

Application No.: A.24-12-003  
Exhibit No.: SDGE-05  
Witness: Tracy M. Dalu

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



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

**August 7, 2025**

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**PREPARED REBUTTAL TESTIMONY  
ON BEHALF OF SDG&E**

**I. INTRODUCTION**

San Diego Gas & Electric Company (“SDG&E”) in its direct testimony, filed on December 6, 2024, requested that the California Public Utilities Commission (“CPUC” or “Commission”) for the 2024 San Onofre Nuclear Generating Station (“SONGS”) Nuclear Decommissioning Cost Triennial Proceeding (“NDCTP”):

- 1) Approve as reasonable the Southern California Edison Company (“SCE”) 2024 SONGS Unit 1 (“SONGS 1” or “SONGS Unit 1”) decommissioning cost estimate (“DCE”) for remaining SONGS 1 decommissioning work and SDG&E’s 20% share of the costs (\$43.0 million, 2014\$);<sup>1</sup>
- 2) Approve as reasonable the 2024 SONGS Units 2&3 (“SONGS 2&3” or “SONGS Units 2&3”) DCE for SONGS 2&3 decommissioning work and SDG&E’s 20% share of the costs (\$941.9 million, 2014\$);<sup>2</sup>
- 3) Approve as reasonable the \$18.6 million (SDG&E share, 2014\$) estimate of future SDG&E-only costs for SONGS 1 and SONGS 2&3;<sup>3</sup>
- 4) Approve SDG&E’s request to maintain its annual contributions to its SONGS 1 Nuclear Decommissioning Trusts (“NDTs”) at zero (\$0.00), based upon the current estimate of decommissioning costs for SONGS 1, current level of funding

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<sup>1</sup> The total updated SCE SONGS 1 DCE is \$215.0 million (100%, 2014\$). Exhibit (“Ex.”) SCE-04C, *Testimony On The SCE 2024 SONGS 2&3 Decommissioning Cost Estimate and 2024 SONGS 1 Decommissioning Cost Estimate* (December 6, 2024) (“Ex. SCE-04C”) at 2.

<sup>2</sup> The total updated SONGS 2&3 DCE is \$4,709.4 million (100%, 2014\$). *Id.* at 1.

<sup>3</sup> Ex. SDGE-03, *Prepared Direct Testimony On Behalf Of San Diego Gas & Electric Company (2024 SCE SONGS 1 and SONGS 2&3 DCE)* (December 6, 2024) (“Ex. SDGE-03”) at 1.

of the SONGS 1 NDTs, projected escalation rates, and financial market conditions known as of December 6, 2024;<sup>4</sup>

- 5) Approve SDG&E's request to maintain its annual contributions to its SONGS 2&3 NDT at zero (\$0.00), based upon the current estimate of decommissioning costs for SONGS 2&3, current level of funding of the SONGS 2&3 NDTs, projected escalation rates, and financial market conditions known as of December 6, 2024;<sup>5</sup>
- 6) Approve as reasonable the \$1.0 million (SDG&E share, 2014\$) for SONGS 1 decommissioning expenses invoiced to SDG&E by SCE for completed distributed activities and undistributed costs for the 2024 NDCTP review period;<sup>6</sup>
- 7) Approve as reasonable the \$104.9 million (SDG&E share, 2014\$) for SONGS 2&3 decommissioning expenses invoiced to SDG&E by SCE for completed distributed activities and undistributed costs for the 2024 NDCTP review period;<sup>7</sup>
- 8) Approve as reasonable the \$3.1 million (2014\$) in SDG&E-only costs for SONGS incurred during the 2024 NDCTP review period;<sup>8</sup>

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<sup>4</sup> Ex. SDGE-04, *Prepared Direct Testimony On Behalf Of San Diego Gas & Electric Company (Financial Modeling, Trust Find Contribution, Tax Issues and Regulatory Accounting)* (December 6, 2024) ("Ex. SDGE-04") at 2.

<sup>5</sup> *Id.* at 3.

<sup>6</sup> Ex. SDGE-02, *Prepared Direct Testimony On Behalf Of San Diego Gas & Electric Company (Reasonableness of SONGS 1, 2&3 Decommissioning Activities and Costs Incurred by SDG&E in 2021 through 2023)* (December 6, 2024) ("Ex. SDGE-02") at 1.

<sup>7</sup> *Id.*

<sup>8</sup> *Id.*

1           9) Find that SDG&E is compliant with prior Commission decisions regarding the  
2           NDCTP;<sup>9</sup>

3           In addition, SDG&E requested that the Commission continue to apply its “reasonable  
4 manager standard” when completing its SONGS decommissioning reasonableness reviews. The  
5 Commission’s reasonable manager standard reviews a utility’s actions based upon what the  
6 utility knew or should have known at the time the utility takes the action, not just the ultimate  
7 results or costs based on hindsight. The review standard also expressly provides that a utility’s  
8 actions “may be found to be reasonable and prudent if the utility shows that its decision-making  
9 process was sound...., *even it turns out not to have led to best possible outcome.*”<sup>10</sup> The  
10 Commission’s reasonable manager standard does not hold the utilities to unachievable perfect  
11 hindsight. It is therefore appropriate for the Commission to determine that SONGS  
12 decommissioning activities and expenses are reasonable based on the information provided by  
13 SCE and SDG&E in support of this Application.

14           On June 27, 2025, three intervenors, Alliance for Nuclear Responsibility (“A4NR”)<sup>11</sup>,  
15 Public Advocates Office at CPUC (“Cal Advocates”)<sup>12</sup>, and The Utility Reform Network  
16 (“TURN”)<sup>13</sup> provided intervenor testimony on SCE and SDG&E’s direct testimony.

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<sup>9</sup> See *infra* at notes 14-17.

<sup>10</sup> Decision (“D.”) 05-08-037 at 10-11 (emphasis added).

<sup>11</sup> Ex. A4NR-01, *Prepared Testimony Of John Geesman On behalf of the Alliance for Nuclear Responsibility* (June 27, 2025) (“A4NR Testimony”).

<sup>12</sup> Ex. CA-01, *2024 NDCTP: Reasonableness of the SONGS 1, 2&3 Nuclear Decommissioning Activities, SONGS 1, 2&3 and Palo Verde Decommissioning Cost Estimates, and DOE Litigation Proceeds for SONGS* (June 27, 2025) (“Cal Advocates Testimony”).

<sup>13</sup> Ex. TURN-1, TURN-1C, TURN-2, TURN-3 and TURN-3C, *Direct Testimony Of Matthew Freedman On The 2024 Nuclear Decommissioning Cost Triennial Proceeding of Southern California Edison and San Diego Gas & Electric Company* (June 27, 2025) (“TURN Testimony”).

1 No intervenor provided testimony opposing the reasonableness of the SONGS Unit 1 and  
2 SONGS 2&3 decommissioning expenses for the 2024 NDCTP review period of 2021–2023 nor  
3 the SDG&E-only costs for the same period. In addition, no intervenor provided testimony  
4 opposing SDG&E’s request to maintain its annual contribution to its SONGS 1 and SONGS 2&3  
5 NDTs at zero.

6 SDG&E does not provide rebuttal testimony for all intervenor recommendations but has  
7 reviewed SCE’s rebuttal testimony<sup>14</sup> and supports the positions taken by SCE on all disputed  
8 matters in this proceeding.

## 9 **II. DOE LITIGATION PROCEEDS SHOULD BE RETURNED TO THE NON-** 10 **QUALIFIED TRUSTS**

11 SDG&E maintains that the most prudent action for handling future Department of Energy  
12 (“DOE”) litigation proceeds is to deposit those proceeds into the Non-Qualified Nuclear  
13 Decommissioning Trusts (“NQNDTs”) for use in funding future spent fuel management and  
14 storage costs. This is supported by the Commission’s recent decision, D.24-08-001<sup>15</sup> and by  
15 A4NR who supports returning DOE proceeds to the NQNDT’s, consistent with their position in  
16 the 2021 NDCTP. In D.24-08-001, the Commission found that the timing of the removal of  
17 SONGS spent fuel was very uncertain<sup>16</sup> and ordered that DOE litigation proceeds be retained in  
18 the NQNDT’s for the purposes of paying for additional spent fuel storage costs caused by DOE  
19 delays. It stipulated that these returned funds be restricted to this use and ordered additional  
20 tracking of the DOE litigation proceeds<sup>17</sup>. While there’s been some discussion and movement in

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<sup>14</sup> See Ex. SCE-09. SCE’s Rebuttal Testimony will be filed on or before August 7, 2025.

<sup>15</sup> D.24-08-001 at 36, Ordering Paragraph (“OP”) 3.

<sup>16</sup> *Id.* at 32, Findings of Fact (“FOF”) 17.

<sup>17</sup> *Supra* at note 15.

1 the area of interim spent fuel storage, solutions are still in the preliminary stages, after years of  
2 study and debate. As such, the same questions related to the DOE timing of spent fuel removal  
3 that existed in the previous NDCTP continue to persist. The timing of spent fuel removal at  
4 SONGS remains highly uncertain and continues to be a challenge to trust fund adequacy.

5 Additional challenges to trust fund adequacy include the following:

- 6 • Financial Market Conditions:

7 The NDTs are very sensitive to financial market conditions. Given the long-term nature  
8 of the decommissioning project, even small fluctuations in the investment rate of return and cost  
9 escalation rates can significantly impact the trust balance levels. What appears to be an  
10 adequately funded NDT one year, can be erased with lower returns and/or higher cost escalation  
11 rates over a short period of time. The opposite scenario is also true. SDG&E NDT's have  
12 experienced both of these scenarios in recent years.

- 13 • Future and Unforeseen Risks

14 As Decommissioning and Dismantlement ("D&D") progresses, some risks are being  
15 eliminated as work is performed and completed. However, given the nature of SONGS being a  
16 nuclear facility and the long-term project period prior to final turnover of the site, various risks  
17 will remain throughout the decommissioning process. Examples of these types of risks include:

- 18 ○ Regulatory risks- federal and state requirements can change significantly  
19 over the next 30+ years, altering the scope and cost of decommissioning  
20 work.
- 21 ○ Underground Contamination- both anticipated and unknown locations  
22 may be identified as decommissioning progresses

- Remediation- certain areas may require extensive, costly efforts to meet requirements for site turnover
- Relocation of the ISFSI's- in the 2035 timeframe, the California Coastal Commission may require the ISFSI's to be relocated to a higher location on the SONGS site

- D&D Risks:

D&D is currently forecast to be completed in December 2028, leaving approximately four years of focused Decommissioning General Contractor (“DGC”) work. During this period there is still a substantial amount of high-risk work, requiring specialized equipment, skilled labor and extensive coordination. While much of the work falls under a fixed price contract, scope of work can expand as work progresses and new unforeseen challenges are discovered. Until all DGC work is completed, disputes are settled, and the contract is finalized, significant financial risk remains.

Given the uncertainty with the DOE start pickup date and the various significant risks identified above, SDG&E strongly advocates for the retention and deposit of future DOE litigation proceeds into its NQNDT's.

### **III. INTERVENOR RECOMMENDATIONS - DEPARTMENT OF ENERGY LITIGATION PROCEEDS**

#### **A. TURN Recommendations**

##### **1. TURN Asserts Non-Comprehensive Showing of DOE Litigation Proceeds**

TURN states that SDG&E and SCE failed to provide a comprehensive showing in support of depositing DOE litigation proceeds into the SONGS NQNDTs<sup>18</sup> SDG&E opposes

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<sup>18</sup> TURN Testimony, Ex. TURN-1 at 9.



1 this statement, as at the time of the 2024 NDCTP filing, it was speculative to assume that SCE  
2 and SDG&E would receive 100% of their Round 5 or Round 6 DOE litigation claims and to  
3 make any assumptions regarding the timing of a potential Round 6 award. Assuming that the  
4 Round 5 DOE litigation proceeds are received prior to the next NDCTP, SDG&E will  
5 incorporate its share of the net proceeds into the trust fund adequacy analysis to be submitted as  
6 part of the 2027 NDCTP proceeding. More specifically, SDG&E opposes TURNS claim that  
7 SCE and SDG&E did not comply with D.24-08-001<sup>19</sup>. As noted in Ex. SDG&E-01<sup>20</sup> and Ex,  
8 SCE-07<sup>21</sup> each requirement of Ordering Paragraphs 5(a) – 5(e) were addressed as ordered.

## 9 **2. TURN Opposes Utilities Retention of DOE Litigation Proceeds**

10 TURN recommends that SDG&E be directed to return its share of all DOE litigation  
11 proceeds (net of litigation costs) to customers via ERRAs<sup>22</sup>. Cal Advocates recommends that  
12 proceeds from litigation with the DOE should be split 50/50 between funding the NQNDT's and  
13 refunding customers through ERRAs.<sup>23</sup> TURN's and Cal Advocates' recommendations are  
14 inconsistent with what the Commission ordered in the 2021 NDCTP D.24-08-001, effective  
15 August 1, 2024. In Ordering Paragraph 3 of that decision, it stated that SCE and SDG&E shall  
16 deposit the litigation proceeds it receives from the DOE into its respective NQNDTs. The  
17 Commissions justifications behind the decision are multiple and compelling and should be

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<sup>19</sup> TURN Testimony, Ex. TURN-1C, p. 11.

<sup>20</sup> Ex. SDGE-01, *Prepared Direct Testimony on Behalf of San Diego Gas & Electric Company (SDG&E's Oversight and Fiscal Management Role at SONGS, DOE Litigation Proceeds, and Compliance with Prior Commission Decisions)* (December 6, 2024) ("Ex. SDGE-01") at 12-15.

<sup>21</sup> Ex. SCE-07, *Testimony on Update on DOE Litigation Proceeds* (December 6, 2024) at 8-9.

<sup>22</sup> TURN Testimony, Ex. TURN-1C at 29.

<sup>23</sup> Cal Advocates Testimony at 2 and 10. Cal Advocates rebuttal is directed at SCE only and does not address SDG&E or SDG&E customers. SDG&E has reviewed SCE's rebuttal in response to Cal Advocates and supports the positions taken by SCE.

1 reconsidered in this proceeding. The Commission’s Discussion in D.24-08-001 section 5.2.2 and  
2 its Finding of Facts regarding this issue state the following:

- 3 1) *Because the litigation proceeds are monetary compensation DOE is paying to*  
4 *compensate the Joint Utilities for DOE’s delay, it is reasonable to use this*  
5 *money to pay for the additional spent fuel storage costs the Joint Utilities will*  
6 *incur because of DOE’s delays and not flow this money to current*  
7 *ratepayers*<sup>24</sup>.
- 8 2) *There is a high likelihood that DOE’s delay in beginning SNF removal will be*  
9 *further extended in the next NDCTP.*<sup>25</sup> SCE delayed the start and end dates by  
10 three years in this NDCTP. The assertion that there will be a “surplus” of  
11 SNF management funds in the NDTs depends on an assumed SNF removal  
12 date, which cannot be known with any degree of certainty. Despite decades of  
13 discussion and debate, the DOE appears no closer to being able to accept SNF  
14 than it was during prior NDCTPs.
- 15 3) *As a result of DOE’s continual delay in removing the spent fuel from SONGS,*  
16 *the forecasted costs have increased.*<sup>26</sup> SNF management costs have increased  
17 significantly since the 2014 SONGS DCE. The increase is a result of an  
18 additional five years of maintaining SNF since the 2014 SONGS DCE as well  
19 as updating the annual costs for managing the SNF due to additional/new  
20 regulatory requirements.
- 21 4) *Given the high likelihood that DOE’s delay will be further extended by the*  
22 *next NDCTP, depositing the DOE litigation proceeds into the NQNDTs now*  
23 *ensures there are sufficient funds to pay for any additional spent fuel storage*  
24 *costs caused by further DOE delays.*<sup>27</sup>

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<sup>24</sup> D.24-08-001 at 24.

<sup>25</sup> *Id.* at 33, FOF 20.

<sup>26</sup> *Id.* at 33, FOF 21.

<sup>27</sup> *Supra* at note 25.

1 As of today, there remains a significant degree of doubt as to when, or if a permanent,  
2 offsite repository for the SONGS spent nuclear fuel will become available. It is similarly  
3 uncertain whether an off-site interim storage facility will be developed that could eventually  
4 accept SONGS spent fuel after the estimated project completion date of 2056. Due to the  
5 potential costs of continued delays, TURN's proposal to return all DOE litigation proceeds to  
6 customers at this time is unreasonable and should be rejected.

7 **3. TURN Asserts the Commission Should Rely on TURNS Adjusted**  
8 **Cash Flow Model**

9 TURN states that both SDG&E and SCE have omissions and flaws in their modeling of  
10 the trust funds<sup>28</sup> and creates an adjusted cash flow model which produces a conclusion TURN  
11 claims demonstrates a massive overfunding relative to the foreseeable need and shows SDG&E  
12 has adequate funding to cover decades of spent fuel pickup delays. TURN's adjusted cash flow  
13 model has significant flaws and produces conclusions that are misleading to assessing trust fund  
14 adequacy. SDG&E discusses the flaws in assumptions and results of this model below:

15 **• SONGS Unit 1, 2, and 3 NDT's Cannot be Combined**

16 TURN produces what it calls a simplified model which combines all three NDT's to  
17 produce an ending trust balance which led to their conclusion that current trust funds are more  
18 than sufficient to meet decommissioning needs without the retention of DOE proceeds. TURN's  
19 approach to combine the three NDT balances is fundamentally flawed, as it ignores important  
20 Internal Revenue Service ("IRS") and Master Trust Agreement rules, that prohibit the sharing of  
21 NDT assets. Each NDT is distinct; its assets are to be used solely for the decommissioning  
22 activities of that particular unit and cannot be transferred to cover decommissioning of any other

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<sup>28</sup> TURN Testimony, Ex. TURN-1 at 15-19.

unit. Any analysis that combines NDT balances produces results that are unrealistic, distorted and should not be relied upon to assess funding adequacy.

- **Combining Unit 1, 2, and 3 Results in a Distorted Conclusion**

The determination of whether an NDT is adequately funded cannot be assessed on a combined basis. As mentioned above, sharing of trust funds between units is prohibited and therefore any determination of funding adequacy must be made on an individual unit basis. Therefore, Unit 1, Unit 2 and Unit 3 should each be evaluated individually by reviewing the unit's NDT balances against future decommissioning costs for that unit. The combining of NDT's balances, for trust fund adequacy assessment purposes, can lead to the erroneous conclusion that funding is adequate when it is not. By combining NDT balances, an overfunded status in one unit can offset a shortfall in another unit. The conclusion, based on the combined totals, may show ample available funds, when in fact, a shortfall in one or more units may exist. In the case of SDG&E, Unit 1 is very well funded, and while Units 2 and 3 are fully funded given current cost assumptions. However, the margin to absorb future costs is in the range that it could be eliminated by a single year of unfavorable investment returns. To demonstrate the sensitivity of investment returns on NDT ending balances, I will reference TURN's combined model which assumes SDG&E will deposit NEIL and DOE Round 5 and 6 proceeds into its NQNDT's. That model shows a combined ending balance of \$908 million in 2056 (2056\$). A one percent (1%) decrease in the assumed rate of return throughout the life of the project reduces the ending balance to \$491 million, a decrease of nearly half of the original balance. This is the impact of a 1% reduction, a material drop in the rate of return could eliminate any margin and result in an NDT that is underfunded.

1                                   •   **Comparison of Trust Fund Balances to Remaining Decommissioning**  
2   **Costs Should be Considered in Determining Trust Fund Adequacy**

3           TURN states the Commission should reject any assessment of trust fund adequacy that is  
4 limited to a comparison of current trust fund balances to remaining decommissioning costs  
5 forecasted to be incurred over the next 30+ years because it ignores projected growth of trust  
6 fund balances over time attributable to investments returns. TURN argues that this is a highly  
7 misleading approach<sup>29</sup>. SDG&E disagrees with this characterization, as this comparison is a  
8 valuable tool in assessing the capability of the NDTs to meet their decommissioning obligation,  
9 at a given point in time, without introducing the volatility surrounding investment returns and  
10 variability in escalation rates of future decommissioning costs. SDG&E, in its trust cash flow  
11 models, incorporates assumptions regarding investment returns, taxes, and costs to derive annual  
12 trust fund balances<sup>30</sup>. Both the simple point in time comparison and the trust adequacy  
13 cash flow models provide valuable information and assist in evaluating trust fund adequacy.  
14 Below is SDG&E's comparison of NDT balances to remaining decommissioning costs as of  
15 12/31/2023, the date used by SDG&E as the starting point in its cash flow model.

	<b>Total Assets</b>	<b>Remaining Costs</b>	<b>Funded Status</b>
<b>Unit 1</b>	\$145	\$47	309%
<b>Unit 2</b>	\$303	\$300	101%
<b>Unit 3</b>	\$367	\$350	105%
<b>Total Costs</b>	\$815	\$697	

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<sup>29</sup> TURN Testimony, Ex. TURN-1C at 12-13.

<sup>30</sup> Ex. SDGE-04C, *Workpapers for Exhibit SDGE-04C (Financial Modeling & Trust Contributions Workpapers)* (December 20, 2024).

1                                   • **NEIL Dividends Amounts are Inaccurate**

2                   TURN's NEIL dividend amounts used in its cash flow analysis derive an average based  
3 on historical receipts. In calculating the average, errors were noted, but more importantly, using  
4 prior history to forecast annual NEIL dividends throughout the life of the project can be  
5 misleading. **Importantly, NEIL dividends are not guaranteed.** Any NEIL distributions are  
6 the result of membership fund performance and claim activity and will fluctuate from year to  
7 year. Although SCE and SDG&E have been the beneficiary of annual dividends in recent years,  
8 a significant nuclear incident could result in a claim that is capable of eliminating the dividend  
9 and instead result in an assessment to the existing membership. Therefore, SDG&E recognizes  
10 NEIL dividends only when received and assumes \$0 in forecast years for cash flow modeling  
11 purposes.

12 **IV. CONCLUSION – DOE LITIGATION PROCEEDS SHOULD BE MAINTAINED**  
13 **FOR FUTURE USE**

14                   SDG&E concludes that it is still too early in the decommissioning process to consider  
15 returning DOE litigation proceeds to ratepayers in the current NDCTP. Although the SONGS  
16 decommissioning project has progressed substantially, many if not all of the risks that were  
17 relevant in the 2021 NDCTP still exist. Given the DOE's history of continued delays in  
18 fulfilling its obligation to establish a permanent disposal site, the uncertainty of future costs  
19 continues with no clear path for resolution. Until a reliable schedule is established, incremental  
20 costs for the extended duration of storing, maintaining, and securing the spent fuel are  
21 unavoidable. Not only does a significant level of uncertainty regarding future decommissioning  
22 costs remain, but investment returns on nuclear decommissioning trust funds used to fund these  
23 costs, can be cyclical in nature and are certain to impact the level of available funding.

1           In the last NDCTP proceeding the Commission agreed with SDG&E on this point, stating  
2   that “because the litigation proceeds are monetary compensation DOE is paying to compensate  
3   the Joint Utilities for DOE’s delay, it is reasonable to use this money to pay for the additional  
4   spent fuel storage costs the Joint Utilities will incur because of DOE’s delays and not flow this  
5   money to current ratepayers<sup>31</sup>.” In addition, a strong argument can be made that if trust funds are  
6   used to pay for the underlying costs associated with the DOE’s breach, the trust fund should  
7   receive the benefit of the DOE litigation refund.

8           The primary goal of both SCE and SDG&E is to safely and prudently decommission  
9   SONGS while ensuring that adequate trust funds are preserved to complete decommissioning  
10   without asking future rate payers to address the shortfall caused by the DOE’s failure to perform.  
11   As such SDG&E requests that DOE litigation proceeds be retained in the NQNDTs to fund  
12   future spent fuel management and storage costs.

13           Finally, it should be noted that consistent with the Commission’s direction in D.24-08-  
14   001, SDG&E and SCE will continue to evaluate the NDT balances and forecasted costs as DOE  
15   litigation proceeds are received, in future NDCTPs. This provides the benefit of incorporating  
16   any progress that the DOE makes in developing an interim storage facility or changes in  
17   regulatory requirements into its analysis in future NDCTPs.

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<sup>31</sup> D.24-08-001 at 24.

1 **V. STATEMENT OF QUALIFICATIONS**

2 **WITNESS QUALIFICATIONS FOR TRACY M. DALU**

3 My name is Tracy M. Dalu, and my business address is 8326 Century Park Court, San  
4 Diego, California 92123. I am employed by SDG&E as the Manager of Nuclear  
5 Decommissioning and am a Certified Public Accountant (“CPA”). My primary responsibilities  
6 are to provide oversight and proper fiscal management of SDG&E’s 20% ownership interest in  
7 SONGS and to provide financial information to support legal and regulatory filings. I have been  
8 in my current role since April of 2016. Prior to my current role, I was the Generation  
9 Accounting Supervisor for SDG&E where my primary responsibilities were to account for and  
10 report on all SDG&E owned generation facilities, including SONGS. I was also responsible for  
11 the accounting and financial reporting of SDG&E’s asset retirement obligations and ensuring  
12 that SDG&E was in compliance with Securities Exchange Commission (“SEC”) and regulatory  
13 reporting requirements. I began work at Sempra Energy in May 2002 as an accountant for  
14 Sempra Energy’s Global division and was responsible for the financial reporting of their  
15 generation fleet. My responsibilities included preparing financial statements, consolidations,  
16 cash flows, variance analysis and ensuring compliance with SEC reporting. Prior to my career at  
17 SDG&E I spent three years working as an auditor for Price Waterhouse Coopers. I graduated  
18 from San Diego State University with a Bachelor of Science in Business Administration  
19 (Accounting emphasis) and obtained my CPA license in 2001.  
20 I have previously testified before this Commission.