands of Dollars)

| Witness<br>Name        | Workpaper Group<br>No. | Description                    | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|------------------------|------------------------|--------------------------------|---------------------------------------|-------------------------------|-------------------------------|
| Christopher A. Summers | 1EP001                 | Origination & Portfolio Design | 1,594                                 | 2,479                         | 2,711                         |
| Christopher A. Summers | 1EP002                 | Energy Supply & Dispatch       | 1,727                                 | 2,159                         | 2,374                         |
| Christopher A. Summers | 1EP003                 | Back Office                    | 3,625                                 | 3,536                         | 3,795                         |
| Christopher A. Summers | 1EP004                 | Resource Planning              | 964                                   | 1,202                         | 1,306                         |
|                        |                        | Total                          | 7,910                                 | 9,376                         | 10,186                        |
|                        |                        | Total NSS                      | 7,910                                 | 9,376                         | 10,186                        |
|                        |                        | Total                          | -                                     | -                             | -                             |
|                        |                        | Total SS                       | -                                     | -                             | -                             |
|                        |                        | Total Procurement Combined     | \$ 7,910                              | \$ 9,376                      | \$ 10,186                     |

Table RH-33  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
PROCUREMENT ELECTRIC DEPARTMENT  
(Thousands of Dollars)

| Witness<br>Name        | Workpaper Group<br>No. | Description                           | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|------------------------|------------------------|---------------------------------------|---------------------------------------|-------------------------------|-------------------------------|
| Christopher A. Summers | 1EP001                 | Origination & Portfolio Design        | 1,594                                 | 2,479                         | 2,711                         |
| Christopher A. Summers | 1EP002                 | Energy Supply & Dispatch              | 1,727                                 | 2,159                         | 2,374                         |
| Christopher A. Summers | 1EP003                 | Back Office                           | 3,625                                 | 3,536                         | 3,795                         |
| Christopher A. Summers | 1EP004                 | Resource Planning                     | 964                                   | 1,202                         | 1,306                         |
|                        |                        | Total                                 | 7,910                                 | 9,376                         | 10,186                        |
|                        |                        | Total NSS                             | 7,910                                 | 9,376                         | 10,186                        |
|                        |                        | Total                                 | -                                     | -                             | -                             |
|                        |                        | Total SS                              | -                                     | -                             | -                             |
|                        |                        | Total Procurement Electric Department | \$ 7,910                              | \$ 9,376                      | \$ 10,186                     |

Table RH-34  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
PROCUREMENT ELECTRIC DISTRIBUTION  
(Thousands of Dollars)

| Witness<br>Name        | Workpaper Group<br>No. | Description                             | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|------------------------|------------------------|---|---------------------------------------|-------------------------------|-------------------------------|
| Christopher A. Summers | 1EP001                 | Origination & Portfolio Design          | -                                     | -                             | -                             |
| Christopher A. Summers | 1EP002                 | Energy Supply & Dispatch                | -                                     | -                             | -                             |
| Christopher A. Summers | 1EP003                 | Back Office                             | -                                     | -                             | -                             |
| Christopher A. Summers | 1EP004                 | Resource Planning                       | -                                     | -                             | -                             |
|                        |                        | Total                                   | -                                     | -                             | -                             |
|                        |                        | Total NSS                               | -                                     | -                             | -                             |
|                        |                        | Total                                   | -                                     | -                             | -                             |
|                        |                        | Total SS                                | -                                     | -                             | -                             |
|                        |                        | Total Procurement Electric Distribution | \$ -                                  | \$ -                          | \$ -                          |

Table RH-35  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
PROCUREMENT GENERATION  
(Thousands of Dollars)

| Witness<br>Name        | Workpaper Group<br>No. | Description                    | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|------------------------|------------------------|--------------------------------|---------------------------------------|-------------------------------|-------------------------------|
| Christopher A. Summers | 1EP001                 | Origination & Portfolio Design | 1,594                                 | 2,479                         | 2,711                         |
| Christopher A. Summers | 1EP002                 | Energy Supply & Dispatch       | 1,727                                 | 2,159                         | 2,374                         |
| Christopher A. Summers | 1EP003                 | Back Office                    | 3,625                                 | 3,536                         | 3,795                         |
| Christopher A. Summers | 1EP004                 | Resource Planning              | 964                                   | 1,202                         | 1,306                         |
|                        |                        | Total                          | <u>7,910</u>                          | <u>9,376</u>                  | <u>10,186</u>                 |
|                        |                        | Total NSS                      | <u>7,910</u>                          | <u>9,376</u>                  | <u>10,186</u>                 |
|                        |                        | Total                          | <u>-</u>                              | <u>-</u>                      | <u>-</u>                      |
|                        |                        | Total SS                       | <u>-</u>                              | <u>-</u>                      | <u>-</u>                      |
|                        |                        | Total Procurement Generation   | <u>\$ 7,910</u>                       | <u>\$ 9,376</u>               | <u>\$ 10,186</u>              |



Table RH-36  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
PROCUREMENT GAS  
(Thousands of Dollars)

| Witness<br>Name        | Workpaper Group<br>No. | Description                    | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|------------------------|------------------------|--------------------------------|---------------------------------------|-------------------------------|-------------------------------|
| Christopher A. Summers | 1EP001                 | Origination & Portfolio Design | -                                     | -                             | -                             |
| Christopher A. Summers | 1EP002                 | Energy Supply & Dispatch       | -                                     | -                             | -                             |
| Christopher A. Summers | 1EP003                 | Back Office                    | -                                     | -                             | -                             |
| Christopher A. Summers | 1EP004                 | Resource Planning              | -                                     | -                             | -                             |
|                        |                        | Total                          | -                                     | -                             | -                             |
|                        |                        | Total NSS                      | -                                     | -                             | -                             |
|                        |                        | Total                          | -                                     | -                             | -                             |
|                        |                        | Total SS                       | -                                     | -                             | -                             |
|                        |                        | Total Procurement Gas          | \$ -                                  | \$ -                          | \$ -                          |

Table RH-37  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
CUSTOMER SERVICES COMBINED  
(Thousands of Dollars)

| Witness Name    | Workpaper Group No. | Description  | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|-----------------|---------------------|--|---------------------------------------|-------------------------------|-------------------------------|
| David H. Thai   | 1FC001              | Customer Field Operations                                  | 16,086                                | 16,770                        | 18,415                        |
| David H. Thai   | 1FC002              | Customer Field Operations Supervision                      | 1,272                                 | 1,468                         | 1,615                         |
| David H. Thai   | 1FC003              | Work Management  | 3,346                                 | 3,534                         | 3,889                         |
| David H. Thai   | 1FC004              | Customer Field Operations Support                          | 3,576                                 | 5,279                         | 5,726                         |
| David H. Thai   | 1FC005              | Smart Meter Operations                                     | 9,063                                 | 13,287                        | 14,420                        |
|                 |                     | Total  | 33,343                                | 40,338                        | 44,066                        |
| Sandra F. Baule | 1IN000              | Customer Pricing, Load Research, Analysis, and Forecasting | 3,454                                 | 4,423                         | 4,822                         |
| Sandra F. Baule | 1IN001              | Marketing, Communications, Research and Analytics          | 12,471                                | 13,023                        | 13,852                        |
| Sandra F. Baule | 1IN002              | Customer Programs and Business Services                    | 5,096                                 | 6,907                         | 7,455                         |
|                 |                     | Total  | 21,021                                | 24,353                        | 26,129                        |
| Sandra F. Baule | 100000              | Billing  | 6,504                                 | 6,601                         | 7,164                         |
| Sandra F. Baule | 100001              | Credit & Collections                                       | 2,355                                 | 2,434                         | 2,638                         |
| Sandra F. Baule | 100002              | Remittance Processing                                      | 4,571                                 | 4,275                         | 4,303                         |
| Sandra F. Baule | 100003              | Branch Offices   | 1,358                                 | 1,517                         | 1,641                         |
| Sandra F. Baule | 100004              | CCC Operations   | 11,851                                | 13,740                        | 15,123                        |
| Sandra F. Baule | 100005              | CCC Support  | 3,750                                 | 4,030                         | 4,356                         |
| Sandra F. Baule | 100006              | Customer Operations Compliance and Strategy                | 4,417                                 | 4,917                         | 5,340                         |
|                 |                     | Total  | 34,806                                | 37,514                        | 40,565                        |
|                 |                     | Total NSS  | 89,170                                | 102,205                       | 110,761                       |
|                 |                     | Total SS   | -                                     | -                             | -                             |
|                 |                     | Total Customer Services Electric Distribution              | \$ 89,170                             | \$ 102,205                    | \$ 110,761                    |

Table RH-38  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
CUSTOMER SERVICES ELECTRIC DEPARTMENT  
(Thousands of Dollars)

| Witness Name    | Workpaper Group No. | Description                                       | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|-----------------|---------------------|---|---------------------------------------|-------------------------------|-------------------------------|
| David H. Thai   | 1FC001              | Customer Field Operations                         | 1,930                                 | 2,012                         | 2,208                         |
| David H. Thai   | 1FC002              | Customer Field Operations Supervision             | 178                                   | 206                           | 226                           |
| David H. Thai   | 1FC003              | Work Management                                   | 1,874                                 | 1,979                         | 2,177                         |
| David H. Thai   | 1FC004              | Customer Field Operations Support                 | 1,647                                 | 2,431                         | 2,630                         |
| David H. Thai   | 1FC005              | Smart Meter Operations                            | 6,998                                 | 10,260                        | 11,124                        |
|                 |                     | Total   | <u>12,627</u>                         | <u>16,888</u>                 | <u>18,365</u>                 |
| Sandra F. Baule | 1IN000              | Customer Pricing, Load Research, Analysis, and    | 2,580                                 | 3,304                         | 3,599                         |
| Sandra F. Baule | 1IN001              | Marketing, Communications, Research and Analytics | 11,087                                | 11,577                        | 12,301                        |
| Sandra F. Baule | 1IN002              | Customer Programs and Business Services           | 4,407                                 | 5,984                         | 6,453                         |
|                 |                     | Total   | <u>18,074</u>                         | <u>20,865</u>                 | <u>22,353</u>                 |
| Sandra F. Baule | 10O000              | Billing   | 4,228                                 | 4,291                         | 4,649                         |
| Sandra F. Baule | 10O001              | Credit & Collections                              | 1,531                                 | 1,582                         | 1,712                         |
| Sandra F. Baule | 10O002              | Remittance Processing                             | 2,971                                 | 2,779                         | 2,794                         |
| Sandra F. Baule | 10O003              | Branch Offices                                    | 883                                   | 986                           | 1,065                         |
| Sandra F. Baule | 10O004              | CCC Operations                                    | 7,703                                 | 8,931                         | 9,829                         |
| Sandra F. Baule | 10O005              | CCC Support                                       | 2,529                                 | 2,718                         | 2,933                         |
| Sandra F. Baule | 10O006              | Customer Operations Compliance and Strategy       | 3,871                                 | 4,309                         | 4,677                         |
|                 |                     | Total   | <u>23,715</u>                         | <u>25,595</u>                 | <u>27,658</u>                 |
|                 |                     | Total NSS   | <u>54,416</u>                         | <u>63,348</u>                 | <u>68,377</u>                 |
|                 |                     | Total SS  | <u>-</u>                              | <u>-</u>                      | <u>-</u>                      |
|                 |                     | Total Customer Services Electric Distribution     | <u>\$ 54,416</u>                      | <u>\$ 63,348</u>              | <u>\$ 68,377</u>              |

Table RH-39  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
CUSTOMER SERVICES ELECTRIC DISTRIBUTION  
(Thousands of Dollars)

| Witness Name    | Workpaper Group No. | Description                                       | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|-----------------|---------------------|---|---------------------------------------|-------------------------------|-------------------------------|
| David H. Thai   | 1FC001              | Customer Field Operations                         | 1,930                                 | 2,012                         | 2,208                         |
| David H. Thai   | 1FC002              | Customer Field Operations Supervision             | 178                                   | 206                           | 226                           |
| David H. Thai   | 1FC003              | Work Management                                   | 1,874                                 | 1,979                         | 2,177                         |
| David H. Thai   | 1FC004              | Customer Field Operations Support                 | 1,647                                 | 2,431                         | 2,630                         |
| David H. Thai   | 1FC005              | Smart Meter Operations                            | 6,998                                 | 10,260                        | 11,124                        |
|                 |                     | Total   | <u>12,627</u>                         | <u>16,888</u>                 | <u>18,365</u>                 |
| Sandra F. Baule | 1IN000              | Customer Pricing, Load Research, Analysis, and    | 2,456                                 | 3,145                         | 3,426                         |
| Sandra F. Baule | 1IN001              | Marketing, Communications, Research and Analytics | 11,087                                | 11,577                        | 12,301                        |
| Sandra F. Baule | 1IN002              | Customer Programs and Business Services           | 4,407                                 | 5,984                         | 6,453                         |
|                 |                     | Total   | <u>17,950</u>                         | <u>20,706</u>                 | <u>22,180</u>                 |
| Sandra F. Baule | 10O000              | Billing   | 4,228                                 | 4,291                         | 4,649                         |
| Sandra F. Baule | 10O001              | Credit & Collections                              | 1,531                                 | 1,582                         | 1,712                         |
| Sandra F. Baule | 10O002              | Remittance Processing                             | 2,971                                 | 2,779                         | 2,794                         |
| Sandra F. Baule | 10O003              | Branch Offices                                    | 883                                   | 986                           | 1,065                         |
| Sandra F. Baule | 10O004              | CCC Operations                                    | 7,703                                 | 8,931                         | 9,829                         |
| Sandra F. Baule | 10O005              | CCC Support                                       | 2,529                                 | 2,718                         | 2,933                         |
| Sandra F. Baule | 10O006              | Customer Operations Compliance and Strategy       | 3,856                                 | 4,293                         | 4,660                         |
|                 |                     | Total   | <u>23,701</u>                         | <u>25,579</u>                 | <u>27,641</u>                 |
|                 |                     | Total NSS   | <u>54,278</u>                         | <u>63,173</u>                 | <u>68,186</u>                 |
|                 |                     | Total SS  | <u>-</u>                              | <u>-</u>                      | <u>-</u>                      |
|                 |                     | Total Customer Services Electric Distribution     | <u>\$ 54,278</u>                      | <u>\$ 63,173</u>              | <u>\$ 68,186</u>              |

Table RH-40  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
CUSTOMER SERVICES GENERATION  
(Thousands of Dollars)

| Witness<br>Name | Workpaper Group<br>No. | Description                                       | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|-----------------|------------------------|---|---------------------------------------|-------------------------------|-------------------------------|
| David H. Thai   | 1FC001                 | Customer Field Operations                         | -                                     | -                             | -                             |
| David H. Thai   | 1FC002                 | Customer Field Operations Supervision             | -                                     | -                             | -                             |
| David H. Thai   | 1FC003                 | Work Management                                   | -                                     | -                             | -                             |
| David H. Thai   | 1FC004                 | Customer Field Operations Support                 | -                                     | -                             | -                             |
| David H. Thai   | 1FC005                 | Smart Meter Operations                            | -                                     | -                             | -                             |
|                 |                        | Total   | -                                     | -                             | -                             |
| Sandra F. Baule | 1IN000                 | Customer Pricing, Load Research, Analysis, and    | 124                                   | 159                           | 173                           |
| Sandra F. Baule | 1IN001                 | Marketing, Communications, Research and Analytics | -                                     | -                             | -                             |
| Sandra F. Baule | 1IN002                 | Customer Programs and Business Services           | -                                     | -                             | -                             |
|                 |                        | Total   | 124                                   | 159                           | 173                           |
| Sandra F. Baule | 100000                 | Billing   | -                                     | -                             | -                             |
| Sandra F. Baule | 100001                 | Credit & Collections                              | -                                     | -                             | -                             |
| Sandra F. Baule | 100002                 | Remittance Processing                             | -                                     | -                             | -                             |
| Sandra F. Baule | 100003                 | Branch Offices                                    | -                                     | -                             | -                             |
| Sandra F. Baule | 100004                 | CCC Operations                                    | -                                     | -                             | -                             |
| Sandra F. Baule | 100005                 | CCC Support                                       | -                                     | -                             | -                             |
| Sandra F. Baule | 100006                 | Customer Operations Compliance and Strategy       | 14                                    | 16                            | 17                            |
|                 |                        | Total   | 14                                    | 16                            | 17                            |
|                 |                        | Total NSS   | 139                                   | 175                           | 191                           |
|                 |                        | Total SS  | -                                     | -                             | -                             |
|                 |                        | Total Customer Services Generation                | \$ 139                                | \$ 175                        | \$ 191                        |

Table RH-41  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
CUSTOMER SERVICES GAS  
(Thousands of Dollars)

| Witness Name    | Workpaper Group No. | Description                                       | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|-----------------|---------------------|---|---------------------------------------|-------------------------------|-------------------------------|
| David H. Thai   | 1FC001              | Customer Field Operations                         | 14,156                                | 14,758                        | 16,208                        |
| David H. Thai   | 1FC002              | Customer Field Operations Supervision             | 1,094                                 | 1,262                         | 1,389                         |
| David H. Thai   | 1FC003              | Work Management                                   | 1,472                                 | 1,555                         | 1,711                         |
| David H. Thai   | 1FC004              | Customer Field Operations Support                 | 1,929                                 | 2,848                         | 3,096                         |
| David H. Thai   | 1FC005              | Smart Meter Operations                            | 2,065                                 | 3,027                         | 3,296                         |
|                 |                     | Total   | <u>20,716</u>                         | <u>23,450</u>                 | <u>25,701</u>                 |
| Sandra F. Baule | 1IN000              | Customer Pricing, Load Research, Analysis, and    | 874                                   | 1,119                         | 1,223                         |
| Sandra F. Baule | 1IN001              | Marketing, Communications, Research and Analytics | 1,384                                 | 1,446                         | 1,551                         |
| Sandra F. Baule | 1IN002              | Customer Programs and Business Services           | 689                                   | 923                           | 1,002                         |
|                 |                     | Total   | <u>2,947</u>                          | <u>3,488</u>                  | <u>3,776</u>                  |
| Sandra F. Baule | 100000              | Billing   | 2,276                                 | 2,310                         | 2,515                         |
| Sandra F. Baule | 100001              | Credit & Collections                              | 824                                   | 852                           | 926                           |
| Sandra F. Baule | 100002              | Remittance Processing                             | 1,600                                 | 1,496                         | 1,509                         |
| Sandra F. Baule | 100003              | Branch Offices                                    | 475                                   | 531                           | 576                           |
| Sandra F. Baule | 100004              | CCC Operations                                    | 4,148                                 | 4,809                         | 5,294                         |
| Sandra F. Baule | 100005              | CCC Support                                       | 1,221                                 | 1,312                         | 1,424                         |
| Sandra F. Baule | 100006              | Customer Operations Compliance and Strategy       | 546                                   | 608                           | 663                           |
|                 |                     | Total   | <u>11,091</u>                         | <u>11,919</u>                 | <u>12,907</u>                 |
|                 |                     | Total NSS   | <u>34,754</u>                         | <u>38,857</u>                 | <u>42,384</u>                 |
|                 |                     | Total SS  | <u>-</u>                              | <u>-</u>                      | <u>-</u>                      |
|                 |                     | Total Customer Services Gas                       | <u>\$ 34,754</u>                      | <u>\$ 38,857</u>              | <u>\$ 42,384</u>              |

Table RH-42  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
INFORMATION TECHNOLOGY & CYBERSECURITY COMBINED  
(Thousands of Dollars)

| Witness Name     | Workpaper Group No. | Description                           | 2021 Adjusted-Recorded (2021\$) | 2024 Estimated (2021\$) | 2024 Estimated (2024\$) |
|------------------|---------------------|---------------------------------------|---------------------------------|-------------------------|-------------------------|
| Tia L. Ballard   | 1IT002              | Non-shared Operational Applications   | 10,678                          | 20,382                  | 21,563                  |
| Tia L. Ballard   | 1IT004              | Non-shared Operational Infrastructure | 9,130                           | 6,731                   | 6,993                   |
|                  |                     | Total                                 | 19,808                          | 27,113                  | 28,557                  |
| Lance R. Mueller | 1CS001              | Non-shared Cybersecurity              | 19                              | 19                      | 20                      |
|                  |                     | Total                                 | 19                              | 19                      | 20                      |
|                  |                     | Total NSS                             | 19,827                          | 27,132                  | 28,576                  |
| Tia L. Ballard   | 2100-0207           | Shared Operational Infrastructure     | 31,801                          | 33,668                  | 36,058                  |
| Tia L. Ballard   | 2100-0460           | Shared Operational Support            | 4,512                           | 4,448                   | 4,764                   |
| Tia L. Ballard   | 2100-3071           | Shared Applications                   | 16,365                          | 19,241                  | 20,608                  |
| Tia L. Ballard   | 2100-3073           | Shared Operational Applications       | 15,580                          | 15,345                  | 16,435                  |
| Tia L. Ballard   | 2100-3097           | Shared Infrastructure                 | 4,044                           | 3,966                   | 4,248                   |
| Tia L. Ballard   | 2100-3172           | Shared Support                        | 5,884                           | 6,636                   | 7,108                   |
|                  |                     | Total                                 | 78,186                          | 83,305                  | 89,219                  |
| Lance R. Mueller | 2100-3101           | Shared Cybersecurity                  | 13,772                          | 16,358                  | 17,519                  |
|                  |                     | Total                                 | 13,772                          | 16,358                  | 17,519                  |
|                  |                     | Total SS                              | 91,958                          | 99,663                  | 106,739                 |
|                  |                     | Total IT & Cybersecurity              | \$ 111,785                      | \$ 126,795              | \$ 135,315              |

Table RH-43  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
INFORMATION TECHNOLOGY & CYBERSECURITY ELECTRIC DEPARTMENT  
(Thousands of Dollars)

| Witness Name     | Workpaper Group No. | Description                                  | 2021 Adjusted-Recorded (2021\$) | 2024 Estimated (2021\$) | 2024 Estimated (2024\$) |
|------------------|---------------------|--|---------------------------------|-------------------------|-------------------------|
| Tia L. Ballard   | 1IT002              | Non-shared Operational Applications          | 6,941                           | 13,248                  | 13,955                  |
| Tia L. Ballard   | 1IT004              | Non-shared Operational Infrastructure        | 6,820                           | 5,028                   | 5,201                   |
|                  |                     | Total  | 13,761                          | 18,276                  | 19,156                  |
| Lance R. Mueller | 1CS001              | Non-shared Cybersecurity                     | 14                              | 14                      | 15                      |
|                  |                     | Total  | 14                              | 14                      | 15                      |
|                  |                     | Total NSS                                    | 13,775                          | 18,291                  | 19,170                  |
| Tia L. Ballard   | 2100-0207           | Shared Operational Infrastructure            | 23,755                          | 25,150                  | 26,935                  |
| Tia L. Ballard   | 2100-0460           | Shared Operational Support                   | 3,370                           | 3,323                   | 3,559                   |
| Tia L. Ballard   | 2100-3071           | Shared Applications                          | 12,225                          | 14,373                  | 15,394                  |
| Tia L. Ballard   | 2100-3073           | Shared Operational Applications              | 11,638                          | 11,463                  | 12,277                  |
| Tia L. Ballard   | 2100-3097           | Shared Infrastructure                        | 3,021                           | 2,963                   | 3,173                   |
| Tia L. Ballard   | 2100-3172           | Shared Support                               | 4,395                           | 4,957                   | 5,309                   |
|                  |                     | Total  | 58,405                          | 62,229                  | 66,647                  |
| Lance R. Mueller | 2100-3101           | Shared Cybersecurity                         | 10,288                          | 12,219                  | 13,087                  |
|                  |                     | Total  | 10,288                          | 12,219                  | 13,087                  |
|                  |                     | Total SS                                     | 68,693                          | 74,448                  | 79,734                  |
|                  |                     | Total IT & Cybersecurity Electric Department | \$ 82,468                       | \$ 92,738               | \$ 98,904               |

Table RH-44  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
INFORMATION TECHNOLOGY & CYBERSECURITY ELECTRIC DISTRIBUTION  
(Thousands of Dollars)

| Witness Name     | Workpaper Group No. | Description                                    | 2021 Adjusted-Recorded (2021\$) | 2024 Estimated (2021\$) | 2024 Estimated (2024\$) |
|------------------|---------------------|--|---------------------------------|-------------------------|-------------------------|
| Tia L. Ballard   | 1IT002              | Non-shared Operational Applications            | 6,941                           | 13,248                  | 13,955                  |
| Tia L. Ballard   | 1IT004              | Non-shared Operational Infrastructure          | 6,491                           | 4,786                   | 4,950                   |
|                  |                     | Total  | <u>13,432</u>                   | <u>18,034</u>           | <u>18,905</u>           |
| Lance R. Mueller | 1CS001              | Non-shared Cybersecurity                       | 14                              | 14                      | 14                      |
|                  |                     | Total  | <u>14</u>                       | <u>14</u>               | <u>14</u>               |
|                  |                     | Total NSS                                      | <u>13,446</u>                   | <u>18,048</u>           | <u>18,919</u>           |
| Tia L. Ballard   | 2100-0207           | Shared Operational Infrastructure              | 22,611                          | 23,938                  | 25,637                  |
| Tia L. Ballard   | 2100-0460           | Shared Operational Support                     | 3,208                           | 3,163                   | 3,387                   |
| Tia L. Ballard   | 2100-3071           | Shared Applications                            | 11,636                          | 13,681                  | 14,652                  |
| Tia L. Ballard   | 2100-3073           | Shared Operational Applications                | 11,077                          | 10,910                  | 11,685                  |
| Tia L. Ballard   | 2100-3097           | Shared Infrastructure                          | 2,875                           | 2,820                   | 3,020                   |
| Tia L. Ballard   | 2100-3172           | Shared Support                                 | 4,184                           | 4,718                   | 5,053                   |
|                  |                     | Total  | <u>55,590</u>                   | <u>59,230</u>           | <u>63,435</u>           |
| Lance R. Mueller | 2100-3101           | Shared Cybersecurity                           | 9,792                           | 11,630                  | 12,456                  |
|                  |                     | Total  | <u>9,792</u>                    | <u>11,630</u>           | <u>12,456</u>           |
|                  |                     | Total SS                                       | <u>65,382</u>                   | <u>70,860</u>           | <u>75,891</u>           |
|                  |                     | Total IT & Cybersecurity Electric Distribution | <u>\$ 78,828</u>                | <u>\$ 88,908</u>        | <u>\$ 94,810</u>        |



Table RH-45  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
INFORMATION TECHNOLOGY & CYBERSECURITY GENERATION  
(Thousands of Dollars)

| Witness Name     | Workpaper Group No. | Description                           | 2021 Adjusted-Recorded (2021\$) | 2024 Estimated (2021\$) | 2024 Estimated (2024\$) |
|------------------|---------------------|---------------------------------------|---------------------------------|-------------------------|-------------------------|
| Tia L. Ballard   | 1IT002              | Non-shared Operational Applications   | -                               | -                       | -                       |
| Tia L. Ballard   | 1IT004              | Non-shared Operational Infrastructure | 329                             | 242                     | 251                     |
|                  |                     | Total                                 | 329                             | 242                     | 251                     |
| Lance R. Mueller | 1CS001              | Non-shared Cybersecurity              | 1                               | 1                       | 1                       |
|                  |                     | Total                                 | 1                               | 1                       | 1                       |
|                  |                     | Total NSS                             | 329                             | 243                     | 251                     |
| Tia L. Ballard   | 2100-0207           | Shared Operational Infrastructure     | 1,145                           | 1,212                   | 1,298                   |
| Tia L. Ballard   | 2100-0460           | Shared Operational Support            | 162                             | 160                     | 171                     |
| Tia L. Ballard   | 2100-3071           | Shared Applications                   | 589                             | 693                     | 742                     |
| Tia L. Ballard   | 2100-3073           | Shared Operational Applications       | 561                             | 552                     | 592                     |
| Tia L. Ballard   | 2100-3097           | Shared Infrastructure                 | 146                             | 143                     | 153                     |
| Tia L. Ballard   | 2100-3172           | Shared Support                        | 212                             | 239                     | 256                     |
|                  |                     | Total                                 | 2,815                           | 2,999                   | 3,212                   |
| Lance R. Mueller | 2100-3101           | Shared Cybersecurity                  | 496                             | 589                     | 631                     |
|                  |                     | Total                                 | 496                             | 589                     | 631                     |
|                  |                     | Total SS                              | 3,310                           | 3,588                   | 3,843                   |
|                  |                     | Total IT & Cybersecurity Generation   | \$ 3,640                        | \$ 3,831                | \$ 4,094                |

Table RH-46  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
INFORMATION TECHNOLOGY & CYBERSECURITY GAS  
(Thousands of Dollars)

| Witness Name     | Workpaper Group No. | Description                           | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|------------------|---------------------|---------------------------------------|---------------------------------------|-------------------------------|-------------------------------|
| Tia L. Ballard   | 1IT002              | Non-shared Operational Applications   | 3,737                                 | 7,134                         | 7,608                         |
| Tia L. Ballard   | 1IT004              | Non-shared Operational Infrastructure | 2,310                                 | 1,703                         | 1,793                         |
|                  |                     | Total                                 | <u>6,047</u>                          | <u>8,837</u>                  | <u>9,401</u>                  |
| Lance R. Mueller | 1CS001              | Non-shared Cybersecurity              | 5                                     | 5                             | 5                             |
|                  |                     | Total                                 | <u>5</u>                              | <u>5</u>                      | <u>5</u>                      |
|                  |                     | Total NSS                             | <u>6,052</u>                          | <u>8,841</u>                  | <u>9,406</u>                  |
| Tia L. Ballard   | 2100-0207           | Shared Operational Infrastructure     | 8,046                                 | 8,518                         | 9,123                         |
| Tia L. Ballard   | 2100-0460           | Shared Operational Support            | 1,142                                 | 1,125                         | 1,205                         |
| Tia L. Ballard   | 2100-3071           | Shared Applications                   | 4,140                                 | 4,868                         | 5,214                         |
| Tia L. Ballard   | 2100-3073           | Shared Operational Applications       | 3,942                                 | 3,882                         | 4,158                         |
| Tia L. Ballard   | 2100-3097           | Shared Infrastructure                 | 1,023                                 | 1,003                         | 1,075                         |
| Tia L. Ballard   | 2100-3172           | Shared Support                        | 1,489                                 | 1,679                         | 1,798                         |
|                  |                     | Total                                 | <u>19,781</u>                         | <u>21,076</u>                 | <u>22,573</u>                 |
| Lance R. Mueller | 2100-3101           | Shared Cybersecurity                  | 3,484                                 | 4,138                         | 4,432                         |
|                  |                     | Total                                 | <u>3,484</u>                          | <u>4,138</u>                  | <u>4,432</u>                  |
|                  |                     | Total SS                              | <u>23,265</u>                         | <u>25,215</u>                 | <u>27,005</u>                 |
|                  |                     | Total IT & Cybersecurity Gas          | <u>\$ 29,317</u>                      | <u>\$ 34,056</u>              | <u>\$ 36,411</u>              |

Table RH-47  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
SUPPORT SERVICES COMBINED  
(Thousands of Dollars)

| Witness Name          | Workpaper Group No. | Description                                     | 2021                       | 2024               | 2024               |
|-----------------------|---------------------|---|----------------------------|--------------------|--------------------|
|                       |                     |   | Adjusted-Recorded (2021\$) | Estimated (2021\$) | Estimated (2024\$) |
| Brittany A. Syz       | 1EV000              | ENVIRONMENTAL SDGE NSS Cost Center              | 5,847                      | 7,033              | 7,576              |
| Brittany A. Syz       | 1EV001              | RNERBA-PCB Phase Out                            | 313                        | 419                | 433                |
| Brittany A. Syz       | 1EV002              | RNERBA-Subpart W                                | 1,129                      | 984                | 1,036              |
| Brittany A. Syz       | 1EV003              | EG -SONGS Wkp_Grp_1                             | 1,216                      | 1,540              | 1,540              |
|                       |                     | Total   | 8,505                      | 9,976              | 10,585             |
| Richard D. Tattersall | 1RE001              | SDG&E FACILITIES OPERATIONS                     | 4,092                      | 5,203              | 5,487              |
| Richard D. Tattersall | 1RE002              | TRIBAL RELATIONS & LAND SERVICES                | 883                        | 906                | 956                |
| Richard D. Tattersall | 1RE003              | SDG&E RENTS                                     | 4,856                      | 5,451              | 5,451              |
| Richard D. Tattersall | 1RE004              | SDG&E SECURITY                                  | 2,683                      | 3,596              | 3,736              |
|                       |                     | Total   | 12,514                     | 15,156             | 15,630             |
| Arthur Alvarez        | 1FS001              | Existing Leases & Fees                          | 15,944                     | 24,050             | 24,971             |
| Arthur Alvarez        | 1FS002              | Maintenance Garage Operations                   | 18,793                     | 25,043             | 26,450             |
| Arthur Alvarez        | 1FS003              | Asset Management                                | 1,199                      | 1,371              | 1,494              |
| Arthur Alvarez        | 1FS004              | Financial & Systems                             | 1,142                      | 1,145              | 1,249              |
| Arthur Alvarez        | 1FS005              | Maintenance Operations Management & Supervision | 669                        | 659                | 724                |
| Arthur Alvarez        | 1FS006              | Commutation Fee Credits                         | (226)                      | (239)              | (248)              |
| Arthur Alvarez        | 1FS008              | Telematics Service Fees                         | 548                        | 848                | 886                |
|                       |                     | Total   | 38,069                     | 52,877             | 55,525             |
| Daniel Castillo       | 1SS001              | LOGISTICS SHOPS SOUTH - WAREHOUSE POOL          | 6,556                      | 6,751              | 7,358              |
| Daniel Castillo       | 1SS003              | OFFICE SERVICES - NON-SHARED SERVICES           | 2,898                      | 2,957              | 3,072              |
| Daniel Castillo       | 1SS004              | LOGISTICS SHOPS SOUTH - PURCHASING POOL         | 1,143                      | 1,143              | 1,244              |
| Daniel Castillo       | 1SS005              | SUPPLIER DIVERSITY                              | 807                        | 832                | 899                |
| Daniel Castillo       | 1SS006              | ELECTRIC PORTFOLIO                              | 1,678                      | 1,968              | 2,147              |
| Daniel Castillo       | 1SS007              | STRATEGY & SUPPLY CHAIN SUSTAINABILITY          | 268                        | 758                | 818                |
| Daniel Castillo       | 1SS009              | CUSTOMER PROGRAMS & SUPPORT SERVICES            | 941                        | 1,161              | 1,258              |
|                       |                     | Total   | 14,291                     | 15,570             | 16,796             |
|                       |                     | Total NSS                                       | 73,379                     | 93,579             | 98,536             |
| Richard D. Tattersall | 2100-0700           | SHARED SERVICES OPEX MAINT                      | 3,002                      | 3,261              | 3,261              |
| Richard D. Tattersall | 2100-0706           | REAL ESTATE PLANNING                            | 1,026                      | 1,307              | 1,400              |
| Richard D. Tattersall | 2100-0708           | HQ FACILITIES MAINTENANCE                       | 1,165                      | 1,258              | 1,347              |
| Richard D. Tattersall | 2100-3025           | FACILITIES CAPITAL PROGRAMS                     | 52                         | 149                | 159                |
| Richard D. Tattersall | 2100-3030           | CORPORATE REAL ESTATE                           | 728                        | 602                | 644                |
| Richard D. Tattersall | 2100-3323           | FACILITES OPS - SHARED SERVICES                 | 3,769                      | 3,924              | 4,202              |
| Richard D. Tattersall | 2100-3588           | VP OPERATIONS SUPPORT                           | 337                        | 359                | 384                |
| Richard D. Tattersall | 2100-4066           | SHARED SERVICES RENTS                           | 11,850                     | 12,193             | 12,193             |
|                       |                     | Total   | 21,929                     | 23,052             | 23,592             |
| Daniel Castillo       | 2100-3016           | TECHNOLOGY, INTELLIGENCE, POLICY & SOLUTIONS    | 2,102                      | 1,371              | 1,468              |
| Daniel Castillo       | 2100-3331           | SUPPLY OPERATIONS                               | 1,332                      | 1,331              | 1,426              |
| Daniel Castillo       | 2100-3332           | IT & TELECOM PORTFOLIO - SDG&E                  | 1,584                      | 1,939              | 2,077              |
| Daniel Castillo       | 2100-3407           | OFFICE SERVICES - SHARED SERVICES               | 509                        | 509                | 545                |
|                       |                     | Total   | 5,527                      | 5,150              | 5,516              |
|                       |                     | Total SS  | 27,456                     | 28,203             | 29,108             |
|                       |                     | Total Support Services                          | \$ 100,835                 | \$ 121,782         | \$ 127,644         |

Table RH-48  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
SUPPORT SERVICES ELECTRIC DEPARTMENT  
(Thousands of Dollars)

| Witness Name          | Workpaper Group No. | Description                                     | 2021                       | 2024               | 2024               |
|-----------------------|---------------------|---|----------------------------|--------------------|--------------------|
|                       |                     |   | Adjusted-Recorded (2021\$) | Estimated (2021\$) | Estimated (2024\$) |
| Brittany A. Syz       | 1EV000              | ENVIRONMENTAL SDGE NSS Cost Center              | 4,935                      | 5,937              | 6,388              |
| Brittany A. Syz       | 1EV001              | RNERBA-PCB Phase Out                            | 313                        | 419                | 433                |
| Brittany A. Syz       | 1EV002              | RNERBA-Subpart W                                | -                          | -                  | -                  |
| Brittany A. Syz       | 1EV003              | EG -SONGS Wkp_Grp_1                             | 1,216                      | 1,540              | 1,540              |
|                       |                     | Total   | 6,464                      | 7,896              | 8,362              |
| Richard D. Tattersall | 1RE001              | SDG&E FACILITIES OPERATIONS                     | 3,057                      | 3,887              | 4,085              |
| Richard D. Tattersall | 1RE002              | TRIBAL RELATIONS & LAND SERVICES                | 826                        | 848                | 894                |
| Richard D. Tattersall | 1RE003              | SDG&E RENTS                                     | 3,718                      | 4,173              | 4,173              |
| Richard D. Tattersall | 1RE004              | SDG&E SECURITY                                  | 2,004                      | 2,686              | 2,778              |
|                       |                     | Total   | 9,605                      | 11,594             | 11,930             |
| Arthur Alvarez        | 1FS001              | Existing Leases & Fees                          | 12,484                     | 18,831             | 19,477             |
| Arthur Alvarez        | 1FS002              | Maintenance Garage Operations                   | 14,715                     | 19,609             | 20,654             |
| Arthur Alvarez        | 1FS003              | Asset Management                                | 939                        | 1,073              | 1,169              |
| Arthur Alvarez        | 1FS004              | Financial & Systems                             | 894                        | 897                | 977                |
| Arthur Alvarez        | 1FS005              | Maintenance Operations Management & Supervision | 524                        | 516                | 567                |
| Arthur Alvarez        | 1FS006              | Commutation Fee Credits                         | (177)                      | (187)              | (194)              |
| Arthur Alvarez        | 1FS008              | Telematics Service Fees                         | 429                        | 664                | 691                |
|                       |                     | Total   | 29,808                     | 41,403             | 43,342             |
| Daniel Castillo       | 1SS001              | LOGISTICS SHOPS SOUTH - WAREHOUSE POOL          | 5,573                      | 5,738              | 6,252              |
| Daniel Castillo       | 1SS003              | OFFICE SERVICES - NON-SHARED SERVICES           | 2,165                      | 2,209              | 2,285              |
| Daniel Castillo       | 1SS004              | LOGISTICS SHOPS SOUTH - PURCHASING POOL         | 900                        | 900                | 979                |
| Daniel Castillo       | 1SS005              | SUPPLIER DIVERSITY                              | 633                        | 652                | 704                |
| Daniel Castillo       | 1SS006              | ELECTRIC PORTFOLIO                              | 1,316                      | 1,543              | 1,682              |
| Daniel Castillo       | 1SS007              | STRATEGY & SUPPLY CHAIN SUSTAINABILITY          | 210                        | 594                | 640                |
| Daniel Castillo       | 1SS009              | CUSTOMER PROGRAMS & SUPPORT SERVICES            | 738                        | 910                | 986                |
|                       |                     | Total   | 11,534                     | 12,547             | 13,527             |
|                       |                     | Total NSS                                       | 57,411                     | 73,439             | 77,161             |
| Richard D. Tattersall | 2100-0700           | SHARED SERVICES OPEX MAINT                      | 2,242                      | 2,436              | 2,436              |
| Richard D. Tattersall | 2100-0706           | REAL ESTATE PLANNING                            | 766                        | 977                | 1,046              |
| Richard D. Tattersall | 2100-0708           | HQ FACILITIES MAINTENANCE                       | 870                        | 940                | 1,006              |
| Richard D. Tattersall | 2100-3025           | FACILITIES CAPITAL PROGRAMS                     | 39                         | 111                | 119                |
| Richard D. Tattersall | 2100-3030           | CORPORATE REAL ESTATE                           | 544                        | 449                | 481                |
| Richard D. Tattersall | 2100-3323           | FACILITIES OPS - SHARED SERVICES                | 2,815                      | 2,931              | 3,139              |
| Richard D. Tattersall | 2100-3588           | VP OPERATIONS SUPPORT                           | 252                        | 268                | 287                |
| Richard D. Tattersall | 2100-4066           | SHARED SERVICES RENTS                           | 8,852                      | 9,108              | 9,108              |
|                       |                     | Total   | 16,381                     | 17,220             | 17,623             |
| Daniel Castillo       | 2100-3016           | TECHNOLOGY, INTELLIGENCE, POLICY & SOLUTIONS    | 1,648                      | 1,075              | 1,151              |
| Daniel Castillo       | 2100-3331           | SUPPLY OPERATIONS                               | 1,044                      | 1,044              | 1,118              |
| Daniel Castillo       | 2100-3332           | IT & TELECOM PORTFOLIO - SDG&E                  | 1,242                      | 1,520              | 1,628              |
| Daniel Castillo       | 2100-3407           | OFFICE SERVICES - SHARED SERVICES               | 380                        | 380                | 407                |
|                       |                     | Total   | 4,314                      | 4,019              | 4,304              |
|                       |                     | Total SS  | 20,695                     | 21,239             | 21,927             |
|                       |                     | Total Support Services Electric Department      | \$ 78,107                  | \$ 94,678          | \$ 99,089          |

Table RH-49  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
SUPPORT SERVICES ELECTRIC DISTRIBUTION  
(Thousands of Dollars)

| Witness Name                                 | Workpaper Group No. | Description                                     | 2021 Adjusted-Recorded (2021\$) | 2024 Estimated (2021\$) | 2024 Estimated (2024\$) |
|--|---------------------|---|---------------------------------|-------------------------|-------------------------|
| Brittany A. Syz                              | 1EV000              | ENVIRONMENTAL SDGE NSS Cost Center              | 4,806                           | 5,781                   | 6,220                   |
| Brittany A. Syz                              | 1EV001              | RNERBA-PCB Phase Out                            | -                               | 5                       | 5                       |
| Brittany A. Syz                              | 1EV002              | RNERBA-Subpart W                                | -                               | -                       | -                       |
| Brittany A. Syz                              | 1EV003              | EG -SONGS Wkp_Grp_1                             | -                               | -                       | -                       |
| Total  |                     |   | 4,806                           | 5,786                   | 6,226                   |
| Richard D. Tattersall                        | 1RE001              | SDG&E FACILITIES OPERATIONS                     | 2,909                           | 3,699                   | 3,888                   |
| Richard D. Tattersall                        | 1RE002              | TRIBAL RELATIONS & LAND SERVICES                | 818                             | 840                     | 885                     |
| Richard D. Tattersall                        | 1RE003              | SDG&E RENTS                                     | 3,556                           | 3,991                   | 3,991                   |
| Richard D. Tattersall                        | 1RE004              | SDG&E SECURITY                                  | 1,908                           | 2,557                   | 2,644                   |
| Total  |                     |   | 9,191                           | 11,087                  | 11,409                  |
| Arthur Alvarez                               | 1FS001              | Existing Leases & Fees                          | 12,388                          | 18,687                  | 19,328                  |
| Arthur Alvarez                               | 1FS002              | Maintenance Garage Operations                   | 14,602                          | 19,458                  | 20,496                  |
| Arthur Alvarez                               | 1FS003              | Asset Management                                | 932                             | 1,065                   | 1,160                   |
| Arthur Alvarez                               | 1FS004              | Financial & Systems                             | 887                             | 890                     | 970                     |
| Arthur Alvarez                               | 1FS005              | Maintenance Operations Management & Supervision | 520                             | 512                     | 563                     |
| Arthur Alvarez                               | 1FS006              | Commutation Fee Credits                         | (176)                           | (186)                   | (192)                   |
| Arthur Alvarez                               | 1FS008              | Telematics Service Fees                         | 426                             | 659                     | 686                     |
| Total  |                     |   | 29,580                          | 41,085                  | 43,010                  |
| Daniel Castillo                              | 1SS001              | LOGISTICS SHOPS SOUTH - WAREHOUSE POOL          | 5,461                           | 5,624                   | 6,127                   |
| Daniel Castillo                              | 1SS003              | OFFICE SERVICES - NON-SHARED SERVICES           | 2,060                           | 2,102                   | 2,175                   |
| Daniel Castillo                              | 1SS004              | LOGISTICS SHOPS SOUTH - PURCHASING              | 857                             | 857                     | 932                     |
| Daniel Castillo                              | 1SS005              | SUPPLIER DIVERSITY                              | 601                             | 620                     | 669                     |
| Daniel Castillo                              | 1SS006              | ELECTRIC PORTFOLIO                              | 1,250                           | 1,466                   | 1,598                   |
| Daniel Castillo                              | 1SS007              | STRATEGY & SUPPLY CHAIN SUSTAINABILITY          | 200                             | 565                     | 608                     |
| Daniel Castillo                              | 1SS009              | CUSTOMER PROGRAMS & SUPPORT SERVICES            | 701                             | 865                     | 937                     |
| Total  |                     |   | 11,131                          | 12,099                  | 13,045                  |
| Total NSS                                    |                     |   | 54,707                          | 70,057                  | 73,690                  |
| Richard D. Tattersall                        | 2100-0700           | SHARED SERVICES OPEX MAINT                      | 2,134                           | 2,319                   | 2,319                   |
| Richard D. Tattersall                        | 2100-0706           | REAL ESTATE PLANNING                            | 729                             | 929                     | 995                     |
| Richard D. Tattersall                        | 2100-0708           | HQ FACILITIES MAINTENANCE                       | 828                             | 894                     | 958                     |
| Richard D. Tattersall                        | 2100-3025           | FACILITIES CAPITAL PROGRAMS                     | 37                              | 106                     | 113                     |
| Richard D. Tattersall                        | 2100-3030           | CORPORATE REAL ESTATE                           | 518                             | 428                     | 458                     |
| Richard D. Tattersall                        | 2100-3323           | FACILITES OPS - SHARED SERVICES                 | 2,680                           | 2,790                   | 2,988                   |
| Richard D. Tattersall                        | 2100-3588           | VP OPERATIONS SUPPORT                           | 240                             | 255                     | 273                     |
| Richard D. Tattersall                        | 2100-4066           | SHARED SERVICES RENTS                           | 8,425                           | 8,669                   | 8,669                   |
| Total  |                     |   | 15,592                          | 16,390                  | 16,774                  |
| Daniel Castillo                              | 2100-3016           | TECHNOLOGY, INTELLIGENCE, POLICY &              | 1,566                           | 1,021                   | 1,094                   |
| Daniel Castillo                              | 2100-3331           | SUPPLY OPERATIONS                               | 992                             | 992                     | 1,062                   |
| Daniel Castillo                              | 2100-3332           | IT & TELECOM PORTFOLIO - SDG&E                  | 1,180                           | 1,445                   | 1,547                   |
| Daniel Castillo                              | 2100-3407           | OFFICE SERVICES - SHARED SERVICES               | 362                             | 362                     | 388                     |
| Total  |                     |   | 4,100                           | 3,820                   | 4,091                   |
| Total SS                                     |                     |   | 19,692                          | 20,210                  | 20,865                  |
| Total Support Services Electric Distribution |                     |   | \$ 74,399                       | \$ 90,267               | \$ 94,555               |

Table RH-50  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
SUPPORT SERVICES GENERATION  
(Thousands of Dollars)

| Witness Name          | Workpaper Group No. | Description                                     | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|-----------------------|---------------------|---|---------------------------------------|-------------------------------|-------------------------------|
| Brittany A. Syz       | 1EV000              | ENVIRONMENTAL SDGE NSS Cost Center              | 130                                   | 156                           | 168                           |
| Brittany A. Syz       | 1EV001              | RNERBA-PCB Phase Out                            | 313                                   | 414                           | 428                           |
| Brittany A. Syz       | 1EV002              | RNERBA-Subpart W                                | -                                     | -                             | -                             |
| Brittany A. Syz       | 1EV003              | EG -SONGS Wkp_Grp_1                             | 1,216                                 | 1,540                         | 1,540                         |
|                       |                     | Total   | 1,659                                 | 2,110                         | 2,136                         |
| Richard D. Tattersall | 1RE001              | SDG&E FACILITIES OPERATIONS                     | 147                                   | 187                           | 197                           |
| Richard D. Tattersall | 1RE002              | TRIBAL RELATIONS & LAND SERVICES                | 8                                     | 8                             | 9                             |
| Richard D. Tattersall | 1RE003              | SDG&E RENTS                                     | 162                                   | 182                           | 182                           |
| Richard D. Tattersall | 1RE004              | SDG&E SECURITY                                  | 97                                    | 129                           | 134                           |
|                       |                     | Total   | 414                                   | 507                           | 521                           |
| Arthur Alvarez        | 1FS001              | Existing Leases & Fees                          | 96                                    | 144                           | 149                           |
| Arthur Alvarez        | 1FS002              | Maintenance Garage Operations                   | 113                                   | 150                           | 158                           |
| Arthur Alvarez        | 1FS003              | Asset Management                                | 7                                     | 8                             | 9                             |
| Arthur Alvarez        | 1FS004              | Financial & Systems                             | 7                                     | 7                             | 7                             |
| Arthur Alvarez        | 1FS005              | Maintenance Operations Management & Supervision | 4                                     | 4                             | 4                             |
| Arthur Alvarez        | 1FS006              | Commutation Fee Credits                         | (1)                                   | (1)                           | (1)                           |
| Arthur Alvarez        | 1FS008              | Telematics Service Fees                         | 3                                     | 5                             | 5                             |
|                       |                     | Total   | 228                                   | 317                           | 332                           |
| Daniel Castillo       | 1SS001              | LOGISTICS SHOPS SOUTH - WAREHOUSE POOL          | 111                                   | 115                           | 125                           |
| Daniel Castillo       | 1SS003              | OFFICE SERVICES - NON-SHARED SERVICES           | 104                                   | 106                           | 110                           |
| Daniel Castillo       | 1SS004              | LOGISTICS SHOPS SOUTH - PURCHASING POOL         | 43                                    | 43                            | 47                            |
| Daniel Castillo       | 1SS005              | SUPPLIER DIVERSITY                              | 31                                    | 32                            | 35                            |
| Daniel Castillo       | 1SS006              | ELECTRIC PORTFOLIO                              | 65                                    | 77                            | 84                            |
| Daniel Castillo       | 1SS007              | STRATEGY & SUPPLY CHAIN SUSTAINABILITY          | 10                                    | 30                            | 32                            |
| Daniel Castillo       | 1SS009              | CUSTOMER PROGRAMS & SUPPORT SERVICES            | 37                                    | 45                            | 49                            |
|                       |                     | Total   | 403                                   | 448                           | 482                           |
|                       |                     | Total NSS                                       | 2,704                                 | 3,383                         | 3,471                         |
| Richard D. Tattersall | 2100-0700           | SHARED SERVICES OPEX MAINT                      | 108                                   | 117                           | 117                           |
| Richard D. Tattersall | 2100-0706           | REAL ESTATE PLANNING                            | 37                                    | 47                            | 50                            |
| Richard D. Tattersall | 2100-0708           | HQ FACILITIES MAINTENANCE                       | 42                                    | 45                            | 48                            |
| Richard D. Tattersall | 2100-3025           | FACILITIES CAPITAL PROGRAMS                     | 2                                     | 5                             | 6                             |
| Richard D. Tattersall | 2100-3030           | CORPORATE REAL ESTATE                           | 26                                    | 22                            | 23                            |
| Richard D. Tattersall | 2100-3323           | FACILITES OPS - SHARED SERVICES                 | 136                                   | 141                           | 151                           |
| Richard D. Tattersall | 2100-3588           | VP OPERATIONS SUPPORT                           | 12                                    | 13                            | 14                            |
| Richard D. Tattersall | 2100-4066           | SHARED SERVICES RENTS                           | 427                                   | 439                           | 439                           |
|                       |                     | Total   | 789                                   | 830                           | 849                           |
| Daniel Castillo       | 2100-3016           | TECHNOLOGY, INTELLIGENCE, POLICY &              | 82                                    | 53                            | 57                            |
| Daniel Castillo       | 2100-3331           | SUPPLY OPERATIONS                               | 52                                    | 52                            | 56                            |
| Daniel Castillo       | 2100-3332           | IT & TELECOM PORTFOLIO - SDG&E                  | 62                                    | 76                            | 81                            |
| Daniel Castillo       | 2100-3407           | OFFICE SERVICES - SHARED SERVICES               | 18                                    | 18                            | 20                            |
|                       |                     | Total   | 214                                   | 199                           | 213                           |
|                       |                     | Total SS  | 1,003                                 | 1,029                         | 1,063                         |
|                       |                     | Total Support Services Generation               | \$ 3,708                              | \$ 4,412                      | \$ 4,534                      |

Table RH-51  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
SUPPORT SERVICES GAS  
(Thousands of Dollars)

| Witness Name          | Workpaper Group No. | Description                                     | 2021                       | 2024               | 2024               |
|-----------------------|---------------------|---|----------------------------|--------------------|--------------------|
|                       |                     |   | Adjusted-Recorded (2021\$) | Estimated (2021\$) | Estimated (2024\$) |
| Brittany A. Syz       | 1EV000              | Environmental Sdge Nss Cost Center              | 912                        | 1,096              | 1,187              |
| Brittany A. Syz       | 1EV001              | Rnerba-Pcb Phase Out                            | -                          | -                  | -                  |
| Brittany A. Syz       | 1EV002              | Rnerba-Subpart W                                | 1,129                      | 984                | 1,036              |
| Brittany A. Syz       | 1EV003              | Eg -Songs Wkp_Grp_1                             | -                          | -                  | -                  |
|                       |                     | Total   | <u>2,041</u>               | <u>2,080</u>       | <u>2,223</u>       |
| Richard D. Tattersall | 1RE001              | Sdg&E Facilities Operations                     | 1,035                      | 1,316              | 1,402              |
| Richard D. Tattersall | 1RE002              | Tribal Relations & Land Services                | 57                         | 58                 | 62                 |
| Richard D. Tattersall | 1RE003              | Sdg&E Rents                                     | 1,138                      | 1,278              | 1,278              |
| Richard D. Tattersall | 1RE004              | Sdg&E Security                                  | 679                        | 910                | 958                |
|                       |                     | Total   | <u>2,909</u>               | <u>3,562</u>       | <u>3,699</u>       |
| Arthur Alvarez        | 1FS001              | Existing Leases & Fees                          | 3,460                      | 5,219              | 5,494              |
| Arthur Alvarez        | 1FS002              | Maintenance Garage Operations                   | 4,078                      | 5,434              | 5,796              |
| Arthur Alvarez        | 1FS003              | Asset Management                                | 260                        | 298                | 325                |
| Arthur Alvarez        | 1FS004              | Financial & Systems                             | 248                        | 248                | 272                |
| Arthur Alvarez        | 1FS005              | Maintenance Operations Management & Supervision | 145                        | 143                | 157                |
| Arthur Alvarez        | 1FS006              | Commutation Fee Credits                         | (49)                       | (52)               | (55)               |
| Arthur Alvarez        | 1FS008              | Telematics Service Fees                         | 119                        | 184                | 195                |
|                       |                     | Total   | <u>8,261</u>               | <u>11,474</u>      | <u>12,183</u>      |
| Daniel Castillo       | 1SS001              | Logistics Shops South - Warehouse Pool          | 983                        | 1,013              | 1,107              |
| Daniel Castillo       | 1SS003              | Office Services - Non-Shared Services           | 733                        | 748                | 788                |
| Daniel Castillo       | 1SS004              | Logistics Shops South - Purchasing Pool         | 243                        | 243                | 265                |
| Daniel Castillo       | 1SS005              | Supplier Diversity                              | 174                        | 180                | 195                |
| Daniel Castillo       | 1SS006              | Electric Portfolio                              | 362                        | 425                | 465                |
| Daniel Castillo       | 1SS007              | Strategy & Supply Chain Sustainability          | 58                         | 164                | 177                |
| Daniel Castillo       | 1SS009              | Customer Programs & Support Services            | 203                        | 251                | 273                |
|                       |                     | Total   | <u>2,757</u>               | <u>3,023</u>       | <u>3,269</u>       |
|                       |                     | Total NSS                                       | <u>15,968</u>              | <u>20,140</u>      | <u>21,375</u>      |
| Richard D. Tattersall | 2100-0700           | Shared Services Opex Maint                      | 760                        | 825                | 825                |
| Richard D. Tattersall | 2100-0706           | Real Estate Planning                            | 260                        | 331                | 354                |
| Richard D. Tattersall | 2100-0708           | Hq Facilities Maintenance                       | 295                        | 318                | 341                |
| Richard D. Tattersall | 2100-3025           | Facilities Capital Programs                     | 13                         | 38                 | 40                 |
| Richard D. Tattersall | 2100-3030           | Corporate Real Estate                           | 184                        | 152                | 163                |
| Richard D. Tattersall | 2100-3323           | Facilities Ops - Shared Services                | 954                        | 993                | 1,063              |
| Richard D. Tattersall | 2100-3588           | Vp Operations Support                           | 85                         | 91                 | 97                 |
| Richard D. Tattersall | 2100-4066           | Shared Services Rents                           | 2,998                      | 3,085              | 3,085              |
|                       |                     | Total   | <u>5,548</u>               | <u>5,832</u>       | <u>5,969</u>       |
| Daniel Castillo       | 2100-3016           | Technology, Intelligence, Policy & Solutions    | 454                        | 296                | 317                |
| Daniel Castillo       | 2100-3331           | Supply Operations                               | 288                        | 287                | 308                |
| Daniel Castillo       | 2100-3332           | It & Telecom Portfolio - Sdg&E                  | 342                        | 419                | 449                |
| Daniel Castillo       | 2100-3407           | Office Services - Shared Services               | 129                        | 129                | 138                |
|                       |                     | Total   | <u>1,213</u>               | <u>1,131</u>       | <u>1,212</u>       |
|                       |                     | Total SS  | <u>6,761</u>               | <u>6,964</u>       | <u>7,180</u>       |
|                       |                     | Total Support Services Gas                      | <u>\$ 22,728</u>           | <u>\$ 27,103</u>   | <u>\$ 28,555</u>   |

Table RH-52  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
ADMINISTRATIVE AND GENERAL COMBINED  
(Thousands of Dollars)

| Witness Name        | Workpaper Group No. | Description   | 2021                       | 2024               | 2024               |
|---------------------|---------------------|---|----------------------------|--------------------|--------------------|
|                     |                     |   | Adjusted-Recorded (2021\$) | Estimated (2021\$) | Estimated (2024\$) |
| Rajan Agarwal       | 1AG000              | VP - Controller & CAO   | 417                        | 419                | 438                |
| Rajan Agarwal       | 1AG001              | Financial & Business Planning   | 5,881                      | 6,373              | 7,015              |
| Rajan Agarwal       | 1AG002              | Business Innovations and Financial Systems Client Support                     | 679                        | 724                | 797                |
| Rajan Agarwal       | 1AG003              | Asset & Project Accounting (A&PA) - Plant Accounting and Financial & Ratebase | 2,735                      | 2,453              | 2,689              |
| Rajan Agarwal       | 1AG004              | Billable Project Accounting & Sundry Services (BPA & SS)                      | 754                        | 859                | 943                |
| Rajan Agarwal       | 1AG005              | Regulatory Reporting and Regulatory Accounts                                  | 1,278                      | 1,573              | 1,731              |
| Rajan Agarwal       | 1AG006              | General Counsel   | 10,334                     | 10,540             | 11,571             |
| Rajan Agarwal       | 1AG007              | Claims  | 1,053                      | 1,259              | 1,384              |
| Rajan Agarwal       | 1AG008              | Claims Payments and Recovery Costs  | 3,178                      | 3,712              | 3,857              |
| Rajan Agarwal       | 1AG010              | Policy & Proceedings - Tariffs and Compliance and Strategic Planning          | 2,120                      | 1,908              | 2,071              |
| Rajan Agarwal       | 1AG012              | Community Relations   | 15                         | 296                | 317                |
|                     |                     | Total   | 28,444                     | 30,116             | 32,812             |
| Debbie S. Robinson  | 1PB000              | Health Benefits-Medical   | 82,017                     | 109,477            | 109,477            |
| Debbie S. Robinson  | 1CP000              | COMPENSATION - VARIABLE PAY (GRC USE ONLY)                                    | 80,648                     | 84,809             | 93,368             |
|                     |                     | Total   | 162,665                    | 194,286            | 202,845            |
| Alexandra G. Taylor | 1HR000              | VP - People and Culture   | 721                        | 1,021              | 1,082              |
| Alexandra G. Taylor | 1HR001              | Total Disability  | 287                        | 287                | 298                |
| Alexandra G. Taylor | 1HR002              | Workers' Compensation   | 5,448                      | 6,685              | 6,685              |
| Alexandra G. Taylor | 1HR003              | Human Resources   | 2,250                      | 2,900              | 3,182              |
| Alexandra G. Taylor | 1HR004              | Diversity and Inclusion   | 485                        | 945                | 1,026              |
| Alexandra G. Taylor | 1HR005              | Diversity and Workforce Management  | 2,608                      | 3,057              | 3,307              |
| Alexandra G. Taylor | 1HR006              | Organizational Effectiveness  | 1,819                      | 2,428              | 2,647              |
| Alexandra G. Taylor | 1HR007              | Business Optimization   | 274                        | 374                | 409                |
| Alexandra G. Taylor | 1HR008              | Executive Offices   | 1,497                      | 1,976              | 2,066              |
|                     |                     | Total   | 15,389                     | 19,673             | 20,703             |
| Peter H. Andersen   | 1PN000              | Employee Pension  | 50,668                     | 34,529             | 34,529             |
|                     |                     | Total   | 50,668                     | 34,529             | 34,529             |
| Frederick R. Cooper | 1SE000              | SECC OUTSIDE SERVICES EMPLOYED - F923.1                                       | 66,088                     | 67,456             | 67,456             |
|                     |                     | Total   | 66,088                     | 67,456             | 67,456             |
| Dennis J. Gaughan   | 1SN000              | SECC PROPERTY INSURANCE NON-NUCLEAR - 924.0                                   | 259,960                    | 316,172            | 316,172            |
|                     |                     | Total   | 259,960                    | 316,172            | 316,172            |
| Kenneth J. Deremer  | 1SM000              | VP- Risk Mgmt & Chf Compl Ofcr  | 418                        | 418                | 458                |
| Kenneth J. Deremer  | 1SM001              | Safety Management System  | 864                        | 2,304              | 2,432              |
| Kenneth J. Deremer  | 1SM002              | Safety  | 2,721                      | 2,882              | 3,114              |
| Kenneth J. Deremer  | 1SM003              | Asset Management  | 693                        | 2,076              | 2,222              |
| Kenneth J. Deremer  | 1SM004              | Business Technology Solutions   | 2,320                      | 2,385              | 2,547              |
| Kenneth J. Deremer  | 1SM005              | Enterprise Risk Management  | 3,695                      | 4,222              | 4,521              |
| Kenneth J. Deremer  | 1SM006              | Energy Risk Management  | 1,361                      | 1,473              | 1,585              |
|                     |                     | Total   | 12,072                     | 15,760             | 16,879             |
|                     |                     | Total NSS   | 595,286                    | 677,992            | 691,396            |



Table RH-52  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
ADMINISTRATIVE AND GENERAL COMBINED  
(Thousands of Dollars)

| Witness Name        | Workpaper Group No. | Description   | 2021                       | 2024               | 2024               |
|---------------------|---------------------|---|----------------------------|--------------------|--------------------|
|                     |                     |   | Adjusted-Recorded (2021\$) | Estimated (2021\$) | Estimated (2024\$) |
| Rajan Agarwal       | 2100-0006           | GRC & Revenue Requirements - GRC Accountability Reporting | 275                        | 284                | 304                |
| Rajan Agarwal       | 2100-0274           | Affiliate Billing & Costing (Abc)                         | 353                        | 401                | 429                |
| Rajan Agarwal       | 2100-3050           | Assistant Controller                                      | 295                        | 323                | 346                |
| Rajan Agarwal       | 2100-3051           | Financial Accounting                                      | 835                        | 969                | 1,037              |
| Rajan Agarwal       | 2100-3058           | Accounts Payable (Ap)                                     | 1,099                      | 1,010              | 1,082              |
| Rajan Agarwal       | 2100-3162           | SVP - State Government Affairs & CRO                      | 421                        | 524                | 562                |
| Rajan Agarwal       | 2100-3428           | Policy & Proceedings - Case Management                    | 3,007                      | 3,386              | 3,627              |
| Rajan Agarwal       | 2100-3430           | GRC & Revenue Requirements - GRC Case Management          | 738                        | 748                | 801                |
| Rajan Agarwal       | 2100-3555           | Accounting Research & Business Controls                   | 385                        | 411                | 440                |
| Rajan Agarwal       | 2100-3602           | GRC & Revenue Requirements                                | 589                        | 739                | 791                |
| Rajan Agarwal       | 2100-3991           | San Francisco Operations                                  | 595                        | 811                | 868                |
| Rajan Agarwal       | 2100-4006           | Regulatory Policy & Legislative Analysis                  | 171                        | 235                | 252                |
| Rajan Agarwal       | 2100-4009           | Community Relations                                       | 917                        | 1,133              | 1,213              |
| Rajan Agarwal       | 2100-4080           | Financial Planning Systems                                | 739                        | 797                | 854                |
|                     |                     | Total   | 10,419                     | 11,769             | 12,605             |
| Alexandra G. Taylor | 2100-3414           | Drug and Alcohol Testing Program                          | 176                        | 220                | 236                |
| Alexandra G. Taylor | 2100-3505           | Employee Care Services                                    | 1,359                      | 1,382              | 1,480              |
| Alexandra G. Taylor | 2100-3506           | Wellness Programs   | 126                        | 198                | 212                |
| Alexandra G. Taylor | 2100-3834           | People Research   | 165                        | 169                | 181                |
|                     |                     | Total   | 1,826                      | 1,969              | 2,109              |
| Kenneth J. Deremer  | 2100-0214           | SDG&E FIELD SAFETY  | 1,023                      | 1,249              | 1,337              |
|                     |                     | Total   | 1,023                      | 1,249              | 1,337              |
|                     |                     | Total SS  | 13,268                     | 14,987             | 16,051             |
|                     |                     | Total A&G Combined  | \$ 608,554                 | \$ 692,979         | \$ 707,447         |

Table RH-53  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
A&G ELECTRIC DEPARTMENT  
(Thousands of Dollars)

| Witness Name        | Workpaper Group No. | Description  | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|---------------------|---------------------|--|---------------------------------------|-------------------------------|-------------------------------|
| Rajan Agarwal       | 1AG000              | VP - Controller & CAO  | 311                                   | 313                           | 326                           |
| Rajan Agarwal       | 1AG001              | Financial & Business Planning  | 4,393                                 | 4,761                         | 5,240                         |
| Rajan Agarwal       | 1AG002              | Business Innovations and Financial Systems Client Support            | 507                                   | 541                           | 595                           |
| Rajan Agarwal       | 1AG003              | Asset & Project Accounting (A&PA) - Plant Accounting and Financial & | 2,043                                 | 1,832                         | 2,008                         |
| Rajan Agarwal       | 1AG004              | Billable Project Accounting & Sundry Services (BPA & SS)             | 563                                   | 642                           | 704                           |
| Rajan Agarwal       | 1AG005              | Regulatory Reporting and Regulatory Accounts                         | 955                                   | 1,175                         | 1,293                         |
| Rajan Agarwal       | 1AG006              | General Counsel  | 7,719                                 | 7,873                         | 8,641                         |
| Rajan Agarwal       | 1AG007              | Claims   | 787                                   | 940                           | 1,034                         |
| Rajan Agarwal       | 1AG008              | Claims Payments and Recovery Costs                                   | 2,374                                 | 2,773                         | 2,868                         |
| Rajan Agarwal       | 1AG010              | Policy & Proceedings - Tariffs and Compliance and Strategic Planning | 1,584                                 | 1,425                         | 1,545                         |
| Rajan Agarwal       | 1AG012              | Community Relations  | 11                                    | 221                           | 237                           |
|                     |                     | Total  | <u>21,248</u>                         | <u>22,497</u>                 | <u>24,491</u>                 |
| Debbie S. Robinson  | 1PB000              | Health Benefits-Medical  | 61,267                                | 81,779                        | 81,779                        |
| Debbie S. Robinson  | 1CP000              | COMPENSATION - VARIABLE PAY (GRC USE ONLY)                           | 60,327                                | 63,380                        | 69,781                        |
|                     |                     | Total  | <u>121,594</u>                        | <u>145,159</u>                | <u>151,560</u>                |
| Alexandra G. Taylor | 1HR000              | VP - People and Culture  | 539                                   | 763                           | 806                           |
| Alexandra G. Taylor | 1HR001              | Total Disability   | 214                                   | 214                           | 222                           |
| Alexandra G. Taylor | 1HR002              | Workers' Compensation  | 4,070                                 | 4,994                         | 4,994                         |
| Alexandra G. Taylor | 1HR003              | Human Resources  | 1,681                                 | 2,166                         | 2,376                         |
| Alexandra G. Taylor | 1HR004              | Diversity and Inclusion  | 362                                   | 706                           | 766                           |
| Alexandra G. Taylor | 1HR005              | Diversity and Workforce Management                                   | 1,948                                 | 2,284                         | 2,467                         |
| Alexandra G. Taylor | 1HR006              | Organizational Effectiveness   | 1,359                                 | 1,814                         | 1,976                         |
| Alexandra G. Taylor | 1HR007              | Business Optimization  | 245                                   | 345                           | 377                           |
| Alexandra G. Taylor | 1HR008              | Executive Offices  | 1,118                                 | 1,476                         | 1,537                         |
|                     |                     | Total  | <u>11,536</u>                         | <u>14,762</u>                 | <u>15,521</u>                 |
| Peter H. Andersen   | 1PN000              | Employee Pension   | 37,849                                | 25,793                        | 25,793                        |
|                     |                     | Total  | <u>37,849</u>                         | <u>25,793</u>                 | <u>25,793</u>                 |
| Frederick R. Cooper | 1SE000              | SECC OUTSIDE SERVICES EMPLOYED - F923.1                              | 49,368                                | 50,390                        | 50,390                        |
|                     |                     | Total  | <u>49,368</u>                         | <u>50,390</u>                 | <u>50,390</u>                 |
| Dennis J. Gaughan   | 1SN000              | SECC PROPERTY INSURANCE NON-NUCLEAR - 924.0                          | 246,691                               | 298,108                       | 298,108                       |
|                     |                     | Total  | <u>246,691</u>                        | <u>298,108</u>                | <u>298,108</u>                |
| Kenneth J. Deremer  | 1SM000              | VP- Risk Mgmt & Chf Compl Ofcr                                       | 312                                   | 312                           | 342                           |
| Kenneth J. Deremer  | 1SM001              | Safety Management System   | 645                                   | 1,721                         | 1,811                         |
| Kenneth J. Deremer  | 1SM002              | Safety   | 2,033                                 | 2,153                         | 2,323                         |
| Kenneth J. Deremer  | 1SM003              | Asset Management   | 661                                   | 1,981                         | 2,121                         |
| Kenneth J. Deremer  | 1SM004              | Business Technology Solutions  | 2,097                                 | 2,155                         | 2,300                         |
| Kenneth J. Deremer  | 1SM005              | Enterprise Risk Management   | 2,760                                 | 3,154                         | 3,370                         |
| Kenneth J. Deremer  | 1SM006              | Energy Risk Management   | 1,298                                 | 1,405                         | 1,511                         |
|                     |                     | Total  | <u>9,807</u>                          | <u>12,882</u>                 | <u>13,777</u>                 |
|                     |                     | Total NSS  | <u>498,092</u>                        | <u>569,590</u>                | <u>579,640</u>                |

Table RH-53  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
A&G ELECTRIC DEPARTMENT  
(Thousands of Dollars)

| Witness Name        | Workpaper Group No. | Description   | 2021                       | 2024               | 2024               |
|---------------------|---------------------|---|----------------------------|--------------------|--------------------|
|                     |                     |   | Adjusted-Recorded (2021\$) | Estimated (2021\$) | Estimated (2024\$) |
| Rajan Agarwal       | 2100-0006           | GRC & Revenue Requirements - GRC Accountability Reporting | 205                        | 212                | 227                |
| Rajan Agarwal       | 2100-0274           | Affiliate Billing & Costing (Abc)                         | 264                        | 299                | 320                |
| Rajan Agarwal       | 2100-3050           | Assistant Controller                                      | 220                        | 241                | 258                |
| Rajan Agarwal       | 2100-3051           | Financial Accounting                                      | 624                        | 724                | 775                |
| Rajan Agarwal       | 2100-3058           | Accounts Payable (Ap)                                     | 821                        | 754                | 808                |
| Rajan Agarwal       | 2100-3162           | SVP - State Government Affairs & CRO                      | 314                        | 392                | 420                |
| Rajan Agarwal       | 2100-3428           | Policy & Proceedings - Case Management                    | 2,246                      | 2,529              | 2,709              |
| Rajan Agarwal       | 2100-3430           | GRC & Revenue Requirements - GRC Case Management          | 551                        | 559                | 598                |
| Rajan Agarwal       | 2100-3555           | Accounting Research & Business Controls                   | 288                        | 307                | 329                |
| Rajan Agarwal       | 2100-3602           | GRC & Revenue Requirements                                | 440                        | 552                | 591                |
| Rajan Agarwal       | 2100-3991           | San Francisco Operations                                  | 444                        | 606                | 649                |
| Rajan Agarwal       | 2100-4006           | Regulatory Policy & Legislative Analysis                  | 128                        | 176                | 188                |
| Rajan Agarwal       | 2100-4009           | Community Relations                                       | 685                        | 846                | 906                |
| Rajan Agarwal       | 2100-4080           | Financial Planning Systems                                | 552                        | 596                | 638                |
|                     |                     | Total   | <u>7,783</u>               | <u>8,792</u>       | <u>9,416</u>       |
| Alexandra G. Taylor | 2100-3414           | Drug and Alcohol Testing Program                          | 131                        | 164                | 176                |
| Alexandra G. Taylor | 2100-3505           | Employee Care Services                                    | 1,015                      | 1,032              | 1,106              |
| Alexandra G. Taylor | 2100-3506           | Wellness Programs   | 94                         | 148                | 158                |
| Alexandra G. Taylor | 2100-3834           | People Research   | 123                        | 126                | 135                |
|                     |                     | Total   | <u>1,364</u>               | <u>1,471</u>       | <u>1,575</u>       |
| Kenneth J. Deremer  | 2100-0214           | SDG&E FIELD SAFETY  | 764                        | 933                | 999                |
|                     |                     | Total   | <u>764</u>                 | <u>933</u>         | <u>999</u>         |
|                     |                     | Total SS  | <u>9,911</u>               | <u>11,195</u>      | <u>11,990</u>      |
|                     |                     | Total A&G Electric Department                             | <u>\$ 508,004</u>          | <u>\$ 580,785</u>  | <u>\$ 591,630</u>  |

Table RH-54  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
A&G ELECTRIC DISTRIBUTION  
(Thousands of Dollars)

| Witness Name        | Workpaper Group No. | Description  | 2021                       | 2024               | 2024               |
|---------------------|---------------------|--|----------------------------|--------------------|--------------------|
|                     |                     |  | Adjusted-Recorded (2021\$) | Estimated (2021\$) | Estimated (2024\$) |
| Rajan Agarwal       | 1AG000              | VP - Controller & CAO  | 296                        | 298                | 310                |
| Rajan Agarwal       | 1AG001              | Financial & Business Planning  | 4,181                      | 4,531              | 4,988              |
| Rajan Agarwal       | 1AG002              | Business Innovations and Financial Systems Client Support            | 483                        | 515                | 566                |
| Rajan Agarwal       | 1AG003              | Asset & Project Accounting (A&PA) - Plant Accounting and Financial & | 1,945                      | 1,744              | 1,911              |
| Rajan Agarwal       | 1AG004              | Billable Project Accounting & Sundry Services (BPA & SS)             | 536                        | 611                | 670                |
| Rajan Agarwal       | 1AG005              | Regulatory Reporting and Regulatory Accounts                         | 909                        | 1,118              | 1,231              |
| Rajan Agarwal       | 1AG006              | General Counsel  | 7,347                      | 7,494              | 8,225              |
| Rajan Agarwal       | 1AG007              | Claims   | 749                        | 895                | 984                |
| Rajan Agarwal       | 1AG008              | Claims Payments and Recovery Costs                                   | 2,260                      | 2,639              | 2,730              |
| Rajan Agarwal       | 1AG010              | Policy & Proceedings - Tariffs and Compliance and Strategic Planning | 1,507                      | 1,357              | 1,471              |
| Rajan Agarwal       | 1AG012              | Community Relations  | 11                         | 210                | 225                |
|                     |                     | Total  | 20,224                     | 21,412             | 23,311             |
| Debbie S. Robinson  | 1PB000              | Health Benefits-Medical  | 58,314                     | 77,838             | 77,838             |
| Debbie S. Robinson  | 1CP000              | COMPENSATION - VARIABLE PAY (GRC USE ONLY)                           | 57,438                     | 60,346             | 66,440             |
|                     |                     | Total  | 115,752                    | 138,184            | 144,278            |
| Alexandra G. Taylor | 1HR000              | VP - People and Culture  | 513                        | 726                | 767                |
| Alexandra G. Taylor | 1HR001              | Total Disability   | 204                        | 204                | 211                |
| Alexandra G. Taylor | 1HR002              | Workers' Compensation  | 3,874                      | 4,753              | 4,753              |
| Alexandra G. Taylor | 1HR003              | Human Resources  | 1,600                      | 2,062              | 2,262              |
| Alexandra G. Taylor | 1HR004              | Diversity and Inclusion  | 345                        | 672                | 729                |
| Alexandra G. Taylor | 1HR005              | Diversity and Workforce Management                                   | 1,854                      | 2,174              | 2,348              |
| Alexandra G. Taylor | 1HR006              | Organizational Effectiveness   | 1,293                      | 1,726              | 1,881              |
| Alexandra G. Taylor | 1HR007              | Business Optimization  | 241                        | 341                | 373                |
| Alexandra G. Taylor | 1HR008              | Executive Offices  | 1,064                      | 1,405              | 1,463              |
|                     |                     | Total  | 10,988                     | 14,063             | 14,787             |
| Peter H. Andersen   | 1PN000              | Employee Pension   | 36,025                     | 24,550             | 24,550             |
|                     |                     | Total  | 36,025                     | 24,550             | 24,550             |
| Frederick R. Cooper | 1SE000              | SECC OUTSIDE SERVICES EMPLOYED - F923.1                              | 46,989                     | 47,961             | 47,961             |
|                     |                     | Total  | 46,989                     | 47,961             | 47,961             |
| Dennis J. Gaughan   | 1SN000              | SECC PROPERTY INSURANCE NON-NUCLEAR - 924.0                          | 234,631                    | 283,489            | 283,489            |
|                     |                     | Total  | 234,631                    | 283,489            | 283,489            |
| Kenneth J. Deremer  | 1SM000              | VP- Risk Mgmt & Chf Compl Ofcr                                       | 297                        | 297                | 325                |
| Kenneth J. Deremer  | 1SM001              | Safety Management System   | 614                        | 1,638              | 1,724              |
| Kenneth J. Deremer  | 1SM002              | Safety   | 1,935                      | 2,049              | 2,211              |
| Kenneth J. Deremer  | 1SM003              | Asset Management   | 602                        | 1,802              | 1,928              |
| Kenneth J. Deremer  | 1SM004              | Business Technology Solutions  | 2,078                      | 2,136              | 2,279              |
| Kenneth J. Deremer  | 1SM005              | Enterprise Risk Management   | 2,627                      | 3,002              | 3,208              |
| Kenneth J. Deremer  | 1SM006              | Energy Risk Management   | 139                        | 151                | 162                |
|                     |                     | Total  | 8,292                      | 11,075             | 11,837             |
|                     |                     | Total NSS  | 472,900                    | 540,734            | 550,213            |

Table RH-54  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
A&G ELECTRIC DISTRIBUTION  
(Thousands of Dollars)

| Witness Name        | Workpaper Group No. | Description   | 2021                       | 2024               | 2024               |
|---------------------|---------------------|---|----------------------------|--------------------|--------------------|
|                     |                     |   | Adjusted-Recorded (2021\$) | Estimated (2021\$) | Estimated (2024\$) |
| Rajan Agarwal       | 2100-0006           | GRC & Revenue Requirements - GRC Accountability Reporting | 196                        | 202                | 216                |
| Rajan Agarwal       | 2100-0274           | Affiliate Billing & Costing (Abc)                         | 251                        | 285                | 305                |
| Rajan Agarwal       | 2100-3050           | Assistant Controller                                      | 210                        | 229                | 246                |
| Rajan Agarwal       | 2100-3051           | Financial Accounting                                      | 594                        | 689                | 738                |
| Rajan Agarwal       | 2100-3058           | Accounts Payable (Ap)                                     | 781                        | 718                | 769                |
| Rajan Agarwal       | 2100-3162           | SVP - State Government Affairs & CRO                      | 299                        | 373                | 399                |
| Rajan Agarwal       | 2100-3428           | Policy & Proceedings - Case Management                    | 2,138                      | 2,408              | 2,578              |
| Rajan Agarwal       | 2100-3430           | GRC & Revenue Requirements - GRC Case Management          | 525                        | 532                | 570                |
| Rajan Agarwal       | 2100-3555           | Accounting Research & Business Controls                   | 274                        | 292                | 313                |
| Rajan Agarwal       | 2100-3602           | Grc & Revenue Requirements                                | 419                        | 525                | 563                |
| Rajan Agarwal       | 2100-3991           | San Francisco Operations                                  | 423                        | 576                | 617                |
| Rajan Agarwal       | 2100-4006           | Regulatory Policy & Legislative Analysis                  | 122                        | 167                | 179                |
| Rajan Agarwal       | 2100-4009           | Community Relations                                       | 652                        | 805                | 862                |
| Rajan Agarwal       | 2100-4080           | Financial Planning Systems                                | 525                        | 567                | 607                |
|                     |                     | Total   | 7,408                      | 8,368              | 8,962              |
| Alexandra G. Taylor | 2100-3414           | Drug and Alcohol Testing Program                          | 125                        | 156                | 168                |
| Alexandra G. Taylor | 2100-3505           | Employee Care Services                                    | 966                        | 983                | 1,052              |
| Alexandra G. Taylor | 2100-3506           | Wellness Programs   | 90                         | 141                | 151                |
| Alexandra G. Taylor | 2100-3834           | People Research   | 117                        | 120                | 129                |
|                     |                     | Total   | 1,298                      | 1,400              | 1,499              |
| Kenneth J. Deremer  | 2100-0214           | SDG&E FIELD SAFETY  | 727                        | 888                | 951                |
|                     |                     | Total   | 727                        | 888                | 951                |
|                     |                     | Total SS  | 9,434                      | 10,656             | 11,412             |
|                     |                     | Total A&G Electric Distribution                           | \$ 482,333                 | \$ 551,390         | \$ 561,625         |

Table RH-55  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
A&G GENERATION  
(Thousands of Dollars)

| Witness Name        | Workpaper Group No. | Description  | 2021                       | 2024               | 2024               |
|---------------------|---------------------|--|----------------------------|--------------------|--------------------|
|                     |                     |  | Adjusted-Recorded (2021\$) | Estimated (2021\$) | Estimated (2024\$) |
| Rajan Agarwal       | 1AG000              | VP - Controller & CAO  | 15                         | 15                 | 16                 |
| Rajan Agarwal       | 1AG001              | Financial & Business Planning  | 212                        | 229                | 253                |
| Rajan Agarwal       | 1AG002              | Business Innovations and Financial Systems Client Support            | 24                         | 26                 | 29                 |
| Rajan Agarwal       | 1AG003              | Asset & Project Accounting (A&PA) - Plant Accounting and Financial & | 98                         | 88                 | 97                 |
| Rajan Agarwal       | 1AG004              | Billable Project Accounting & Sundry Services (BPA & SS)             | 27                         | 31                 | 34                 |
| Rajan Agarwal       | 1AG005              | Regulatory Reporting and Regulatory Accounts                         | 46                         | 57                 | 62                 |
| Rajan Agarwal       | 1AG006              | General Counsel  | 372                        | 379                | 416                |
| Rajan Agarwal       | 1AG007              | Claims   | 38                         | 45                 | 50                 |
| Rajan Agarwal       | 1AG008              | Claims Payments and Recovery Costs                                   | 114                        | 134                | 138                |
| Rajan Agarwal       | 1AG010              | Policy & Proceedings - Tariffs and Compliance and Strategic Planning | 76                         | 69                 | 74                 |
| Rajan Agarwal       | 1AG012              | Community Relations  | 1                          | 11                 | 11                 |
|                     |                     | Total  | 1,024                      | 1,084              | 1,180              |
| Debbie S. Robinson  | 1PB000              | Health Benefits-Medical  | 2,953                      | 3,941              | 3,941              |
| Debbie S. Robinson  | 1CP000              | COMPENSATION - VARIABLE PAY (GRC USE ONLY)                           | 2,889                      | 3,034              | 3,341              |
|                     |                     | Total  | 5,842                      | 6,975              | 7,282              |
| Alexandra G. Taylor | 1HR000              | VP - People and Culture  | 26                         | 37                 | 39                 |
| Alexandra G. Taylor | 1HR001              | Total Disability   | 10                         | 10                 | 11                 |
| Alexandra G. Taylor | 1HR002              | Workers' Compensation  | 196                        | 241                | 241                |
| Alexandra G. Taylor | 1HR003              | Human Resources  | 81                         | 104                | 115                |
| Alexandra G. Taylor | 1HR004              | Diversity and Inclusion  | 17                         | 34                 | 37                 |
| Alexandra G. Taylor | 1HR005              | Diversity and Workforce Management                                   | 94                         | 110                | 119                |
| Alexandra G. Taylor | 1HR006              | Organizational Effectiveness   | 65                         | 87                 | 95                 |
| Alexandra G. Taylor | 1HR007              | Business Optimization  | 4                          | 4                  | 4                  |
| Alexandra G. Taylor | 1HR008              | Executive Offices  | 54                         | 71                 | 74                 |
|                     |                     | Total  | 548                        | 699                | 734                |
| Peter H. Andersen   | 1PN000              | Employee Pension   | 1,824                      | 1,243              | 1,243              |
|                     |                     | Total  | 1,824                      | 1,243              | 1,243              |
| Frederick R. Cooper | 1SE000              | SECC OUTSIDE SERVICES EMPLOYED - F923.1                              | 2,379                      | 2,428              | 2,428              |
|                     |                     | Total  | 2,379                      | 2,428              | 2,428              |
| Dennis J. Gaughan   | 1SN000              | SECC PROPERTY INSURANCE NON-NUCLEAR - 924.0                          | 12,060                     | 14,619             | 14,619             |
|                     |                     | Total  | 12,060                     | 14,619             | 14,619             |
| Kenneth J. Deremer  | 1SM000              | VP- Risk Mgmt & Chf Compl Ofcr                                       | 15                         | 15                 | 16                 |
| Kenneth J. Deremer  | 1SM001              | Safety Management System   | 31                         | 83                 | 87                 |
| Kenneth J. Deremer  | 1SM002              | Safety   | 98                         | 104                | 112                |
| Kenneth J. Deremer  | 1SM003              | Asset Management   | 60                         | 180                | 192                |
| Kenneth J. Deremer  | 1SM004              | Business Technology Solutions  | 19                         | 19                 | 21                 |
| Kenneth J. Deremer  | 1SM005              | Enterprise Risk Management   | 133                        | 152                | 162                |
| Kenneth J. Deremer  | 1SM006              | Energy Risk Management   | 1,159                      | 1,254              | 1,349              |
|                     |                     | Total  | 1,515                      | 1,807              | 1,940              |
|                     |                     | Total NSS  | 25,193                     | 28,856             | 29,427             |

Table RH-55  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
A&G GENERATION  
(Thousands of Dollars)

| Witness Name        | Workpaper Group No. | Description   | 2021                       | 2024               | 2024               |
|---------------------|---------------------|---|----------------------------|--------------------|--------------------|
|                     |                     |   | Adjusted-Recorded (2021\$) | Estimated (2021\$) | Estimated (2024\$) |
| Rajan Agarwal       | 2100-0006           | GRC & Revenue Requirements - GRC Accountability Reporting | 10                         | 10                 | 11                 |
| Rajan Agarwal       | 2100-0274           | Affiliate Billing & Costing (ABC)                         | 13                         | 14                 | 15                 |
| Rajan Agarwal       | 2100-3050           | Assistant Controller                                      | 11                         | 12                 | 12                 |
| Rajan Agarwal       | 2100-3051           | Financial Accounting                                      | 30                         | 35                 | 37                 |
| Rajan Agarwal       | 2100-3058           | Accounts Payable (Ap)                                     | 40                         | 36                 | 39                 |
| Rajan Agarwal       | 2100-3162           | SVP - State Government Affairs & CRO                      | 15                         | 19                 | 20                 |
| Rajan Agarwal       | 2100-3428           | Policy & Proceedings - Case Management                    | 108                        | 122                | 131                |
| Rajan Agarwal       | 2100-3430           | GRC & Revenue Requirements - GRC Case Management          | 27                         | 27                 | 29                 |
| Rajan Agarwal       | 2100-3555           | Accounting Research & Business Controls                   | 14                         | 15                 | 16                 |
| Rajan Agarwal       | 2100-3602           | GRC & Revenue Requirements                                | 21                         | 27                 | 28                 |
| Rajan Agarwal       | 2100-3991           | San Francisco Operations                                  | 21                         | 29                 | 31                 |
| Rajan Agarwal       | 2100-4006           | Regulatory Policy & Legislative Analysis                  | 6                          | 8                  | 9                  |
| Rajan Agarwal       | 2100-4009           | Community Relations                                       | 33                         | 41                 | 44                 |
| Rajan Agarwal       | 2100-4080           | Financial Planning Systems                                | 27                         | 29                 | 31                 |
|                     |                     | Total   | 375                        | 424                | 454                |
| Alexandra G. Taylor | 2100-3414           | Drug and Alcohol Testing Program                          | 6                          | 8                  | 8                  |
| Alexandra G. Taylor | 2100-3505           | Employee Care Services                                    | 49                         | 50                 | 53                 |
| Alexandra G. Taylor | 2100-3506           | Wellness Programs   | 5                          | 7                  | 8                  |
| Alexandra G. Taylor | 2100-3834           | People Research   | 6                          | 6                  | 7                  |
|                     |                     | Total   | 66                         | 71                 | 76                 |
| Kenneth J. Deremer  | 2100-0214           | SDG&E FIELD SAFETY  | 37                         | 45                 | 48                 |
|                     |                     | Total   | 37                         | 45                 | 48                 |
|                     |                     | Total SS  | 478                        | 540                | 578                |
|                     |                     | Total A&G Generation                                      | \$ 25,670                  | \$ 29,395          | \$ 30,005          |

Table RH-56  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
A&G GAS  
(Thousands of Dollars)

| Witness Name        | Workpaper Group No. | Description  | 2021                       | 2024               | 2024               |
|---------------------|---------------------|--|----------------------------|--------------------|--------------------|
|                     |                     |  | Adjusted-Recorded (2021\$) | Estimated (2021\$) | Estimated (2024\$) |
| Rajan Agarwal       | 1AG000              | VP - Controller & CAO  | 106                        | 106                | 112                |
| Rajan Agarwal       | 1AG001              | Financial & Business Planning  | 1,488                      | 1,612              | 1,775              |
| Rajan Agarwal       | 1AG002              | Business Innovations and Financial Systems Client Support            | 172                        | 183                | 202                |
| Rajan Agarwal       | 1AG003              | Asset & Project Accounting (A&PA) - Plant Accounting and Financial & | 692                        | 621                | 681                |
| Rajan Agarwal       | 1AG004              | Billable Project Accounting & Sundry Services (BPA & SS)             | 191                        | 217                | 239                |
| Rajan Agarwal       | 1AG005              | Regulatory Reporting and Regulatory Accounts                         | 323                        | 398                | 438                |
| Rajan Agarwal       | 1AG006              | General Counsel  | 2,615                      | 2,667              | 2,929              |
| Rajan Agarwal       | 1AG007              | Claims   | 266                        | 319                | 350                |
| Rajan Agarwal       | 1AG008              | Claims Payments and Recovery Costs                                   | 804                        | 939                | 989                |
| Rajan Agarwal       | 1AG010              | Policy & Proceedings - Tariffs and Compliance and Strategic Planning | 536                        | 483                | 526                |
| Rajan Agarwal       | 1AG012              | Community Relations  | 4                          | 75                 | 81                 |
|                     |                     | Total  | 7,196                      | 7,619              | 8,321              |
| Debbie S. Robinson  | 1PB000              | Health Benefits-Medical  | 20,750                     | 27,698             | 27,698             |
| Debbie S. Robinson  | 1CP000              | Compensation - Variable Pay (Grc Use Only)                           | 20,321                     | 21,429             | 23,587             |
|                     |                     | Total  | 41,071                     | 49,127             | 51,285             |
| Alexandra G. Taylor | 1HR000              | VP - People and Culture  | 182                        | 258                | 276                |
| Alexandra G. Taylor | 1HR001              | Total Disability   | 73                         | 73                 | 76                 |
| Alexandra G. Taylor | 1HR002              | Workers' Compensation  | 1,378                      | 1,691              | 1,691              |
| Alexandra G. Taylor | 1HR003              | Human Resources  | 569                        | 734                | 806                |
| Alexandra G. Taylor | 1HR004              | Diversity and Inclusion  | 123                        | 239                | 260                |
| Alexandra G. Taylor | 1HR005              | Diversity and Workforce Management                                   | 660                        | 773                | 840                |
| Alexandra G. Taylor | 1HR006              | Organizational Effectiveness   | 460                        | 614                | 671                |
| Alexandra G. Taylor | 1HR007              | Business Optimization  | 29                         | 29                 | 31                 |
| Alexandra G. Taylor | 1HR008              | Executive Offices  | 379                        | 500                | 529                |
|                     |                     | Total  | 3,853                      | 4,911              | 5,182              |
| Peter H. Andersen   | 1PN000              | Employee Pension   | 12,819                     | 8,736              | 8,736              |
|                     |                     | Total  | 12,819                     | 8,736              | 8,736              |
| Frederick R. Cooper | 1SE000              | SECC OUTSIDE SERVICES EMPLOYED - F923.1                              | 16,720                     | 17,066             | 17,066             |
|                     |                     | Total  | 16,720                     | 17,066             | 17,066             |
| Dennis J. Gaughan   | 1SN000              | SECC PROPERTY INSURANCE NON-NUCLEAR - 924.0                          | 13,269                     | 18,064             | 18,064             |
|                     |                     | Total  | 13,269                     | 18,064             | 18,064             |
| Kenneth J. Deremer  | 1SM000              | VP- Risk Mgmt & Chf Compl Ofcr                                       | 106                        | 106                | 116                |
| Kenneth J. Deremer  | 1SM001              | Safety Management System   | 219                        | 583                | 621                |
| Kenneth J. Deremer  | 1SM002              | Safety   | 688                        | 729                | 791                |
| Kenneth J. Deremer  | 1SM003              | Asset Management   | 32                         | 95                 | 102                |
| Kenneth J. Deremer  | 1SM004              | Business Technology Solutions  | 223                        | 230                | 247                |
| Kenneth J. Deremer  | 1SM005              | Enterprise Risk Management   | 935                        | 1,068              | 1,151              |
| Kenneth J. Deremer  | 1SM006              | Energy Risk Management   | 63                         | 68                 | 74                 |
|                     |                     | Total  | 2,265                      | 2,878              | 3,102              |
|                     |                     | Total NSS  | 97,194                     | 108,402            | 111,756            |



Table RH-56  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
A&G GAS  
(Thousands of Dollars)

| Witness<br>Name     | Workpaper Group<br>No. | Description   | 2021<br>Adjusted-Recorded<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2024\$) |
|---------------------|------------------------|---|---------------------------------------|-------------------------------|-------------------------------|
| Rajan Agarwal       | 2100-0006              | GRC & Revenue Requirements - GRC Accountability Reporting | 70                                    | 72                            | 77                            |
| Rajan Agarwal       | 2100-0274              | Affiliate Billing & Costing (Abc)                         | 89                                    | 101                           | 109                           |
| Rajan Agarwal       | 2100-3050              | Assistant Controller                                      | 75                                    | 82                            | 87                            |
| Rajan Agarwal       | 2100-3051              | Financial Accounting                                      | 211                                   | 245                           | 262                           |
| Rajan Agarwal       | 2100-3058              | Accounts Payable (Ap)                                     | 278                                   | 256                           | 274                           |
| Rajan Agarwal       | 2100-3162              | SVP - State Government Affairs & CRO                      | 107                                   | 133                           | 142                           |
| Rajan Agarwal       | 2100-3428              | Policy & Proceedings - Case Management                    | 761                                   | 857                           | 918                           |
| Rajan Agarwal       | 2100-3430              | GRC & Revenue Requirements - GRC Case Management          | 187                                   | 189                           | 203                           |
| Rajan Agarwal       | 2100-3555              | Accounting Research & Business Controls                   | 97                                    | 104                           | 111                           |
| Rajan Agarwal       | 2100-3602              | GRC & Revenue Requirements                                | 149                                   | 187                           | 200                           |
| Rajan Agarwal       | 2100-3991              | San Francisco Operations                                  | 151                                   | 205                           | 220                           |
| Rajan Agarwal       | 2100-4006              | Regulatory Policy & Legislative Analysis                  | 43                                    | 60                            | 64                            |
| Rajan Agarwal       | 2100-4009              | Community Relations                                       | 232                                   | 287                           | 307                           |
| Rajan Agarwal       | 2100-4080              | Financial Planning Systems                                | 187                                   | 202                           | 216                           |
|                     |                        | Total   | 2,636                                 | 2,978                         | 3,189                         |
| Alexandra G. Taylor | 2100-3414              | Drug and Alcohol Testing Program                          | 45                                    | 56                            | 60                            |
| Alexandra G. Taylor | 2100-3505              | Employee Care Services                                    | 344                                   | 350                           | 374                           |
| Alexandra G. Taylor | 2100-3506              | Wellness Programs   | 32                                    | 50                            | 54                            |
| Alexandra G. Taylor | 2100-3834              | People Research   | 42                                    | 43                            | 46                            |
|                     |                        | Total   | 462                                   | 498                           | 534                           |
| Kenneth J. Deremer  | 2100-0214              | SDG&E FIELD SAFETY  | 259                                   | 316                           | 338                           |
|                     |                        | Total   | 259                                   | 316                           | 338                           |
|                     |                        | Total SS  | 3,357                                 | 3,792                         | 4,061                         |
|                     |                        | Total A&G Gas   | \$ 100,550                            | \$ 112,194                    | \$ 115,817                    |



Table RH-58  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
NET-TO-GROSS MULTIPLIER

| Line No. | Description   | Uncollectible and Franchise Fee Factor |          | State & Federal Tax Factor | N-T-G Multiplier |          |
|----------|---|--|----------|----------------------------|------------------|----------|
|          |   | Electric                               | Gas      | Electric and Gas           | Electric         | Gas      |
| 1        | Revenues  | 1.000000                               | 1.000000 | 1.000000                   | 1.000000         | 1.000000 |
| 2        | Uncollectible Tax Rate                              | 0.002190                               | 0.002190 | 0.000000                   | 0.002190         | 0.002190 |
| 3        | Uncollectible Amount Applied                        | 1.000000                               | 1.000000 | 1.000000                   | 1.000000         | 1.000000 |
| 4        | Less: Uncollectible (Line 2 * Line 3)               | 0.002190                               | 0.002190 | 0.000000                   | 0.002190         | 0.002190 |
| 5        | Subtotal (Line 3 - Line 4)                          | 0.997810                               | 0.997810 | 1.000000                   | 0.997810         | 0.997810 |
| 6        | Franchise Fees Tax Rate                             | 0.034573                               | 0.021027 | 0.000000                   | 0.034573         | 0.021027 |
| 7        | Franchise Fees Amount Applied (Line 5)              | 0.997810                               | 0.997810 | 1.000000                   | 0.997810         | 0.997810 |
| 8        | Less: Franchise Fees (Line 6 * Line 7)              | 0.034497                               | 0.020981 | 0.000000                   | 0.034497         | 0.020981 |
| 9        | Subtotal (Line 7 - Line 8)                          | 0.963313                               | 0.976829 | 1.000000                   | 0.963313         | 0.976829 |
| 10       | S.I.T. Rate   |  |          | 0.088400                   | 0.088400         | 0.088400 |
| 11       | S.I.T. Amount Applied (Line 9)                      |  |          | 1.000000                   | 0.963313         | 0.976829 |
| 12       | Less: S.I.T. (Line 10 * Line 11)                    |  |          | 0.088400                   | 0.085157         | 0.086352 |
| 13       | Subtotal (Line 11 - Line 12)                        |  |          | 0.911600                   | 0.878156         | 0.890477 |
| 14       | F.I.T. Rate   |  |          | 0.210000                   | 0.210000         | 0.210000 |
| 15       | F.I.T. Amount Applied (Line 13)                     |  |          | 0.911600                   | 0.878156         | 0.890477 |
| 16       | Less: F.I.T. (Line 14 * Line 15)                    |  |          | 0.191436                   | 0.184413         | 0.187000 |
| 17       | Net Operating Revenues (Line 15 - Line 16)          |  |          | 0.720164                   | 0.693743         | 0.703477 |
| 18       | Uncollectible and Franchise Fee Factor (1 / Line 9) | 1.038085                               | 1.023721 |                            |                  |          |
| 19       | State & Federal Tax Factor (1 / Line 17)            |  |          | 1.388573                   |                  |          |
| 20       | N-T-G Multiplier (1 / Line 17)                      |  |          |                            | 1.441456         | 1.421510 |

**APPENDIX C**

**COST CENTER TO FERC MAPPING**

| Cost Center | % of Cost Center Forecast Mapped to FERC | FERC  | Cost Center | % of Cost Center Forecast Mapped to FERC | FERC  |
|-------------|--|-------|-------------|--|-------|
| 1AG000-000  | 17.45%                                   | 920.0 | 1ED003-001  | 13.69%                                   | 588.4 |
| 1AG000-000  | 82.55%                                   | 923.0 | 1ED005-000  | 76.62%                                   | 184.7 |
| 1AG001-000  | 100.00%                                  | 920.0 | 1ED005-000  | 6.24%                                    | 580.1 |
| 1AG002-000  | 100.00%                                  | 920.0 | 1ED005-000  | 17.14%                                   | 588.4 |
| 1AG003-000  | 100.00%                                  | 920.0 | 1ED006-000  | 8.04%                                    | 184.7 |
| 1AG004-000  | 100.00%                                  | 920.0 | 1ED006-000  | 12.90%                                   | 580.1 |
| 1AG005-000  | 71.00%                                   | 920.0 | 1ED006-000  | 10.20%                                   | 588.0 |
| 1AG005-000  | 29.00%                                   | 928.0 | 1ED006-000  | 10.75%                                   | 588.4 |
| 1AG006-000  | 92.00%                                   | 920.0 | 1ED006-000  | 50.94%                                   | 592.1 |
| 1AG006-000  | 8.00%                                    | 921.0 | 1ED006-000  | 7.17%                                    | 593.0 |
| 1AG007-000  | 100.00%                                  | 920.0 | 1ED006-001  | 100.00%                                  | 588.4 |
| 1AG008-000  | 14.00%                                   | 923.0 | 1ED006-002  | 43.44%                                   | 583.1 |
| 1AG008-000  | 86.00%                                   | 925.0 | 1ED006-002  | 8.34%                                    | 584.1 |
| 1AG009-000  | 100.00%                                  | 925.0 | 1ED006-002  | 12.59%                                   | 588.4 |
| 1AG010-000  | 39.60%                                   | 920.0 | 1ED006-002  | 35.63%                                   | 592.1 |
| 1AG010-000  | 60.40%                                   | 928.0 | 1ED006-003  | 100.00%                                  | 592.1 |
| 1AG011-000  | 9.37%                                    | 903.1 | 1ED006-004  | 41.09%                                   | 583.1 |
| 1AG011-000  | 90.63%                                   | 921.0 | 1ED006-004  | 12.89%                                   | 584.1 |
| 1AG012-000  | 68.00%                                   | 920.0 | 1ED006-004  | 13.54%                                   | 588.4 |
| 1AG012-000  | 8.00%                                    | 921.0 | 1ED006-004  | 32.48%                                   | 592.1 |
| 1AG012-000  | 16.70%                                   | 923.0 | 1ED006-005  | 41.09%                                   | 583.1 |
| 1AG012-000  | 7.30%                                    | 930.2 | 1ED006-005  | 12.89%                                   | 584.1 |
| 1CP000-000  | 100.00%                                  | 920.4 | 1ED006-005  | 13.54%                                   | 588.4 |
| 1CP000-002  | 12.59%                                   | 580.1 | 1ED006-005  | 32.48%                                   | 592.1 |
| 1CP000-002  | 7.59%                                    | 580.2 | 1ED007-000  | 12.00%                                   | 588.0 |
| 1CP000-002  | 79.82%                                   | 920.0 | 1ED007-000  | 17.30%                                   | 588.4 |
| 1CP000-003  | 8.58%                                    | 580.5 | 1ED007-000  | 57.10%                                   | 590.1 |
| 1CP000-003  | 15.17%                                   | 880.3 | 1ED007-000  | 13.60%                                   | 921.0 |
| 1CP000-003  | 33.44%                                   | 903.1 | 1ED008-000  | 30.93%                                   | 184.6 |
| 1CP000-003  | 42.81%                                   | 921.0 | 1ED008-000  | 15.66%                                   | 580.5 |
| 1CS001-000  | 100.00%                                  | 921.0 | 1ED008-000  | 8.98%                                    | 588.4 |
| 1CT001-000  | 100.00%                                  | 580.1 | 1ED008-000  | 19.09%                                   | 593.1 |
| 1DD001-000  | 100.00%                                  | 580.1 | 1ED008-000  | 8.11%                                    | 594.1 |
| 1DD002-000  | 100.00%                                  | 580.1 | 1ED008-000  | 8.48%                                    | 594.6 |
| 1DD003-000  | 100.00%                                  | 580.1 | 1ED008-000  | 8.75%                                    | 921.0 |
| 1DD004-000  | 35.98%                                   | 589.0 | 1ED009-000  | 6.92%                                    | 184.7 |
| 1DD004-000  | 64.02%                                   | 598.0 | 1ED009-000  | 54.36%                                   | 580.2 |
| 1DD005-000  | 100.00%                                  | 580.1 | 1ED009-000  | 38.72%                                   | 588.4 |
| 1DD006-000  | 100.00%                                  | 580.1 | 1ED009-001  | 12.22%                                   | 184.7 |
| 1ED001-000  | 91.21%                                   | 580.2 | 1ED009-001  | 22.66%                                   | 580.5 |
| 1ED001-000  | 8.79%                                    | 584.6 | 1ED009-001  | 65.12%                                   | 588.4 |
| 1ED002-000  | 45.30%                                   | 184.6 | 1ED010-000  | 39.91%                                   | 593.1 |
| 1ED002-000  | 19.19%                                   | 585.1 | 1ED010-000  | 45.15%                                   | 594.1 |
| 1ED002-000  | 16.49%                                   | 593.1 | 1ED010-000  | 14.94%                                   | 597.0 |
| 1ED002-000  | 19.02%                                   | 594.1 | 1ED012-000  | 12.48%                                   | 580.0 |
| 1ED003-000  | 28.38%                                   | 163.1 | 1ED012-000  | 21.28%                                   | 580.2 |
| 1ED003-000  | 62.05%                                   | 184.6 | 1ED012-000  | 30.30%                                   | 580.5 |
| 1ED003-000  | 9.57%                                    | 581.0 | 1ED012-000  | 8.58%                                    | 582.7 |
| 1ED003-001  | 47.24%                                   | 580.1 | 1ED012-000  | 9.52%                                    | 905.0 |
| 1ED003-001  | 39.07%                                   | 581.0 | 1ED012-000  | 17.84%                                   | 921.0 |

| Cost Center | % of Cost Center Forecast Mapped to FERC | FERC  | Cost Center | % of Cost Center Forecast Mapped to FERC | FERC  |
|-------------|--|-------|-------------|--|-------|
| 1ED012-001  | 12.15%                                   | 184.7 | 1EP001-000  | 100.00%                                  | 554.0 |
| 1ED012-001  | 20.45%                                   | 580.5 | 1EP002-000  | 67.81%                                   | 556.0 |
| 1ED012-001  | 13.81%                                   | 588.0 | 1EP002-000  | 32.19%                                   | 557.0 |
| 1ED012-001  | 18.76%                                   | 921.0 | 1EP003-000  | 100.00%                                  | 557.0 |
| 1ED012-001  | 9.15%                                    | 923.0 | 1EP004-000  | 100.00%                                  | 557.0 |
| 1ED012-001  | 25.68%                                   | 926.3 | 1EV000-000  | 38.38%                                   | 582.7 |
| 1ED012-002  | 79.63%                                   | 580.2 | 1EV000-000  | 48.18%                                   | 920.0 |
| 1ED012-002  | 10.26%                                   | 581.0 | 1EV000-000  | 13.44%                                   | 921.0 |
| 1ED012-002  | 10.11%                                   | 921.0 | 1EV001-002  | 100.00%                                  | 506.0 |
| 1ED013-000  | 20.77%                                   | 580.5 | 1EV001-003  | 100.00%                                  | 588.0 |
| 1ED013-000  | 52.82%                                   | 587.2 | 1EV002-001  | 100.00%                                  | 880.0 |
| 1ED013-000  | 10.08%                                   | 588.4 | 1EV002-002  | 100.00%                                  | 880.3 |
| 1ED013-000  | 16.33%                                   | 593.1 | 1EV002-003  | 100.00%                                  | 874.4 |
| 1ED014-000  | 24.92%                                   | 184.6 | 1EV002-004  | 100.00%                                  | 887.4 |
| 1ED014-000  | 7.04%                                    | 580.1 | 1EV003-000  | 100.00%                                  | 524.0 |
| 1ED014-000  | 13.63%                                   | 580.5 | 1FC001-000  | 12.00%                                   | 586.4 |
| 1ED014-000  | 10.12%                                   | 588.0 | 1FC001-000  | 9.00%                                    | 878.1 |
| 1ED014-000  | 9.60%                                    | 590.1 | 1FC001-000  | 24.00%                                   | 878.2 |
| 1ED014-000  | 34.69%                                   | 921.0 | 1FC001-000  | 48.00%                                   | 879.1 |
| 1ED014-001  | 100.00%                                  | 588.0 | 1FC001-000  | 7.00%                                    | 880.3 |
| 1ED015-000  | 60.18%                                   | 580.1 | 1FC002-000  | 14.00%                                   | 586.6 |
| 1ED015-000  | 39.82%                                   | 593.0 | 1FC002-000  | 86.00%                                   | 879.0 |
| 1ED016-000  | 90.56%                                   | 920.0 | 1FC003-000  | 56.00%                                   | 588.4 |
| 1ED016-000  | 9.44%                                    | 921.0 | 1FC003-000  | 44.00%                                   | 880.3 |
| 1ED022-000  | 7.45%                                    | 908.0 | 1FC004-000  | 9.00%                                    | 586.6 |
| 1ED022-000  | 81.46%                                   | 920.0 | 1FC004-000  | 5.00%                                    | 870.1 |
| 1ED022-000  | 11.09%                                   | 928.0 | 1FC004-000  | 29.00%                                   | 879.0 |
| 1EG001-000  | 100.00%                                  | 500.0 | 1FC004-000  | 57.00%                                   | 903.1 |
| 1EG002-000  | 4.14%                                    | 500.0 | 1FC005-000  | 22.32%                                   | 586.1 |
| 1EG002-000  | 17.22%                                   | 549.0 | 1FC005-000  | 18.43%                                   | 586.2 |
| 1EG002-000  | 6.27%                                    | 553.0 | 1FC005-000  | 27.46%                                   | 586.6 |
| 1EG002-000  | 72.38%                                   | 554.0 | 1FC005-000  | 17.93%                                   | 878.1 |
| 1EG003-000  | 8.49%                                    | 500.0 | 1FC005-000  | 13.85%                                   | 902.0 |
| 1EG003-000  | 21.81%                                   | 506.0 | 1FS001-001  | 100.00%                                  | 184.2 |
| 1EG003-000  | 31.39%                                   | 514.0 | 1FS001-002  | 100.00%                                  | 184.2 |
| 1EG003-000  | 16.68%                                   | 549.0 | 1FS001-003  | 100.00%                                  | 184.2 |
| 1EG003-000  | 21.64%                                   | 554.0 | 1FS001-004  | 100.00%                                  | 184.2 |
| 1EG004-000  | 10.58%                                   | 500.0 | 1FS002-000  | 100.00%                                  | 184.2 |
| 1EG004-000  | 52.71%                                   | 549.0 | 1FS002-001  | 100.00%                                  | 184.2 |
| 1EG004-000  | 36.71%                                   | 554.0 | 1FS003-000  | 100.00%                                  | 184.2 |
| 1EG006-000  | 8.88%                                    | 500.0 | 1FS004-000  | 100.00%                                  | 184.2 |
| 1EG006-000  | 11.00%                                   | 506.0 | 1FS005-000  | 100.00%                                  | 184.2 |
| 1EG006-000  | 14.39%                                   | 512.0 | 1FS006-000  | 100.00%                                  | 184.2 |
| 1EG006-000  | 6.17%                                    | 514.0 | 1FS008-000  | 100.00%                                  | 184.2 |
| 1EG006-000  | 6.32%                                    | 549.0 | 1GD000-000  | 100.00%                                  | 903.1 |
| 1EG006-000  | 45.91%                                   | 553.0 | 1GD001-000  | 100.00%                                  | 874.1 |
| 1EG006-000  | 7.34%                                    | 554.0 | 1GD002-000  | 47.30%                                   | 584.6 |
| 1EG007-000  | 23.15%                                   | 549.0 | 1GD002-000  | 52.70%                                   | 874.3 |
| 1EG007-000  | 14.22%                                   | 553.0 | 1GD003-000  | 49.25%                                   | 887.1 |
| 1EG007-000  | 62.63%                                   | 554.0 | 1GD003-000  | 26.05%                                   | 887.2 |

| Cost Center | % of Cost Center Forecast Mapped to FERC | FERC  | Cost Center | % of Cost Center Forecast Mapped to FERC | FERC  |
|-------------|--|-------|-------------|--|-------|
| 1GD003-000  | 24.70%                                   | 887.4 | 1HR008-000  | 8.46%                                    | 920.0 |
| 1GD004-000  | 10.88%                                   | 892.1 | 1HR008-000  | 6.94%                                    | 921.0 |
| 1GD004-000  | 60.83%                                   | 892.2 | 1HR008-000  | 67.13%                                   | 923.0 |
| 1GD004-000  | 28.29%                                   | 892.3 | 1HR008-000  | 17.47%                                   | 930.2 |
| 1GD005-000  | 38.04%                                   | 184.3 | 1IN000-000  | 100.00%                                  | 928.0 |
| 1GD005-000  | 61.96%                                   | 184.7 | 1IN001-000  | 100.00%                                  | 908.0 |
| 1GD006-000  | 30.78%                                   | 184.6 | 1IN001-001  | 100.00%                                  | 908.0 |
| 1GD006-000  | 16.38%                                   | 580.2 | 1IN002-000  | 10.44%                                   | 903.1 |
| 1GD006-000  | 34.23%                                   | 580.5 | 1IN002-000  | 89.56%                                   | 908.0 |
| 1GD006-000  | 1.02%                                    | 583.1 | 1IN002-001  | 100.00%                                  | 908.0 |
| 1GD006-000  | 11.59%                                   | 593.1 | 1IT002-000  | 14.42%                                   | 902.0 |
| 1GD006-000  | 6.00%                                    | 594.1 | 1IT002-000  | 85.58%                                   | 903.0 |
| 1GD007-000  | 42.79%                                   | 874.4 | 1IT004-000  | 100.00%                                  | 921.0 |
| 1GD007-000  | 22.88%                                   | 889.0 | 1OO000-000  | 16.04%                                   | 903.3 |
| 1GD007-000  | 28.33%                                   | 893.2 | 1OO000-000  | 83.96%                                   | 903.5 |
| 1GD007-000  | 6.00%                                    | 894.3 | 1OO001-000  | 91.72%                                   | 903.3 |
| 1GD008-000  | 100.00%                                  | 887.3 | 1OO001-000  | 8.28%                                    | 903.4 |
| 1GD009-000  | 78.00%                                   | 870.2 | 1OO001-001  | 100.00%                                  | 903.8 |
| 1GD009-000  | 22.00%                                   | 880.1 | 1OO002-000  | 100.00%                                  | 903.4 |
| 1GD010-000  | 17.04%                                   | 870.1 | 1OO002-001  | 100.00%                                  | 903.7 |
| 1GD010-000  | 51.03%                                   | 880.3 | 1OO003-000  | 100.00%                                  | 903.4 |
| 1GD010-000  | 5.93%                                    | 880.4 | 1OO004-000  | 100.00%                                  | 903.1 |
| 1GD010-000  | 18.00%                                   | 921.0 | 1OO005-000  | 89.79%                                   | 903.1 |
| 1GD010-000  | 8.00%                                    | 923.0 | 1OO005-000  | 10.21%                                   | 908.0 |
| 1GT000-000  | 6.10%                                    | 850.1 | 1OO006-000  | 91.06%                                   | 908.0 |
| 1GT000-000  | 58.97%                                   | 856.0 | 1OO006-000  | 8.94%                                    | 920.0 |
| 1GT000-000  | 29.42%                                   | 857.0 | 1PB000-000  | 100.00%                                  | 926.3 |
| 1GT000-000  | 5.51%                                    | 863.0 | 1PB000-001  | 100.00%                                  | 926.3 |
| 1GT001-000  | 69.25%                                   | 853.1 | 1PB000-002  | 100.00%                                  | 926.3 |
| 1GT001-000  | 6.27%                                    | 855.0 | 1PB000-003  | 100.00%                                  | 926.3 |
| 1GT001-000  | 24.48%                                   | 864.1 | 1PB000-004  | 100.00%                                  | 926.3 |
| 1GT002-000  | 100.00%                                  | 850.0 | 1PB000-006  | 100.00%                                  | 926.3 |
| 1HR000-000  | 45.13%                                   | 920.0 | 1PB000-007  | 100.00%                                  | 926.3 |
| 1HR000-000  | 54.87%                                   | 921.0 | 1PB000-008  | 100.00%                                  | 926.3 |
| 1HR001-000  | 100.00%                                  | 926.0 | 1PB000-009  | 100.00%                                  | 926.4 |
| 1HR002-000  | 100.00%                                  | 925.1 | 1PB000-010  | 100.00%                                  | 926.4 |
| 1HR002-001  | 100.00%                                  | 926.0 | 1PB000-011  | 100.00%                                  | 926.4 |
| 1HR003-000  | 82.56%                                   | 920.0 | 1PB000-012  | 100.00%                                  | 926.5 |
| 1HR003-000  | 17.44%                                   | 920.2 | 1PB000-013  | 100.00%                                  | 926.5 |
| 1HR004-000  | 71.41%                                   | 920.0 | 1PB000-014  | 100.00%                                  | 926.0 |
| 1HR004-000  | 28.59%                                   | 921.0 | 1PB000-015  | 100.00%                                  | 926.5 |
| 1HR005-000  | 59.43%                                   | 920.0 | 1PB000-016  | 100.00%                                  | 926.0 |
| 1HR005-000  | 7.92%                                    | 921.0 | 1PB000-017  | 100.00%                                  | 926.0 |
| 1HR005-000  | 15.58%                                   | 923.0 | 1PN000-000  | 100.00%                                  | 926.1 |
| 1HR005-000  | 17.07%                                   | 926.3 | 1PN000-001  | 100.00%                                  | 926.2 |
| 1HR006-000  | 91.73%                                   | 920.0 | 1RE001-000  | 12.20%                                   | 921.0 |
| 1HR006-000  | 8.27%                                    | 923.0 | 1RE001-000  | 12.33%                                   | 935.0 |
| 1HR007-000  | 98.06%                                   | 920.0 | 1RE001-000  | 75.47%                                   | 935.1 |
| 1HR007-000  | 1.94%                                    | 923.0 | 1RE002-000  | 63.64%                                   | 582.0 |
| 1HR007-001  | 100.00%                                  | 580.5 | 1RE002-000  | 10.98%                                   | 593.1 |

| Cost Center | % of Cost Center Forecast Mapped to FERC | FERC  | Cost Center   | % of Cost Center Forecast Mapped to FERC | FERC  |
|-------------|--|-------|---------------|--|-------|
| 1RE002-000  | 25.38%                                   | 920.0 | 1SS005-000    | 100.00%                                  | 163.2 |
| 1RE003-000  | 7.34%                                    | 589.0 | 1SS006-000    | 100.00%                                  | 163.2 |
| 1RE003-000  | 92.66%                                   | 931.0 | 1SS007-000    | 100.00%                                  | 163.2 |
| 1RE004-000  | 6.43%                                    | 925.2 | 1SS008-000    | 100.00%                                  | 920.0 |
| 1RE004-000  | 93.57%                                   | 935.1 | 1SS009-000    | 100.00%                                  | 163.2 |
| 1SE000-001  | 100.00%                                  | 923.1 | 1TD001-000    | 11.04%                                   | 850.7 |
| 1SE000-002  | 100.00%                                  | 923.4 | 1TD001-000    | 81.15%                                   | 863.7 |
| 1SI001-000  | 100.00%                                  | 909.0 | 1TD001-000    | 7.81%                                    | 887.7 |
| 1SI001-001  | 92.31%                                   | 870.1 | 1TD002-000    | 7.89%                                    | 850.7 |
| 1SI001-001  | 7.69%                                    | 921.0 | 1TD002-000    | 24.47%                                   | 870.7 |
| 1SM000-000  | 100.00%                                  | 920.0 | 1TD002-000    | 8.65%                                    | 874.7 |
| 1SM001-000  | 12.05%                                   | 920.0 | 1TD002-000    | 34.26%                                   | 887.7 |
| 1SM001-000  | 80.19%                                   | 923.0 | 1TD002-000    | 24.73%                                   | 889.7 |
| 1SM001-000  | 7.76%                                    | 925.2 | 1TD004-000    | 57.00%                                   | 864.0 |
| 1SM002-000  | 35.90%                                   | 920.0 | 1TD004-000    | 43.00%                                   | 894.3 |
| 1SM002-000  | 10.37%                                   | 921.0 | 1TD005-000    | 100.00%                                  | 870.1 |
| 1SM002-000  | 22.37%                                   | 923.0 | 1WM001-000    | 14.00%                                   | 583.1 |
| 1SM002-000  | 31.36%                                   | 925.2 | 1WM001-000    | 81.00%                                   | 588.4 |
| 1SM002-001  | 56.03%                                   | 923.0 | 1WM001-000    | 5.00%                                    | 908.0 |
| 1SM002-001  | 43.97%                                   | 925.2 | 1WM002-000    | 100.00%                                  | 593.1 |
| 1SM002-002  | 100.00%                                  | 925.2 | 1WM003-000    | 5.50%                                    | 580.1 |
| 1SM002-003  | 100.00%                                  | 925.2 | 1WM003-000    | 5.50%                                    | 588.1 |
| 1SM003-000  | 7.00%                                    | 546.0 | 1WM003-000    | 73.00%                                   | 588.4 |
| 1SM003-000  | 1.00%                                    | 554.0 | 1WM003-000    | 16.00%                                   | 594.1 |
| 1SM003-000  | 13.00%                                   | 580.0 | 1WM004-000    | 7.00%                                    | 588.4 |
| 1SM003-000  | 61.00%                                   | 580.1 | 1WM004-000    | 93.00%                                   | 593.1 |
| 1SM003-000  | 18.00%                                   | 920.0 | 1WM005-000    | 50.00%                                   | 588.4 |
| 1SM004-000  | 11.79%                                   | 580.1 | 1WM005-000    | 50.00%                                   | 593.2 |
| 1SM004-000  | 23.07%                                   | 580.2 | 1WM005-001    | 100.00%                                  | 593.2 |
| 1SM004-000  | 11.67%                                   | 588.1 | 1WM006-000    | 81.00%                                   | 588.4 |
| 1SM004-000  | 19.67%                                   | 588.4 | 1WM006-000    | 19.00%                                   | 880.3 |
| 1SM004-000  | 11.11%                                   | 903.1 | 1WM007-000    | 77.00%                                   | 580.1 |
| 1SM004-000  | 15.70%                                   | 920.0 | 1WM007-000    | 23.00%                                   | 588.4 |
| 1SM004-000  | 6.99%                                    | 923.0 | 1WM007-001    | 77.00%                                   | 580.1 |
| 1SM005-000  | 27.40%                                   | 920.0 | 1WM007-001    | 23.00%                                   | 588.4 |
| 1SM005-000  | 72.60%                                   | 923.0 | 1WM007-002    | 77.00%                                   | 580.1 |
| 1SM006-000  | 84.90%                                   | 557.0 | 1WM007-002    | 23.00%                                   | 588.4 |
| 1SM006-000  | 8.27%                                    | 903.3 | 1WM008-000    | 27.00%                                   | 588.4 |
| 1SM006-000  | 6.83%                                    | 930.2 | 1WM008-000    | 59.00%                                   | 908.0 |
| 1SN000-000  | 100.00%                                  | 924.0 | 1WM008-000    | 14.00%                                   | 909.0 |
| 1SN000-001  | 100.00%                                  | 924.1 | 2100-0006-000 | 100.00%                                  | 928.0 |
| 1SN000-002  | 100.00%                                  | 925.0 | 2100-0207-000 | 14.86%                                   | 920.0 |
| 1SN000-003  | 100.00%                                  | 925.1 | 2100-0207-000 | 71.83%                                   | 921.0 |
| 1SN000-004  | 100.00%                                  | 925.3 | 2100-0207-000 | 13.31%                                   | 923.0 |
| 1SN000-006  | 100.00%                                  | 925.5 | 2100-0214-000 | 7.97%                                    | 920.0 |
| 1SN000-007  | 100.00%                                  | 925.6 | 2100-0214-000 | 16.92%                                   | 921.0 |
| 1SS001-000  | 100.00%                                  | 163.1 | 2100-0214-000 | 9.26%                                    | 923.0 |
| 1SS003-000  | 100.00%                                  | 921.0 | 2100-0214-000 | 65.85%                                   | 925.2 |
| 1SS004-000  | 5.73%                                    | 163.1 | 2100-0274-000 | 100.00%                                  | 920.0 |
| 1SS004-000  | 94.27%                                   | 163.2 | 2100-0460-000 | 66.34%                                   | 920.0 |



| Cost Center   | % of Cost Center Forecast Mapped to FERC | FERC  | Cost Center   | % of Cost Center Forecast Mapped to FERC | FERC  |
|---------------|--|-------|---------------|--|-------|
| 2100-0460-000 | 15.45%                                   | 921.0 | 2100-3428-000 | 100.00%                                  | 928.0 |
| 2100-0460-000 | 18.21%                                   | 923.0 | 2100-3430-000 | 100.00%                                  | 928.0 |
| 2100-0700-000 | 5.59%                                    | 921.0 | 2100-3505-000 | 19.20%                                   | 920.0 |
| 2100-0700-000 | 57.71%                                   | 935.0 | 2100-3505-000 | 7.15%                                    | 921.0 |
| 2100-0700-000 | 36.70%                                   | 935.1 | 2100-3505-000 | 10.59%                                   | 923.0 |
| 2100-0706-000 | 20.37%                                   | 923.0 | 2100-3505-000 | 47.42%                                   | 925.1 |
| 2100-0706-000 | 79.63%                                   | 935.0 | 2100-3505-000 | 15.64%                                   | 930.2 |
| 2100-0708-000 | 16.00%                                   | 921.0 | 2100-3506-000 | 95.14%                                   | 920.0 |
| 2100-0708-000 | 36.00%                                   | 923.0 | 2100-3506-000 | 4.86%                                    | 921.0 |
| 2100-0708-000 | 20.00%                                   | 935.0 | 2100-3555-000 | 46.64%                                   | 920.0 |
| 2100-0708-000 | 28.00%                                   | 935.1 | 2100-3555-000 | 53.36%                                   | 923.0 |
| 2100-3016-000 | 100.00%                                  | 163.2 | 2100-3588-000 | 100.00%                                  | 920.0 |
| 2100-3025-000 | 20.53%                                   | 920.0 | 2100-3602-000 | 100.00%                                  | 928.0 |
| 2100-3025-000 | 10.84%                                   | 930.2 | 2100-3834-000 | 100.00%                                  | 920.0 |
| 2100-3025-000 | 68.63%                                   | 935.1 | 2100-3991-000 | 100.00%                                  | 928.0 |
| 2100-3030-000 | 65.83%                                   | 920.0 | 2100-4006-000 | 100.00%                                  | 920.0 |
| 2100-3030-000 | 22.12%                                   | 923.0 | 2100-4009-000 | 100.00%                                  | 920.0 |
| 2100-3030-000 | 12.05%                                   | 935.0 | 2100-4066-000 | 100.00%                                  | 931.0 |
| 2100-3050-000 | 60.43%                                   | 920.0 | 2100-4080-000 | 56.18%                                   | 920.0 |
| 2100-3050-000 | 39.57%                                   | 921.0 | 2100-4080-000 | 43.82%                                   | 921.0 |
| 2100-3051-000 | 100.00%                                  | 920.0 | 2100-8904-000 | 75.00%                                   | 925.1 |
| 2100-3058-000 | 78.53%                                   | 920.0 | 2100-8904-000 | 25.00%                                   | 926.0 |
| 2100-3058-000 | 21.47%                                   | 921.0 | 2100-8904-000 | 75.00%                                   | 925.1 |
| 2100-3071-000 | 27.21%                                   | 920.0 | 2100-8904-000 | 25.00%                                   | 926.0 |
| 2100-3071-000 | 62.05%                                   | 921.0 | 2100-8909-000 | 79.35%                                   | 870.6 |
| 2100-3071-000 | 10.73%                                   | 923.0 | 2100-8909-000 | 20.65%                                   | 879.0 |
| 2100-3073-000 | 56.26%                                   | 920.0 | 2100-8909-000 | 79.35%                                   | 870.6 |
| 2100-3073-000 | 20.88%                                   | 921.0 | 2100-8909-000 | 20.65%                                   | 879.0 |
| 2100-3073-000 | 22.86%                                   | 923.0 | 2100-8911-000 | 2.92%                                    | 903.3 |
| 2100-3097-000 | 44.84%                                   | 920.0 | 2100-8911-000 | 97.08%                                   | 903.4 |
| 2100-3097-000 | 35.48%                                   | 921.0 | 2100-8911-000 | 2.92%                                    | 903.3 |
| 2100-3097-000 | 19.68%                                   | 923.0 | 2100-8911-000 | 97.08%                                   | 903.4 |
| 2100-3101-000 | 56.00%                                   | 920.0 | 2100-8919-000 | 2.98%                                    | 930.2 |
| 2100-3101-000 | 20.01%                                   | 921.0 | 2100-8919-000 | 70.02%                                   | 931.6 |
| 2100-3101-000 | 23.99%                                   | 923.0 | 2100-8919-000 | 27.00%                                   | 935.6 |
| 2100-3162-000 | 9.94%                                    | 920.0 | 2100-8919-000 | 2.98%                                    | 930.2 |
| 2100-3162-000 | 6.91%                                    | 921.0 | 2100-8919-000 | 70.02%                                   | 931.6 |
| 2100-3162-000 | 83.15%                                   | 928.0 | 2100-8919-000 | 27.00%                                   | 935.6 |
| 2100-3172-000 | 64.18%                                   | 920.0 | 2100-8920-000 | 10.40%                                   | 814.0 |
| 2100-3172-000 | 35.82%                                   | 923.0 | 2100-8920-000 | 31.52%                                   | 850.0 |
| 2100-3323-000 | 6.70%                                    | 921.0 | 2100-8920-000 | 14.79%                                   | 870.0 |
| 2100-3323-000 | 9.40%                                    | 923.0 | 2100-8920-000 | 34.10%                                   | 870.6 |
| 2100-3323-000 | 51.30%                                   | 935.0 | 2100-8920-000 | 0.68%                                    | 893.2 |
| 2100-3323-000 | 32.60%                                   | 935.1 | 2100-8920-000 | 7.44%                                    | 923.5 |
| 2100-3331-000 | 100.00%                                  | 163.2 | 2100-8920-000 | 1.07%                                    | 935.6 |
| 2100-3332-000 | 100.00%                                  | 163.2 | 2100-8920-000 | 10.40%                                   | 814.0 |
| 2100-3407-000 | 81.38%                                   | 920.0 | 2100-8920-000 | 31.52%                                   | 850.0 |
| 2100-3407-000 | 18.62%                                   | 923.0 | 2100-8920-000 | 14.79%                                   | 870.0 |
| 2100-3414-000 | 64.31%                                   | 923.0 | 2100-8920-000 | 34.10%                                   | 870.6 |
| 2100-3414-000 | 35.69%                                   | 925.2 | 2100-8920-000 | 0.68%                                    | 893.2 |

| Cost Center   | % of Cost Center Forecast Mapped to FERC | FERC  | Cost Center   | % of Cost Center Forecast Mapped to FERC | FERC  |
|---------------|--|-------|---------------|--|-------|
| 2100-8920-000 | 7.44%                                    | 923.5 | 2100-8929-000 | -6.43%                                   | 923.5 |
| 2100-8920-000 | 1.07%                                    | 935.6 | 2100-8929-000 | 106.43%                                  | 928.0 |
| 2100-8921-000 | 1.43%                                    | 184.7 | 2100-8934-000 | 2.28%                                    | 850.0 |
| 2100-8921-000 | 0.23%                                    | 814.0 | 2100-8934-000 | 21.65%                                   | 850.7 |
| 2100-8921-000 | 10.59%                                   | 850.0 | 2100-8934-000 | 34.38%                                   | 863.7 |
| 2100-8921-000 | 1.11%                                    | 870.0 | 2100-8934-000 | 2.28%                                    | 870.0 |
| 2100-8921-000 | 21.39%                                   | 870.5 | 2100-8934-000 | 39.41%                                   | 870.7 |
| 2100-8921-000 | 39.40%                                   | 870.7 | 2100-8934-000 | 2.28%                                    | 850.0 |
| 2100-8921-000 | 0.22%                                    | 894.0 | 2100-8934-000 | 21.65%                                   | 850.7 |
| 2100-8921-000 | 9.52%                                    | 923.5 | 2100-8934-000 | 34.38%                                   | 863.7 |
| 2100-8921-000 | 15.75%                                   | 925.2 | 2100-8934-000 | 2.28%                                    | 870.0 |
| 2100-8921-000 | 0.36%                                    | 930.2 | 2100-8934-000 | 39.41%                                   | 870.7 |
| 2100-8921-000 | 1.43%                                    | 184.7 | 2100-BCAP-OHC | 100.00%                                  | 930.1 |
| 2100-8921-000 | 0.23%                                    | 814.0 | 2100-SAXX-000 | 100.00%                                  | 923.3 |
| 2100-8921-000 | 10.59%                                   | 850.0 | 2100-SOPX-DRX | 100.00%                                  | 930.1 |
| 2100-8921-000 | 1.11%                                    | 870.0 | 2100-BUCU-DXX | 100.00%                                  | 923.2 |
| 2100-8921-000 | 21.39%                                   | 870.5 | 2100-BUCU-OHX | 100.00%                                  | 923.2 |
| 2100-8921-000 | 39.40%                                   | 870.7 | 2100-Ovcr-OHC | 100.00%                                  | 930.1 |
| 2100-8921-000 | 0.22%                                    | 894.0 |               |  |       |
| 2100-8921-000 | 9.52%                                    | 923.5 |               |  |       |
| 2100-8921-000 | 15.75%                                   | 925.2 |               |  |       |
| 2100-8921-000 | 0.36%                                    | 930.2 |               |  |       |
| 2100-8922-000 | 7.29%                                    | 814.0 |               |  |       |
| 2100-8922-000 | 32.01%                                   | 850.0 |               |  |       |
| 2100-8922-000 | 56.18%                                   | 851.0 |               |  |       |
| 2100-8922-000 | 0.68%                                    | 863.0 |               |  |       |
| 2100-8922-000 | 0.54%                                    | 870.0 |               |  |       |
| 2100-8922-000 | 0.66%                                    | 908.0 |               |  |       |
| 2100-8922-000 | 2.64%                                    | 923.5 |               |  |       |
| 2100-8922-000 | 7.29%                                    | 814.0 |               |  |       |
| 2100-8922-000 | 32.01%                                   | 850.0 |               |  |       |
| 2100-8922-000 | 56.18%                                   | 851.0 |               |  |       |
| 2100-8922-000 | 0.68%                                    | 863.0 |               |  |       |
| 2100-8922-000 | 0.54%                                    | 870.0 |               |  |       |
| 2100-8922-000 | 0.66%                                    | 908.0 |               |  |       |
| 2100-8922-000 | 2.64%                                    | 923.5 |               |  |       |
| 2100-8924-000 | 100.00%                                  | 923.5 |               |  |       |
| 2100-8924-000 | 100.00%                                  | 923.5 |               |  |       |
| 2100-8925-000 | 1.50%                                    | 850.0 |               |  |       |
| 2100-8925-000 | 3.56%                                    | 870.0 |               |  |       |
| 2100-8925-000 | 6.72%                                    | 870.7 |               |  |       |
| 2100-8925-000 | 88.22%                                   | 923.5 |               |  |       |
| 2100-8925-000 | 1.50%                                    | 850.0 |               |  |       |
| 2100-8925-000 | 3.56%                                    | 870.0 |               |  |       |
| 2100-8925-000 | 6.72%                                    | 870.7 |               |  |       |
| 2100-8925-000 | 88.22%                                   | 923.5 |               |  |       |
| 2100-8927-000 | 100.00%                                  | 163.2 |               |  |       |
| 2100-8927-000 | 100.00%                                  | 163.2 |               |  |       |
| 2100-8929-000 | -6.43%                                   | 923.5 |               |  |       |
| 2100-8929-000 | 106.43%                                  | 928.0 |               |  |       |

**APPENDIX D**

**ALTERNATE TECHNOLOGY PREPAID AGREEMENT  
COST ILLUSTRATION AND INPUTS**

SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2024  
Alternate - Technology Prepaid Agreement Cost Illustration and Inputs  
(Thousand of Dollars)

| Description                              | 2022<br>Estimated<br>(2021\$) | 2023<br>Estimated<br>(2021\$) | 2024<br>Estimated<br>(2021\$) | Location of RO Model Inputs      |
|--|-------------------------------|-------------------------------|-------------------------------|----------------------------------|
| <u>GRC Proposal</u>                      |                               |                               |                               |                                  |
| SaaS Subscription                        | 36,767                        | 11,608                        | 9,255                         | rbSDGEDataInput; input tab       |
| HW Maintenance                           | 1,763                         | 1,684                         | 1,094                         | rbSDGEDataInput; input tab       |
| SW Maintenance                           | 1,483                         | 1,544                         | 1,260                         | rbSDGEDataInput; input tab       |
| Total Technology Prepaid Agreement Costs | 40,013                        | 14,836                        | 11,609                        |                                  |
| <u>Alternate</u>                         |                               |                               |                               |                                  |
| Decrease in Capital Expenditures         | (40,013)                      | (14,836)                      | (11,609)                      | rbSDGEDataInput; input tab       |
| Increase in O&M Amortization Expense     | 4,437                         | 14,303                        | 15,930                        | O&M access database              |
| Increase in Prepaid O&M Balance          | 35,576                        | 36,109                        | 31,789                        | Working cash SDG&E; wclinput tab |

Notes

1. The alternate is illustrative and uses May 2022 Application forecasts
2. The direct costs summarized in the table above are subject to change during the course of the proceeding

**SDG&E 2024 GRC Testimony Revision Log –August 2022**

| <b>Exhibit</b> | <b>Witness</b> | <b>Page</b> | <b>Line or Table</b> | <b>Revision Detail</b>  |
|----------------|----------------|-------------|----------------------|---|
| SDG&E-44       | Ryan Hom       | RH-ii       | N/A                  | Replaced “\$3,021,900,000” with “\$3,077,108,000”, “\$2,348,263,000” with “\$2,343,514,000”, and “673,637,000” with “\$663,594,000”   |
| SDG&E-44       | Ryan Hom       | RH-1        | 14                   | Added “The purpose of this exhibit is to revise SDG&E’s 2024 revenue requirement request. SDG&E has incorporated into testimony and workpapers a number of corrections and revisions that were not feasible to submit in time with the initial Application, or were identified after the Application’s submission. Table 1 below summarizes changes to the 2024 revenue requirement.” |
| SDG&E-44       | Ryan Hom       | RH-1        | Table 1              | Added Table 1 Summary of GRC Revenue Requirement Changes  |
| SDG&E-44       | Ryan Hom       | RH-1        | 19                   | Added “revised”   |
| SDG&E-44       | Ryan Hom       | RH-1        | 20                   | Replaced “\$3,021,900,000” with “\$3,077,108,000”   |
| SDG&E-44       | Ryan Hom       | RH-5        | 20                   | Changed “capitalalize” to “capitalize”  |
| SDG&E-44       | Ryan Hom       | Appendix B  | N/A                  | Replaced SOE tables RH-1 – RH-58  |
| SDG&E-44       | Ryan Hom       | Appendix D  | N/A                  | Replaced Alternate – Technology Prepaid Agreement Cost Illustration and Inputs table  |