

Company: San Diego Gas & Electric Company (U 902 M)
Proceeding: 2028 General Rate Case
Application: A.26-06-014/015
Exhibit: SDGE-32.1

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

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



September 2026

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SUMMARY

- San Diego Gas & Electric (SDG&E) proposes \$3,748,211,000 for its Test Year (TY) 2028 General Rate Case (GRC) revenue requirement. The electric revenue requirement is \$2,847,699,000 and the gas revenue requirement is \$900,511,000.
- SDG&E proposes to incorporate the costs related to its \$258 million equity exclusion pursuant to Senate Bill 254 into the TY 2028 revenue requirement to give benefits to customers in a timely manner.

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

I. INTRODUCTION

My testimony presents the results generated by the Results of Operations (RO) model for San Diego Gas & Electric Company (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 Plan¹ and prior GRC decisions. The RO model consolidates all cost estimates presented to the Commission in this proceeding into an income statement format to estimate the revenue necessary for SDG&E to recover its costs of providing service and to earn an authorized rate of return on its investment. The inputs used in the RO model include SDG&E's forecasted expenses, taxes, depreciation, return, and rate base, which are provided in Tables RH-1 through 63 (*see* Appendix B). The results of the RO model culminate in the summary of earnings detailing the 2028 revenue requirement request.

The purpose of this revised exhibit is to update SDG&E's 2028 revenue requirement request. SDG&E has incorporated corrections and revisions into the testimony and workpapers that could not be submitted with the initial Application or were identified after its submission. Table RH-0 below summarizes the resulting changes to the 2028 revenue requirement.

TABLE RH-0
Summary of GRC Revenue Requirement Changes (In 2028 \$000s)

	2028
Application	3,759,719
Corrections	(11,508)
Total Revised Filing	3,748,211

SDG&E's revised Test Year 2028 combined gas and electric revenue requirement request is \$3,748,211,000, 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 summarize TY 2028 revenue and costs at both present and proposed rates. The revenue at

¹ See D.20-01-002.

1 present rates is the as-expected authorized base margin revenue effective as of January 1, 2027.²
2 For details on gas revenues at present and proposed rates, please refer to the Gas Rates testimony
3 (Ex. SCG-29/SDGE-34). Details on current and proposed electric revenue rates are included in
4 the Electric Rates testimony (Ex. SDGE-35).

5 SDG&E forecasts these expenditures to continue to safely provide utility service to
6 customers, maintain adequate system reliability, enable the clean energy transition, provide
7 responsive customer services, and comply with governmental regulations and orders applicable
8 to SDG&E, as discussed by various witnesses' testimony. SDG&E also seeks to recover costs
9 for taxes and depreciation associated with plant investments. The Tax and Depreciation
10 testimonies (Ex. SCG-25/SDGE-30 and Ex. SDGE-29), respectively, provide details. In
11 addition, this request includes the revenue necessary to compensate investors for their capital
12 investment in the utility at the authorized levels adopted in the Cost of Capital proceeding.³

13 **II. SCOPE**

14 Accumulated balances for regulatory accounts (balancing, tracking, or memorandum)
15 discussed in the Regulatory Accounts testimony (Ex. SDGE-26) are not included in the TY 2028
16 revenue requirement described in my testimony. There are no deferred revenues included in the
17 TY 2028 estimates. Commodity costs for natural gas and electricity, as well as the recovery of
18 electric transmission-related costs under the jurisdiction of the Federal Energy Regulatory
19 Commission (FERC), are not addressed in the GRC.

20 SDG&E is presenting this Application in an unbundled format, consistent with its most
21 recent 2024 GRC Decision (D.) 24-12-074; all common costs and costs that benefit both electric
22 and gas have been separated into Unbundled Cost Categories.

23 SDG&E also wholly owns and operates electric generation facilities: Palomar, Miramar,
24 Cuyamaca, and Desert Star. Cost for these generation facilities is included in the Electric
25 Department summaries located in Appendix B, Table RH-32.

² The as-expected 2027 base margin is based on revenues anticipated to be in rates as of January 1, 2027. This does not include revenue recovery of multi-year amortizations. Pursuant to the Rate Case Plan, SDG&E will submit testimony in January 2027 to update the present rate revenue amount to reflect the revenue that is actually in rates. *See* D.07-07-004, Appendix A at A-30.

³ *See* D.25-12-043.

III. ELEMENTS OF THE RO CALCULATION

A. Revenue Requirement

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

B. Miscellaneous Revenues

Miscellaneous revenues consist of fees and revenues collected by SDG&E for the provision of specific products or services from non-rate sources, as well as any revenues returned to ratepayers pursuant to previous Commission decisions.⁴ Miscellaneous revenues reduce the amount of electric and gas sales revenues to be collected from customers for electric and gas utility services (*i.e.*, base margin), as explained by the Miscellaneous Revenues testimony (Ex. SDGE-31).

C. O&M Expense Estimates

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

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

O&M expense estimates for each category of expense are summarized for the 2025 recorded and 2028 estimated years in constant 2025 dollars. Constant dollars refer to unadjusted costs for inflation. As described in the Escalation & Gas Customer Forecast testimony (Ex.

⁴ D.24-12-074 at 845.

⁵ D.08-07-046, Ordering Paragraph (OP) 22 at 106.

1 SCG-20/SDGE-24), labor and non-labor escalation rates were applied to the 2025 constant dollar
2 estimates to determine the estimated test year O&M expense in 2028 dollar terms. Certain non-
3 labor O&M expense estimates are not subject to escalation rates and are presented in nominal
4 dollars. These costs are referred to throughout this Application as “Non-Standard Escalation”
5 (NSE). An example of NSE costs is certain contractual costs contained in existing agreements.

6 O&M expense forecasts are presented in testimonies in two groupings: Shared Services
7 (SS) and Non-Shared Services (NSS). SS are O&M expenses incurred by SDG&E and billed to
8 Southern California Gas Company (SoCalGas) or Corporate Center,⁶ as the entity or entities
9 receiving those services (or SS can be billed to SDG&E if SoCalGas incurs O&M expenses for
10 the benefit of SDG&E). The second group of O&M expenses is NSS, which includes SDG&E
11 expenses that are not subject to billing. Costs have been separated in this manner so that cross-
12 company billings include appropriate overheads and are properly allocated. The O&M SS
13 billings and policy are explained in the joint Shared Services testimony (Ex. SCG-22/SDGE-27).
14 In the Summary of Earnings tables of my testimony, O&M expenses summarized on Line 22 of
15 Table RH-1 include SS and NSS. Details of NSS and SS costs are found in Table RH-6.

16 As stated earlier, SDG&E expense forecasts are presented in cost-center format.⁷ For
17 purposes of allocating O&M costs between the electric distribution, electric generation, and gas
18 unbundled cost categories, between expense and capital, and between CPUC and FERC
19 jurisdictions, cost center forecasts are converted to the FERC Uniform System of Accounts
20 format. The translation is based on 2025 recorded FERC settlements with adjustments made by
21 various witnesses to reflect 2028 forecasted O&M activities. The finalized cost center factors
22 are used to appropriately map O&M cost center forecasts to FERC accounts, providing the basis
23 for applying segmentation and reassignment ratios. Please see Appendix C for a Cost Center to
24 FERC mapping, which provides the ratio of each cost center’s O&M forecast allocation to a
25 FERC account. Please see the joint Shared Services testimony (Ex. SCG-22/SDGE-27) for
26 details on the development of reassignment and segmentation factors.

⁶ Corporate Center refers to the parent company, Sempra Energy, and its centralized corporate functions that provide governance, administrative, and shared services to its utility subsidiaries, including SoCalGas and SDG&E.

⁶ D.08-07-046, OP 22 at 106.

1 **D. Capital-Related Costs**

2 Capital-related costs include depreciation, income taxes, ad valorem taxes, payroll taxes,
3 and return on investment. The driver of these costs is the capital investment in the utility rate
4 base. Capital investment forecasts are sponsored by various SDG&E witnesses. The utility rate
5 base is presented in the Rate Base testimony (Ex. SDGE-28).

6 On September 19, 2025, Governor Gavin Newsom signed Senate Bill (SB) 254 into law.
7 Similar to Assembly (AB) 1054, SB 254 includes a provision that prohibits utilities from
8 including their allocated share of fire risk mitigation capital expenditures in equity rate base.
9 Specifically, SB 254 added Section (§) 8386.10 to the Public Utilities Code (Pub. Util. Code),
10 which states:

11 The commission shall not allow a large electrical corporation to include in
12 its equity rate base its share, as determined pursuant to the Wildfire Fund
13 allocation metric specified in Section 3280, of the six billion dollars
14 (\$6,000,000,000) that the large electrical corporations collectively first
15 expend on fire risk mitigation capital expenditures approved by the
16 commission on or after January 1, 2026. These amounts are in addition to
17 the amounts the large electrical corporations shall not include in their
18 equity rate base pursuant to subdivision (e) of Section 8386.3. An
19 electrical corporation's share of the fire risk mitigation capital
20 expenditures and the debt financing costs of these fire risk mitigation
21 capital expenditures may be financed through a financing order pursuant
22 to Section 850.1, subject to the requirements of that financing order.⁸

23 Additionally, Pub. Util. Code § 3280(p) specifies a Wildfire Fund allocation metric of
24 4.3% of the \$6 billion aggregate capital amount for SDG&E.

25 According to these statutory requirements, SDG&E has adjusted its revenue requirement
26 to exclude \$258 million (SDG&E's portion of the \$6 billion) of requested fire risk mitigation
27 capital expenditures from equity ratebase. SDG&E proposes to amortize the net present value
28 (NPV) of the full revenue requirement for this equity exclusion over test year 2028, the 12-
29 month period.⁹ Applying the equity exclusion to the test year revenue requirement results in a
30 decrease in 2028 providing customers with the reductions timely. 2029 will also be impacted

⁸ Pub. Util. Code § 8386.10(a).

⁹ See Appendix B, Table RH-3 and Appendix D, WMP Equity Exclusion Table for additional details. This WMP equity exclusion appears as \$96 million in Appendix B and D because it represents the Net Present Value (NPV) of the revenue requirement of the \$258 million in requested direct capital expenditures.

1 when the amortization is complete and rolls off. This impact can be seen in the 2028 to 2029
2 increase calculated in the Post-Test Year testimony (Ex. SDGE-33).

3 **E. Rate of Return**

4 The TY 2028 revenues at Proposed Rates reflect an authorized rate of return of 7.41%
5 based on 9.93% return on equity (ROE).¹⁰ The authorized rate of return and ROE are not
6 decided in the instant proceeding but rather are determined through a separate proceeding before
7 the CPUC – *i.e.*, the Cost of Capital proceeding – and are inputs into the revenue requirement
8 calculation. To the extent SDG&E’s rate of return and/or ROE changes in the Cost of Capital
9 proceeding,¹¹ such updates will be reflected in the calculations for the final revenue requirement
10 in this proceeding.

11 **IV. RECORDED DATA**

12 Recorded data is an input into the RO modeling process. Adjustments have been made to
13 the 2025 financial data to exclude all revenues and expenses that are recovered through separate
14 filings before the Commission or the FERC. Examples of excluded costs include Demand Side
15 Management (DSM), Energy Savings Assistance Program (ESAP), and California Alternate
16 Rates for Energy (CARE). Recorded below-the-line (BTL) costs that should not be included in
17 the revenue requirement request, such as costs pertaining to SB 901 and AB 1167, have also
18 been removed. Accordingly, SDG&E’s witnesses present adjusted-recorded data.

19 **V. RO MODEL ENHANCEMENTS**

20 For the TY 2028 GRC, SDG&E implemented three major enhancements to the RO model
21 to improve regulatory compliance, transparency, and alignment with Commission guidance.
22 First, a Capital Overhead Pools Dynamic Adjustment mechanism was introduced to
23 proportionally scale overhead pools in direct relation to changes in the capital base, validating
24 overhead allocations remain accurate and consistent as capital activity fluctuates, consistent with
25 Commission direction from the 2024 GRC.¹² Second, the RO model was updated for FERC
26 Order 898 Compliance, including the addition of new subfunctions such as Solar Production,
27 Other Renewable Production, and Energy Storage, and new IT and communications equipment

¹⁰ See D.25-12-043, OP 4 at 72.

¹¹ Application (A.) 22-04-012, Test Year 2023 Cost of Capital Application of SDG&E (April 20, 2022).

¹² See D.24-12-074, OP 38 at 1098.

accounts for SDG&E, enabling plant data to be mapped to the appropriate FERC accounts and asset identifiers in accordance with the federal final rule effective January 1, 2025.¹³ Finally, SDG&E is implementing Post-Test Year Forecast Integration, which will incorporate forecasted costs and revenue requirements beyond the test year into the RO model, consistent with Commission direction. SDG&E expects to finish this implementation in 2027.

VI. POST-TEST YEAR (PTY) COST IMPUTATION

D.22-10-002, Appendix A states:

Each IOU shall include its imputation methodology in its GRC testimony when the utility files its GRC application, with any updates to that methodology filed as supplemental testimony.¹⁴

SDG&E proposes to impute direct O&M and capital costs for the PTY period (2029-2031) based on applying the proposed PTY mechanism found in Ex. SDGE-33. This requested two-part mechanism escalates O&M and capital additions using factors from S&P Global's utility cost escalation:

1. O&M – SDG&E will apply a yearly escalation factor starting with the 2028 test-year authorized O&M by workpaper group sub in 2028 dollars. Consistent with the proposed PTY mechanism, SDG&E will apply a specific medical escalation factor to authorized medical costs.
2. Capital – Similar to O&M, SDG&E will apply yearly escalation factors starting with the 2028 authorized test-year capital by budget code sub in 2028 dollars. SDG&E will exclude projects associated with the Capital PTY exception (WMP Strategic Undergrounding program) if the budget-based approach is adopted as proposed.

The imputed O&M and capital methodology described above is based on the proposed PTY mechanism. This methodology may change depending on the PTY mechanism adopted in the final decision. These imputed values do not inform the PTY revenue requirement for 2028-2031.

¹³ Effective January 1, 2025, FERC Order 898 creates new plant accounts to improve regulatory reporting transparency (see <https://www.ferc.gov/media/order-no-898>).

¹⁴ D.22-10-002, Appendix A at p. A2, Item 12.

1 **VII. CONCLUSION**

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

5 This concludes my prepared direct testimony.

1 **VIII. 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 the University of California, Irvine. I was first employed by SoCalGas in 2006 and have held
8 various positions in the Customer Services, Regulatory Affairs, and Accounting and Finance
9 areas of the Company.

10 I have previously testified before the Commission.

APPENDIX A

GLOSSARY OF TERMS

APPENDIX A - GLOSSARY OF TERMS

ACRONYM	DEFINITION
AB	Assembly Bill
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
SB	Senate Bill
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 2028
COMBINED SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description	2028	2028	2028	2028
		Present Rates (2028\$)	Proposed Rates (2028\$)	SB 254 Equity Exclusion ¹ (2028\$)	Adjusted Proposed Rates (2028\$)
1	Base Margin	\$ 3,442,191	\$ 3,800,292	\$ (96,046)	\$ 3,704,247
2	Miscellaneous Revenues	37,082	43,964	-	43,964
3	Revenue Requirement	\$ 3,479,273	\$ 3,844,256	\$ (96,046)	\$ 3,748,211
<u>OPERATING & MAINTENANCE EXPENSES</u>					
4	Distribution	183,896	183,896	-	183,896
5	Wildfire Mitigation & Vegetation Management	173,508	173,508	-	173,508
6	Gas Engineering & System Integrity	2,653	2,653	-	2,653
7	Gas Transmission	6,511	6,511	-	6,511
8	Gas Major Projects	37,895	37,895	-	37,895
9	Generation	48,696	48,696	-	48,696
10	Procurement	12,678	12,678	-	12,678
11	Customer Services	95,338	95,338	-	95,338
12	Information Technology & Cybersecurity	117,082	117,082	-	117,082
13	Support Services	147,800	147,800	-	147,800
14	Administrative and General	663,840	663,840	-	663,840
15	Subtotal (2025\$)	1,489,897	1,489,897	-	1,489,897
16	Shared Services Adjustments	15,945	15,945	-	15,945
17	Reassignments	(261,954)	(261,954)	-	(261,954)
18	FERC Transmission Costs	(117,046)	(117,046)	-	(117,046)
19	Escalation	48,969	48,969	-	48,969
20	Uncollectibles	19,414	21,434	(518)	20,916
21	Franchise Fees	102,753	111,849	(2,954)	108,895
22	Total O&M (2028\$)	1,297,977	1,309,093	(3,472)	1,305,622
23	Depreciation & Amortization	1,070,678	1,070,678	-	1,070,678
24	Taxes on Income	80,211	185,776	(39,350)	146,426
25	Taxes Other Than on Income	288,445	288,445	-	288,445
26	Total Operating Expenses	\$ 2,737,312	\$ 2,853,993	\$ (42,822)	\$ 2,811,171
27	Return	741,961	990,263	(53,224)	937,039
28	Rate Base	13,359,130	13,363,878	-	13,363,878
29	Rate of Return	5.55%	7.41%	0.00%	7.41%

Notes:

¹ One-time adjustment to incorporate the SB 254 Equity Exclusion in Test Year 2028.

Table RH-2
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
ELECTRIC SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description	2028		2028	
		Present Rates (2028\$)	Proposed Rates (2028\$)	SB 254 Equity Exclusion ¹ (2028\$)	Adjusted Proposed Rates (2028\$)
1	Base Margin	\$ 2,756,707	\$ 2,907,093	\$ (96,046)	\$ 2,811,047
2	Miscellaneous Revenues	30,611	36,653	-	36,653
3	Revenue Requirement	\$ 2,787,318	\$ 2,943,745	\$ (96,046)	\$ 2,847,699
OPERATING & MAINTENANCE EXPENSES					
4	Distribution	138,291	138,291	-	138,291
5	Wildfire Mitigation & Vegetation Management	168,883	168,883	-	168,883
6	Gas Engineering & System Integrity	981	981	-	981
7	Gas Transmission	116	116	-	116
8	Gas Major Projects	-	-	-	-
9	Generation	48,696	48,696	-	48,696
10	Procurement	11,769	11,769	-	11,769
11	Customer Services	56,071	56,071	-	56,071
12	Information Technology & Cybersecurity	82,033	82,033	-	82,033
13	Support Services	110,175	110,175	-	110,175
14	Administrative and General	521,146	521,146	-	521,146
15	Subtotal (2025\$)	1,138,160	1,138,160	-	1,138,160
16	Shared Services Adjustments	3,702	3,702	-	3,702
17	Reassignments	(195,016)	(195,016)	-	(195,016)
18	FERC Transmission Costs	(117,046)	(117,046)	-	(117,046)
19	Escalation	32,266	32,266	-	32,266
20	Uncollectibles (0.564%)	15,548	16,396	(518)	15,878
21	Franchise Fees (3.2177%)	88,703	93,542	(2,954)	90,587
22	Total O&M (2028\$)	966,316	972,003	(3,472)	968,531
23	Depreciation & Amortization	845,437	845,437	-	845,437
24	Taxes on Income	125,746	170,710	(39,350)	131,360
25	Taxes Other Than on Income	214,190	214,190	-	214,190
26	Total Operating Expenses	\$ 2,151,689	\$ 2,202,340	\$ (42,822)	\$ 2,159,518
27	Return	635,629	741,405	(53,224)	688,181
28	Rate Base	10,002,822	10,005,465	-	10,005,465
29	Rate of Return	6.35%	7.41%	0.00%	7.41%
30	Derivation of Base Margin				
31	O&M Expenses (Line 22)	\$ 966,316	\$ 972,003	\$ (3,472)	\$ 968,531
32	Depreciation (Line 23)	845,437	845,437	-	845,437
33	Taxes (Line 24+25)	339,936	384,900	(39,350)	345,551
34	Return (Line 27)	635,629	741,405	(53,224)	688,181
35	Revenue Requirement	2,787,318	2,943,745	(96,046)	2,847,699
36	Less: Misc. Revenues (Line 2)	30,611	36,653	-	36,653
37	Base Margin (Line 1)	\$ 2,756,707	\$ 2,907,093	\$ (96,046)	\$ 2,811,047

Notes:

¹ One-time adjustment to incorporate the SB 254 Equity Exclusion in Test Year 2028.

Table RH-3
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
ELECTRIC DISTRIBUTION SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description	2028	2028	2028	2028
		Present Rates (2028\$)	Proposed Rates (2028\$)	SB 254 Equity Exclusion ¹ (2028\$)	Adjusted Proposed Rates (2028\$)
1	Base Margin	\$ 2,519,267	\$ 2,682,584	\$ (96,046)	\$ 2,586,538
2	Miscellaneous Revenues	30,611	36,653	-	36,653
3	Revenue Requirement	\$ 2,549,878	\$ 2,719,237	\$ (96,046)	\$ 2,623,191
<u>OPERATING & MAINTENANCE EXPENSES</u>					
4	Distribution	137,258	137,258	-	137,258
5	Wildfire Mitigation & Vegetation Management	168,602	168,602	-	168,602
6	Gas Engineering & System Integrity	976	976	-	976
7	Gas Transmission	112	112	-	112
8	Gas Major Projects	-	-	-	-
9	Generation	-	-	-	-
10	Procurement	1,974	1,974	-	1,974
11	Customer Services	55,829	55,829	-	55,829
12	Information Technology & Cybersecurity	77,170	77,170	-	77,170
13	Support Services	106,260	106,260	-	106,260
14	Administrative and General	489,126	489,126	-	489,126
15	Subtotal (2025\$)	1,037,307	1,037,307	-	1,037,307
16	Shared Services Adjustments	3,426	3,426	-	3,426
17	Reassignments	(186,600)	(186,600)	-	(186,600)
18	FERC Transmission Costs	(117,046)	(117,046)	-	(117,046)
19	Escalation	27,951	27,951	-	27,951
20	Uncollectibles	14,209	15,130	(518)	14,612
21	Franchise Fees	81,062	86,318	(2,954)	83,363
22	Total O&M (2028\$)	860,309	866,485	(3,472)	863,013
23	Depreciation & Amortization	784,002	784,002	-	784,002
24	Taxes on Income	103,291	151,968	(39,350)	112,618
25	Taxes Other Than on Income	203,491	203,491	-	203,491
26	Total Operating Expenses	\$ 1,951,092	\$ 2,005,946	\$ (42,822)	\$ 1,963,124
27	Return	598,786	713,291	(53,224)	660,067
28	Rate Base	\$ 9,623,201	\$ 9,626,058	-	9,626,058
29	Rate of Return	6.22%	7.41%	0.00%	7.41%
30	Derivation of Base Margin				
31	O&M Expenses (Line 22)	\$ 860,309	\$ 866,485	\$ (3,472)	\$ 863,013
32	Depreciation (Line 23)	784,002	784,002	-	784,002
33	Taxes (Line 24+25)	306,782	355,459	(39,350)	316,109
34	Return (Line 27)	598,786	713,291	(53,224)	660,067
35	Revenue Requirement	2,549,878	2,719,237	(96,046)	2,623,191
36	Less: Misc. Revenues (Line 2)	30,611	36,653	-	36,653
37	Base Margin (Line 1)	\$ 2,519,267	\$ 2,682,584	\$ (96,046)	\$ 2,586,538

Notes:

¹ One-time adjustment to incorporate the SB 254 Equity Exclusion in Test Year 2028.

Table RH-4
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GENERATION SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description	2028 Present Rates	2028 Proposed Rates
		(2028\$)	(2028\$)
1	Base Margin	\$ 237,440	\$ 224,508
2	Miscellaneous Revenues	-	-
3	Revenue Requirement	\$ 237,440	\$ 224,508
<u>OPERATING & MAINTENANCE EXPENSES</u>			
4	Distribution	1,033	1,033
5	Wildfire Mitigation & Vegetation Management	281	281
6	Gas Engineering & System Integrity	5	5
7	Gas Transmission	4	4
8	Gas Major Projects	-	-
9	Generation	48,696	48,696
10	Procurement	9,795	9,795
11	Customer Services	242	242
12	Information Technology & Cybersecurity	4,863	4,863
13	Support Services	3,915	3,915
14	Administrative and General	32,020	32,020
15	Subtotal (2025\$)	100,852	100,852
16	Shared Services Adjustments	276	276
17	Reassignments	(8,416)	(8,416)
18	FERC Transmission Costs	-	-
19	Escalation	4,315	4,315
20	Uncollectibles	1,339	1,266
21	Franchise Fees	7,640	7,224
22	Total O&M (2028\$)	106,007	105,518
23	Depreciation & Amortization	61,435	61,435
24	Taxes on Income	22,455	18,742
25	Taxes Other Than on Income	10,699	10,699
26	Total Operating Expenses	\$ 200,596	\$ 196,394
27	Return	36,844	28,114
28	Rate Base	\$ 379,621	\$ 379,407
29	Rate of Return	9.71%	7.41%

Table RH-5
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GAS SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description	2028 Present Rates	2028 Proposed Rates
		(2028\$)	(2028\$)
1	Base Margin	\$ 685,484	\$ 893,200
2	Miscellaneous Revenues	6,471	7,311
3	Revenue Requirement	\$ 691,955	\$ 900,511
<u>OPERATING & MAINTENANCE EXPENSES</u>			
4	Distribution	45,605	45,605
5	Wildfire Mitigation & Vegetation Management	4,625	4,625
6	Gas Engineering & System Integrity	1,672	1,672
7	Gas Transmission	6,395	6,395
8	Gas Major Projects	37,895	37,895
9	Generation	-	-
10	Procurement	909	909
11	Customer Services	39,267	39,267
12	Information Technology & Cybersecurity	35,049	35,049
13	Support Services	37,625	37,625
14	Administrative and General	142,694	142,694
15	Subtotal (2025\$)	351,737	351,737
16	Shared Services Adjustments	12,243	12,243
17	Reassignments	(66,938)	(66,938)
18	FERC Transmission Costs		
19	Escalation	16,703	16,703
20	Uncollectibles (0.564%)	3,866	5,038
21	Franchise Fees (2.0497%)	14,050	18,308
22	Total O&M (2028\$)	331,661	337,090
23	Depreciation & Amortization	225,242	225,242
24	Taxes on Income	(45,534)	15,066
25	Taxes Other Than on Income	74,255	74,255
26	Total Operating Expenses	\$ 585,624	\$ 651,653
27	Return	106,331	248,858
28	Rate Base	3,356,308	3,358,414
29	Rate of Return	3.17%	7.41%

Table RH-6
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028

(Thousands of Dollars)

Line No.	Description	2028	2028	2028
		Non-Shared Services	Shared Services	Total
		Proposed Rates	Proposed Rates	Proposed Rates
		(2025\$)	(2025\$)	(2025\$)
1	Base Margin			
2	Miscellaneous Revenues			
3	Revenue Requirement			
	<u>OPERATING & MAINTENANCE EXPENSES</u>			
4	Distribution	183,896	-	183,896
5	Wildfire Mitigation & Vegetation Management	173,508	-	173,508
6	Gas Engineering & System Integrity	2,653	-	2,653
7	Gas Transmission	6,511	-	6,511
8	Gas Major Projects	37,895	-	37,895
9	Generation	48,696	-	48,696
10	Procurement	12,678	-	12,678
11	Customer Services	94,835	503	95,338
12	Information Technology & Cybersecurity	31,822	85,260	117,082
13	Support Services	106,759	41,041	147,800
14	Administrative and General	647,863	15,977	663,840
15	Subtotal (2025\$)	1,347,116	142,781	1,489,897
A	Shared Services Billed Out	0	(55,443)	(55,443)
B	Shared Services Billed In	0	22,527	22,527
C	Shared Services Overhead Credit	0	(22,502)	(22,502)
D	Shared Services Billed In Overheads	0	11,210	11,210
E	Corporate Reallocation	3,044	-	3,044
F	Subtotal	3,044	(44,207)	(41,163)
G	Shared Asset Expense	102,361	-	102,361
H	Billed Capital Overhead Credit	0	(46,318)	(46,318)
I	SOP 98 Expense	1,065	0	1,065
16	Total Shared Service Adjustments	106,470	(90,525)	15,945

Table RH-7
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
DISTRIBUTION COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Sneha R. Parmar	1ED001	Distribution Design and Project Management	1,225	1,231	1,306
Sneha R. Parmar	1ED002	Construction Management	2,136	2,136	2,230
Sneha R. Parmar	1ED003	Electric Engineering	1,547	1,585	1,712
Sneha R. Parmar	1ED004	Electric System Operations	5,166	6,689	7,265
Sneha R. Parmar	1ED005	Electric Regional Operations	37,676	39,002	42,118
Sneha R. Parmar	1ED006	Materials and Inventory	37,715	37,715	39,420
Sneha R. Parmar	1ED007	Electric Regional Operations Troubleshooters	12,369	12,772	13,968
Sneha R. Parmar	1ED008	Service Order Team	7,197	7,959	8,426
Sneha R. Parmar	1ED009	Electric Assets and Compliance Management	3,213	5,385	5,753
Sneha R. Parmar	1ED010	Electric Transmission & Distribution: Operations Services	3,759	4,055	4,400
Sneha R. Parmar	1ED011	Electric Transmission & Distribution: Substation Construction &	12,248	13,060	14,099
Sneha R. Parmar	1ED012	Portfolio and Project Management	581	582	612
Sneha R. Parmar	1ED013	System Planning Reliability and Data Governance	2,760	3,570	3,851
Sneha R. Parmar	1ED014	Officer	974	988	1,078
Sneha R. Parmar	1ED015	Climate Adaptation Vulnerability Assessment	1,676	1,680	1,765
Total			130,242	138,409	148,003
TaShonda Taylor	1GD000	Field O&M - Infrastructure Patrol & Inspection	23,854	25,789	28,085
TaShonda Taylor	1GD001	Distribution Technical Services	2,541	2,575	2,800
TaShonda Taylor	1GD002	Measurement & Regulation	5,613	5,697	6,194
TaShonda Taylor	1GD003	Cathodic Protection	2,297	2,332	2,547
TaShonda Taylor	1GD004	Operations & Management	5,605	5,688	6,204
TaShonda Taylor	1GD005	Training	2,932	2,971	3,232
TaShonda Taylor	1GD007	Gas Decarbonization	428	435	476
Total			43,270	45,487	49,538
Total NSS			173,512	183,896	197,541
Total SS			-	-	-
Total Distribution			<u>\$ 173,512</u>	<u>\$ 183,896</u>	<u>\$ 197,541</u>

Table RH-8
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
DISTRIBUTION ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Sneha R. Parmar	1ED001	Distribution Design and Project Management	1,225	1,231	1,306
Sneha R. Parmar	1ED002	Construction Management	2,136	2,136	2,230
Sneha R. Parmar	1ED003	Electric Engineering	1,500	1,537	1,660
Sneha R. Parmar	1ED004	Electric System Operations	5,166	6,689	7,265
Sneha R. Parmar	1ED005	Electric Regional Operations	36,244	37,519	40,509
Sneha R. Parmar	1ED006	Materials and Inventory	33,068	33,068	34,507
Sneha R. Parmar	1ED007	Electric Regional Operations Troubleshooters	12,369	12,772	13,968
Sneha R. Parmar	1ED008	Service Order Team	7,197	7,959	8,426
Sneha R. Parmar	1ED009	Electric Assets and Compliance Management	3,213	5,385	5,753
Sneha R. Parmar	1ED010	Electric Transmission & Distribution: Operations Services	3,013	3,250	3,525
Sneha R. Parmar	1ED011	Electric Transmission & Distribution: Substation Construction &	12,009	12,806	13,823
Sneha R. Parmar	1ED012	Portfolio and Project Management	581	582	612
Sneha R. Parmar	1ED013	System Planning Reliability and Data Governance	2,760	3,570	3,851
Sneha R. Parmar	1ED014	Officer	684	694	756
Sneha R. Parmar	1ED015	Climate Adaptation Vulnerability Assessment	1,676	1,680	1,765
Total			122,841	130,878	139,955
TaShonda Taylor	1GD000	Field O&M - Infrastructure Patrol & Inspection	6,141	6,490	7,036
TaShonda Taylor	1GD001	Distribution Technical Services	132	133	145
TaShonda Taylor	1GD002	Measurement & Regulation	-	-	-
TaShonda Taylor	1GD003	Cathodic Protection	-	-	-
TaShonda Taylor	1GD004	Operations & Management	307	311	339
TaShonda Taylor	1GD005	Training	146	148	160
TaShonda Taylor	1GD007	Gas Decarbonization	325	331	362
Total			7,051	7,413	8,041
Total NSS			129,892	138,291	147,997
Total SS			-	-	-
Total Distribution Electric Department			<u>\$ 129,892</u>	<u>\$ 138,291</u>	<u>\$ 147,997</u>

Table RH-9
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
DISTRIBUTION ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Sneha R. Parmar	1ED001	Distribution Design and Project Management	1,225	1,231	1,306
Sneha R. Parmar	1ED002	Construction Management	2,136	2,136	2,230
Sneha R. Parmar	1ED003	Electric Engineering	1,493	1,529	1,652
Sneha R. Parmar	1ED004	Electric System Operations	5,166	6,689	7,265
Sneha R. Parmar	1ED005	Electric Regional Operations	36,017	37,284	40,256
Sneha R. Parmar	1ED006	Materials and Inventory	32,576	32,576	33,993
Sneha R. Parmar	1ED007	Electric Regional Operations Troubleshooters	12,369	12,772	13,968
Sneha R. Parmar	1ED008	Service Order Team	7,197	7,959	8,426
Sneha R. Parmar	1ED009	Electric Assets and Compliance Management	3,213	5,385	5,753
Sneha R. Parmar	1ED010	Electric Transmission & Distribution: Operations Services	2,895	3,123	3,387
Sneha R. Parmar	1ED011	Electric Transmission & Distribution: Substation Construction &	11,972	12,765	13,780
Sneha R. Parmar	1ED012	Portfolio and Project Management	581	582	612
Sneha R. Parmar	1ED013	System Planning Reliability and Data Governance	2,760	3,570	3,851
Sneha R. Parmar	1ED014	Officer	643	652	711
Sneha R. Parmar	1ED015	Climate Adaptation Vulnerability Assessment	1,676	1,680	1,765
Total			121,919	129,935	138,954
TaShonda Taylor	1GD000	Field O&M - Infrastructure Patrol & Inspection	6,070	6,419	6,961
TaShonda Taylor	1GD001	Distribution Technical Services	132	133	145
TaShonda Taylor	1GD002	Measurement & Regulation	-	-	-
TaShonda Taylor	1GD003	Cathodic Protection	-	-	-
TaShonda Taylor	1GD004	Operations & Management	289	293	319
TaShonda Taylor	1GD005	Training	146	148	160
TaShonda Taylor	1GD007	Gas Decarbonization	325	331	362
Total			6,962	7,323	7,946
Total NSS			128,880	137,258	146,900
Total SS			-	-	-
Total Distribution Electric Distribution			\$ 128,880	\$ 137,258	\$ 146,900

Table RH-10
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
DISTRIBUTION GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Sneha R. Parmar	1ED001	Distribution Design and Project Management	-	-	-
Sneha R. Parmar	1ED002	Construction Management	-	-	-
Sneha R. Parmar	1ED003	Electric Engineering	7	7	8
Sneha R. Parmar	1ED004	Electric System Operations	-	-	-
Sneha R. Parmar	1ED005	Electric Regional Operations	227	235	253
Sneha R. Parmar	1ED006	Materials and Inventory	492	492	513
Sneha R. Parmar	1ED007	Electric Regional Operations Troubleshooters	-	-	-
Sneha R. Parmar	1ED008	Service Order Team	-	-	-
Sneha R. Parmar	1ED009	Electric Assets and Compliance Management	-	-	-
Sneha R. Parmar	1ED010	Electric Transmission & Distribution: Operations Services	118	127	138
Sneha R. Parmar	1ED011	Electric Transmission & Distribution: Substation Construction &	38	40	43
Sneha R. Parmar	1ED012	Portfolio and Project Management	-	-	-
Sneha R. Parmar	1ED013	System Planning Reliability and Data Governance	-	-	-
Sneha R. Parmar	1ED014	Officer	41	41	45
Sneha R. Parmar	1ED015	Climate Adaptation Vulnerability Assessment	-	-	-
Total			922	943	1,001
TaShonda Taylor	1GD000	Field O&M - Infrastructure Patrol & Inspection	71	71	75
TaShonda Taylor	1GD001	Distribution Technical Services	-	-	-
TaShonda Taylor	1GD002	Measurement & Regulation	-	-	-
TaShonda Taylor	1GD003	Cathodic Protection	-	-	-
TaShonda Taylor	1GD004	Operations & Management	18	19	20
TaShonda Taylor	1GD005	Training	-	-	-
TaShonda Taylor	1GD007	Gas Decarbonization	-	-	-
Total			89	90	95
Total NSS			1,012	1,033	1,097
Total SS			-	-	-
Total Distribution Generation			\$ 1,012	\$ 1,033	\$ 1,097

Table RH-11
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
DISTRIBUTION GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Sneha R. Parmar	1ED001	Distribution Design and Project Management	-	-	-
Sneha R. Parmar	1ED002	Construction Management	-	-	-
Sneha R. Parmar	1ED003	Electric Engineering	47	48	52
Sneha R. Parmar	1ED004	Electric System Operations	-	-	-
Sneha R. Parmar	1ED005	Electric Regional Operations	1,432	1,483	1,609
Sneha R. Parmar	1ED006	Materials and Inventory	4,647	4,647	4,914
Sneha R. Parmar	1ED007	Electric Regional Operations Troubleshooters	-	-	-
Sneha R. Parmar	1ED008	Service Order Team	-	-	-
Sneha R. Parmar	1ED009	Electric Assets and Compliance Management	-	-	-
Sneha R. Parmar	1ED010	Electric Transmission & Distribution: Operations Services	746	805	876
Sneha R. Parmar	1ED011	Electric Transmission & Distribution: Substation Construction &	239	254	276
Sneha R. Parmar	1ED012	Portfolio and Project Management	-	-	-
Sneha R. Parmar	1ED013	System Planning Reliability and Data Governance	-	-	-
Sneha R. Parmar	1ED014	Officer	290	294	322
Sneha R. Parmar	1ED015	Climate Adaptation Vulnerability Assessment	-	-	-
Total			7,401	7,531	8,048
TaShonda Taylor	1GD000	Field O&M - Infrastructure Patrol & Inspection	17,713	19,299	21,049
TaShonda Taylor	1GD001	Distribution Technical Services	2,409	2,442	2,656
TaShonda Taylor	1GD002	Measurement & Regulation	5,613	5,697	6,194
TaShonda Taylor	1GD003	Cathodic Protection	2,297	2,332	2,547
TaShonda Taylor	1GD004	Operations & Management	5,298	5,377	5,865
TaShonda Taylor	1GD005	Training	2,786	2,823	3,071
TaShonda Taylor	1GD007	Gas Decarbonization	103	104	115
Total			36,219	38,074	41,496
Total NSS			43,620	45,605	49,544
Total SS			-	-	-
Total Distribution Gas			\$ 43,620	\$ 45,605	\$ 49,544

Table RH-12
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
WILDFIRE MITIGATION & VEGETATION MANAGEMENT COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Jonathan Woldemariam	1WM001	Capacitor Maintenance and Replacement Program (SCADA)	49,286	34,861	36,543
Jonathan Woldemariam	1WM002	Off-Cycle Patrol	52,180	76,767	77,576
Jonathan Woldemariam	1WM003	Fire Potential Index	3,651	4,186	4,453
Jonathan Woldemariam	1WM004	Engagement with AFN Populations	43,903	43,924	46,373
Jonathan Woldemariam	1WM005	Enterprise Data Foundation	-	2,564	2,676
Jonathan Woldemariam	1WM006	Wildfire Mitigation Strategy Development	3,929	3,821	4,090
Jonathan Woldemariam	1WM007	Risk Methodology and Assessment	4,733	7,385	7,759
Total			157,682	173,508	179,470
Total NSS			157,682	173,508	179,470
Total SS			-	-	-
Total Wildfire & Veg Mgmt Combined			<u>\$ 157,682</u>	<u>\$ 173,508</u>	<u>\$ 179,470</u>

Table RH-13
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
WILDFIRE MITIGATION & VEGETATION MANAGEMENT ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Jonathan Woldemariam	1WM001	Capacitor Maintenance and Replacement Program (SCADA)	48,277	33,467	35,069
Jonathan Woldemariam	1WM002	Off-Cycle Patrol	52,176	76,767	77,576
Jonathan Woldemariam	1WM003	Fire Potential Index	3,651	4,186	4,453
Jonathan Woldemariam	1WM004	Engagement with AFN Populations	40,617	40,693	42,931
Jonathan Woldemariam	1WM005	Enterprise Data Foundation	-	2,564	2,676
Jonathan Woldemariam	1WM006	Wildfire Mitigation Strategy Development	3,929	3,821	4,090
Jonathan Woldemariam	1WM007	Risk Methodology and Assessment	4,733	7,385	7,759
		Total	153,383	168,883	174,552
		Total NSS	153,383	168,883	174,552
		Total SS	-	-	-
		Total Wildfire & Veg Mgmt Electric Department	<u>\$ 153,383</u>	<u>\$ 168,883</u>	<u>\$ 174,552</u>

Table RH-14
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
WILDFIRE MITIGATION & VEGETATION MANAGEMENT ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Jonathan Woldemariam	1WM001	Capacitor Maintenance and Replacement Program (SCADA)	48,277	33,467	35,069
Jonathan Woldemariam	1WM002	Off-Cycle Patrol	52,176	76,767	77,576
Jonathan Woldemariam	1WM003	Fire Potential Index	3,651	4,186	4,453
Jonathan Woldemariam	1WM004	Engagement with AFN Populations	40,339	40,412	42,635
Jonathan Woldemariam	1WM005	Enterprise Data Foundation	-	2,564	2,676
Jonathan Woldemariam	1WM006	Wildfire Mitigation Strategy Development	3,929	3,821	4,090
Jonathan Woldemariam	1WM007	Risk Methodology and Assessment	4,733	7,385	7,759
		Total	153,104	168,602	174,256
		Total NSS	153,104	168,602	174,256
		Total SS	-	-	-
		Total Wildfire & Veg Mgmt Electric Distribution	<u>\$ 153,104</u>	<u>\$ 168,602</u>	<u>\$ 174,256</u>

Table RH-15
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
WILDFIRE MITIGATION & VEGETATION MANAGEMENT GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Jonathan Woldemariam	1WM001	Capacitor Maintenance and Replacement Program (SCADA)	-	-	-
Jonathan Woldemariam	1WM002	Off-Cycle Patrol	0	-	-
Jonathan Woldemariam	1WM003	Fire Potential Index	-	-	-
Jonathan Woldemariam	1WM004	Engagement with AFN Populations	278	281	296
Jonathan Woldemariam	1WM005	Enterprise Data Foundation	-	-	-
Jonathan Woldemariam	1WM006	Wildfire Mitigation Strategy Development	-	-	-
Jonathan Woldemariam	1WM007	Risk Methodology and Assessment	-	-	-
Total			279	281	296
Total NSS			279	281	296
Total SS			-	-	-
Total Wildfire & Veg Mgmt Generation			<u>\$ 279</u>	<u>\$ 281</u>	<u>\$ 296</u>

Table RH-16
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
WILDFIRE MITIGATION & VEGETATION MANAGEMENT GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025	2028	2028
			Adjusted-Recorded (2025\$)	Estimated (2025\$)	Estimated (2028\$)
Jonathan Woldemariam	1WM001	Capacitor Maintenance and Replacement Program (SCADA)	1,009	1,394	1,475
Jonathan Woldemariam	1WM002	Off-Cycle Patrol	4	-	-
Jonathan Woldemariam	1WM003	Fire Potential Index	-	-	-
Jonathan Woldemariam	1WM004	Engagement with AFN Populations	3,286	3,231	3,442
Jonathan Woldemariam	1WM005	Enterprise Data Foundation	-	-	-
Jonathan Woldemariam	1WM006	Wildfire Mitigation Strategy Development	-	-	-
Jonathan Woldemariam	1WM007	Risk Methodology and Assessment	-	-	-
Total			4,299	4,625	4,917
Total NSS			4,299	4,625	4,917
Total SS			-	-	-
Total Wildfire & Veg Mgmt Gas			\$ 4,299	\$ 4,625	\$ 4,917

Table RH-17
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GAS TRANSMISSION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Gina Orozco	1GT000	Pipeline & Instrumentation Operations	1,969	2,352	2,554
Gina Orozco	1GT001	Compressor Station Operations	3,539	3,717	4,028
Gina Orozco	1GT005	Gas Transmission Operations	240	241	258
Gina Orozco	1GT006	Environmental Regulations	857	201	215
Total			6,605	6,511	7,055
Total NSS			6,605	6,511	7,055
Total SS			-	-	-
Total Transmission Combined			<u>\$ 6,605</u>	<u>\$ 6,511</u>	<u>\$ 7,055</u>

Table RH-18
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GAS TRANSMISSION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Gina Orozco	1GT000	Pipeline & Instrumentation Operations	-	-	-
Gina Orozco	1GT001	Compressor Station Operations	-	-	-
Gina Orozco	1GT005	Gas Transmission Operations	116	116	124
Gina Orozco	1GT006	Environmental Regulations	-	-	-
Total			116	116	124
Total NSS			116	116	124
Total SS			-	-	-
Total Transmission Electric Department			\$ 116	\$ 116	\$ 124

Table RH-19
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GAS TRANSMISSION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025	2028	2028
			Adjusted-Recorded (2025\$)	Estimated (2025\$)	Estimated (2028\$)
Gina Orozco	1GT000	Pipeline & Instrumentation Operations	-	-	-
Gina Orozco	1GT001	Compressor Station Operations	-	-	-
Gina Orozco	1GT005	Gas Transmission Operations	112	112	120
Gina Orozco	1GT006	Environmental Regulations	-	-	-
Total			112	112	120
Total NSS			112	112	120
Total SS			-	-	-
Total Transmission Electric Distribution			\$ 112	\$ 112	\$ 120

Table RH-20
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GAS TRANSMISSION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Gina Orozco	1GT000	Pipeline & Instrumentation Operations	-	-	-
Gina Orozco	1GT001	Compressor Station Operations	-	-	-
Gina Orozco	1GT005	Gas Transmission Operations	4	4	4
Gina Orozco	1GT006	Environmental Regulations	-	-	-
Total			4	4	4
Total NSS			4	4	4
Total SS			-	-	-
Total Transmission Generation			\$ 4	\$ 4	\$ 4

Table RH-21
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GAS TRANSMISSION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Gina Orozco	1GT000	Pipeline & Instrumentation Operations	1,969	2,352	2,554
Gina Orozco	1GT001	Compressor Station Operations	3,539	3,717	4,028
Gina Orozco	1GT005	Gas Transmission Operations	124	125	134
Gina Orozco	1GT006	Environmental Regulations	857	201	215
Total			6,489	6,395	6,931
Total NSS			6,489	6,395	6,931
Total SS			-	-	-
Total Transmission Gas			<u>\$ 6,489</u>	<u>\$ 6,395</u>	<u>\$ 6,931</u>

Table RH-22
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GAS MAJOR PROJECTS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Devin K. Zornizer	1MP002	TIMP Execution	30,786	37,895	40,154
		Total	30,786	37,895	40,154
		Total NSS	30,786	37,895	40,154
		Total SS	-	-	-
		Total Major Projects Combined	<u>\$ 30,786</u>	<u>\$ 37,895</u>	<u>\$ 40,154</u>

Table RH-23
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GAS MAJOR PROJECTS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Devin K. Zornizer	1MP002	TIMP Execution	-	-	-
		Total	-	-	-
		Total NSS	-	-	-
		Total SS	-	-	-
		Total Major Projects Electric Department	\$ -	\$ -	\$ -

Table RH-24
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GAS MAJOR PROJECTS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Devin K. Zornizer	1MP002	TIMP Execution	-	-	-
		Total	-	-	-
		Total NSS	-	-	-
		Total SS	-	-	-
		Total Major Projects Electric Distribution	\$ -	\$ -	\$ -

Table RH-25
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GAS MAJOR PROJECTS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Devin K. Zornizer	1MP002	TIMP Execution	-	-	-
		Total	-	-	-
		Total NSS	-	-	-
		Total SS	-	-	-
		Total Major Projects Generation	\$ -	\$ -	\$ -

Table RH-26
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GAS MAJOR PROJECTS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Devin K. Zornizer	1MP002	TIMP Execution	30,786	37,895	40,154
		Total	30,786	37,895	40,154
		Total NSS	30,786	37,895	40,154
		Total SS	-	-	-
		Total Major Projects Gas	<u>\$ 30,786</u>	<u>\$ 37,895</u>	<u>\$ 40,154</u>

Table RH-27
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GAS ENGINEERING & SYSTEM INTEGRITY
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Amy Kitson	1EN000	SDG&E PUBLIC AWARENESS	358	1,010	1,057
Amy Kitson	1EN001	EMISSIONS STRATEGY PROGRAM	174	183	200
Amy Kitson	1EN003	DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM	425	707	761
Amy Kitson	1EN004	TRANSMISSION INTEGRITY MANAGEMENT PROGRAM	215	641	684
Amy Kitson	1EN005	PIPELINE SAFETY ASSURANCE	106	112	123
		Total	1,278	2,653	2,824
		Total NSS	1,278	2,653	2,824
		Total SS	-	-	-
		Total Gas Engineering & System Integrity Combined	\$ 1,278	\$ 2,653	\$ 2,824

Table RH-28
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GAS ENGINEERING & SYSTEM INTEGRITY
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025	2028	2028
			Adjusted-Recorded (2025\$)	Estimated (2025\$)	Estimated (2028\$)
Amy Kitson	1EN000	SDG&E PUBLIC AWARENESS	308	870	908
Amy Kitson	1EN001	EMISSIONS STRATEGY PROGRAM	31	33	36
Amy Kitson	1EN003	DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM	-	-	-
Amy Kitson	1EN004	TRANSMISSION INTEGRITY MANAGEMENT PROGRAM	-	-	-
Amy Kitson	1EN005	PIPELINE SAFETY ASSURANCE	74	79	86
Total			414	981	1,030
Total NSS			414	981	1,030
Total SS			-	-	-
Total Gas Engineering & System Integrity Electric Department			\$ 414	\$ 981	\$ 1,030

Table RH-29
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GAS ENGINEERING & SYSTEM INTEGRITY
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Amy Kitson	1EN000	SDG&E PUBLIC AWARENESS	308	870	908
Amy Kitson	1EN001	EMISSIONS STRATEGY PROGRAM	31	33	36
Amy Kitson	1EN003	DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM	-	-	-
Amy Kitson	1EN004	TRANSMISSION INTEGRITY MANAGEMENT PROGRAM	-	-	-
Amy Kitson	1EN005	PIPELINE SAFETY ASSURANCE	70	74	81
		Total	409	976	1,024
		Total NSS	409	976	1,024
		Total SS	-	-	-
		Total Gas Engineering & System Integrity Electric Distribution	\$ 409	\$ 976	\$ 1,024

Table RH-30
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GAS ENGINEERING & SYSTEM INTEGRITY
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Amy Kitson	1EN000	SDG&E PUBLIC AWARENESS	-	-	-
Amy Kitson	1EN001	EMISSIONS STRATEGY PROGRAM	-	-	-
Amy Kitson	1EN003	DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM	-	-	-
Amy Kitson	1EN004	TRANSMISSION INTEGRITY MANAGEMENT PROGRAM	-	-	-
Amy Kitson	1EN005	PIPELINE SAFETY ASSURANCE	4	5	5
		Total	4	5	5
		Total NSS	4	5	5
		Total SS	-	-	-
		Total Gas Engineering & System Integrity Generation	\$ 4	\$ 5	\$ 5

Table RH-31
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GAS ENGINEERING & SYSTEM INTEGRITY
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Amy Kitson	1EN000	SDG&E PUBLIC AWARENESS	50	140	149
Amy Kitson	1EN001	EMISSIONS STRATEGY PROGRAM	143	150	165
Amy Kitson	1EN003	DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM	425	707	761
Amy Kitson	1EN004	TRANSMISSION INTEGRITY MANAGEMENT PROGRAM	215	641	684
Amy Kitson	1EN005	PIPELINE SAFETY ASSURANCE	32	33	37
		Total	864	1,672	1,795
		Total NSS	864	1,672	1,795
		Total SS	-	-	-
		Total Gas Engineering & System Integrity Gas	\$ 864	\$ 1,672	\$ 1,795

Table RH-32
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GENERATION COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Darren Weim	1EG001	Generation Plant - Admin	234	249	274
Darren Weim	1EG002	Generation Plant Miramar	1,216	1,221	1,294
Darren Weim	1EG003	Generation Plant Palomar	22,889	27,012	28,639
Darren Weim	1EG004	Generation Plant Cuyamaca Peak	1,445	1,450	1,531
Darren Weim	1EG005	Generation Plant Desert Star	10,922	17,272	18,032
Darren Weim	1EG006	Generation Distributed Energy Facilities	1,469	1,492	1,591
Total			38,175	48,696	51,361
Total NSS			38,175	48,696	51,361
Total SS			-	-	-
Total Generation Combined			\$ 38,175	\$ 48,696	\$ 51,361

Table RH-33
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GENERATION ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Darren Weim	1EG001	Generation Plant - Admin	234	249	274
Darren Weim	1EG002	Generation Plant Miramar	1,216	1,221	1,294
Darren Weim	1EG003	Generation Plant Palomar	22,889	27,012	28,639
Darren Weim	1EG004	Generation Plant Cuyamaca Peak	1,445	1,450	1,531
Darren Weim	1EG005	Generation Plant Desert Star	10,922	17,272	18,032
Darren Weim	1EG006	Generation Distributed Energy Facilities	1,469	1,492	1,591
		Total	38,175	48,696	51,361
		Total NSS	38,175	48,696	51,361
		Total SS	-	-	-
		Total Generation Electric Department	\$ 38,175	\$ 48,696	\$ 51,361

Table RH-34
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GENERATION ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Darren Weim	1EG001	Generation Plant - Admin	-	-	-
Darren Weim	1EG002	Generation Plant Miramar	-	-	-
Darren Weim	1EG003	Generation Plant Palomar	-	-	-
Darren Weim	1EG004	Generation Plant Cuyamaca Peak	-	-	-
Darren Weim	1EG005	Generation Plant Desert Star	-	-	-
Darren Weim	1EG006	Generation Distributed Energy Facilities	-	-	-
		Total	-	-	-
		Total NSS	-	-	-
		Total SS	-	-	-
		Total Generation Electric Distribution	\$ -	\$ -	\$ -

Table RH-35
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Darren Weim	1EG001	Generation Plant - Admin	234	249	274
Darren Weim	1EG002	Generation Plant Miramar	1,216	1,221	1,294
Darren Weim	1EG003	Generation Plant Palomar	22,889	27,012	28,639
Darren Weim	1EG004	Generation Plant Cuyamaca Peak	1,445	1,450	1,531
Darren Weim	1EG005	Generation Plant Desert Star	10,922	17,272	18,032
Darren Weim	1EG006	Generation Distributed Energy Facilities	1,469	1,492	1,591
		Total	38,175	48,696	51,361
		Total NSS	38,175	48,696	51,361
		Total SS	-	-	-
		Total Generation Gen	\$ 38,175	\$ 48,696	\$ 51,361

Table RH-36
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
GENERATION GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Darren Weim	1EG001	Generation Plant - Admin	-	-	-
Darren Weim	1EG002	Generation Plant Miramar	-	-	-
Darren Weim	1EG003	Generation Plant Palomar	-	-	-
Darren Weim	1EG004	Generation Plant Cuyamaca Peak	-	-	-
Darren Weim	1EG005	Generation Plant Desert Star	-	-	-
Darren Weim	1EG006	Generation Distributed Energy	-	-	-
		Total	-	-	-
		Total NSS	-	-	-
		Total SS	-	-	-
		Total Generation Gas	\$ -	\$ -	\$ -

Table RH-37
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
PROCUREMENT COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Aaron Franz	1EP001	Origination Analytics and Energy Origination	1,488	1,744	1,914
Aaron Franz	1EP002	Energy Procurement and Trading/Market	2,279	2,576	2,834
Aaron Franz	1EP003	Energy Portfolio Management/Settlements and	4,888	6,111	6,564
Aaron Franz	1EP004	Integrated Resource Planning and Policy	1,372	2,247	2,464
Total			10,027	12,678	13,777
Total NSS			10,027	12,678	13,777
Total SS			-	-	-
Total Procurement Combined			<u>\$ 10,027</u>	<u>\$ 12,678</u>	<u>\$ 13,777</u>

Table RH-38
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
PROCUREMENT ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025	2028	2028
			Adjusted-Recorded (2025\$)	Estimated (2025\$)	Estimated (2028\$)
Aaron Franz	1EP001	Origination Analytics and Energy Origination	1,344	1,575	1,729
Aaron Franz	1EP002	Energy Procurement and Trading/Market	2,217	2,505	2,757
Aaron Franz	1EP003	Energy Portfolio Management/Settlements and	4,888	6,111	6,564
Aaron Franz	1EP004	Integrated Resource Planning and Policy	963	1,577	1,729
Total			9,412	11,769	12,779
Total NSS			9,412	11,769	12,779
Total SS			-	-	-
Total Procurement Electric Department			<u>\$ 9,412</u>	<u>\$ 11,769</u>	<u>\$ 12,779</u>

Table RH-39
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
PROCUREMENT ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Aaron Franz	1EP001	Origination Analytics and Energy Origination	319	374	410
Aaron Franz	1EP002	Energy Procurement and Trading/Market	104	118	129
Aaron Franz	1EP003	Energy Portfolio Management/Settlements and	-	-	-
Aaron Franz	1EP004	Integrated Resource Planning and Policy	906	1,483	1,626
		Total	1,328	1,974	2,165
		Total NSS	1,328	1,974	2,165
		Total SS	-	-	-
		Total Procurement Electric Distribution	\$ 1,328	\$ 1,974	\$ 2,165

Table RH-40
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
PROCUREMENT GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Aaron Franz	1EP001	Origination Analytics and Energy Origination	1,025	1,202	1,319
Aaron Franz	1EP002	Energy Procurement and Trading/Market	2,113	2,388	2,627
Aaron Franz	1EP003	Energy Portfolio Management/Settlements and	4,888	6,111	6,564
Aaron Franz	1EP004	Integrated Resource Planning and Policy	58	94	103
		Total	8,084	9,795	10,614
		Total NSS	8,084	9,795	10,614
		Total SS	-	-	-
		Total Procurement Generation	\$ 8,084	\$ 9,795	\$ 10,614

Table RH-41
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
PROCUREMENT GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Aaron Franz	1EP001	Origination Analytics and Energy Origination	144	169	185
Aaron Franz	1EP002	Energy Procurement and Trading/Market	62	71	78
Aaron Franz	1EP003	Energy Portfolio Management/Settlements and	-	-	-
Aaron Franz	1EP004	Integrated Resource Planning and Policy	409	670	735
Total			615	909	998
Total NSS			615	909	998
Total SS			-	-	-
Total Procurement Gas			<u>\$ 615</u>	<u>\$ 909</u>	<u>\$ 998</u>

Table RH-42
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
CUSTOMER SERVICES COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Brittany A. Syz	1FC002	Marketing Communications Research & Analytics	5,198	5,874	6,352
Brittany A. Syz	1FC003	Regional Public Affairs	1,769	2,288	2,514
Brittany A. Syz	1FC005	RAMP-Safety Campaign	876	1,132	1,191
Brittany A. Syz	1FC006	Community Relations	1,015	1,038	1,137
		Total	8,858	10,332	11,194
Sabrina K. Butler	100000	Customer Care	19,480	20,209	22,168
Sabrina K. Butler	100001	Customer Operations	14,893	11,391	11,872
Sabrina K. Butler	100002	Customer Programs	4,810	6,137	6,580
Sabrina K. Butler	100003	Customer Field Operations	22,998	23,939	26,268
Sabrina K. Butler	100004	Customer Field Supervision & Operations Support	3,834	3,982	4,375
Sabrina K. Butler	100005	Customer Field Support Services	3,171	3,431	3,771
Sabrina K. Butler	100006	Metering Operations	3,671	3,816	4,196
Sabrina K. Butler	100007	Customer Engagement	4,543	5,540	6,084
Sabrina K. Butler	100008	Customer Services Support	5,758	6,058	6,607
		Total	83,158	84,503	91,920
		Total NSS	92,016	94,835	103,115
Brittany A. Syz	2100-4259	Communications & Stakeholder Engagement	-	503	538
		Total	-	503	538
		Total SS	-	503	538
		Total Customer Services Electric Distribution	\$ 92,016	\$ 95,338	\$ 103,652

Table RH-43
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
CUSTOMER SERVICES ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Brittany A. Syz	1FC002	Marketing Communications Research & Analytics	4,271	4,826	5,215
Brittany A. Syz	1FC003	Regional Public Affairs	1,242	1,606	1,765
Brittany A. Syz	1FC005	RAMP-Safety Campaign	754	975	1,024
Brittany A. Syz	1FC006	Community Relations	713	729	798
	Total		6,980	8,136	8,801
Sabrina K. Butler	100000	Customer Care	12,175	12,631	13,850
Sabrina K. Butler	100001	Customer Operations	9,308	7,119	7,403
Sabrina K. Butler	100002	Customer Programs	4,585	5,845	6,267
Sabrina K. Butler	100003	Customer Field Operations	5,766	6,002	6,582
Sabrina K. Butler	100004	Customer Field Supervision & Operations Support	1,438	1,493	1,640
Sabrina K. Butler	100005	Customer Field Support Services	1,601	1,732	1,903
Sabrina K. Butler	100006	Metering Operations	3,361	3,494	3,842
Sabrina K. Butler	100007	Customer Engagement	3,912	4,770	5,238
Sabrina K. Butler	100008	Customer Services Support	4,272	4,495	4,899
	Total		46,418	47,582	51,623
	Total NSS		53,397	55,718	60,425
Brittany A. Syz	2100-4259	Communications & Stakeholder Engagement	-	353	377
	Total		-	353	377
	Total SS		-	353	377
	Total Customer Services Electric Distribution		\$ 53,397	\$ 56,071	\$ 60,802

Table RH-44
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
CUSTOMER SERVICES ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Brittany A. Syz	1FC002	Marketing Communications Research & Analytics	4,217	4,765	5,149
Brittany A. Syz	1FC003	Regional Public Affairs	1,168	1,510	1,659
Brittany A. Syz	1FC005	RAMP-Safety Campaign	754	975	1,024
Brittany A. Syz	1FC006	Community Relations	670	685	750
		Total	6,809	7,935	8,582
Sabrina K. Butler	100000	Customer Care	12,175	12,631	13,850
Sabrina K. Butler	100001	Customer Operations	9,308	7,119	7,403
Sabrina K. Butler	100002	Customer Programs	4,585	5,845	6,267
Sabrina K. Butler	100003	Customer Field Operations	5,766	6,002	6,582
Sabrina K. Butler	100004	Customer Field Supervision & Operations Support	1,438	1,493	1,640
Sabrina K. Butler	100005	Customer Field Support Services	1,601	1,732	1,903
Sabrina K. Butler	100006	Metering Operations	3,361	3,494	3,842
Sabrina K. Butler	100007	Customer Engagement	3,912	4,770	5,238
Sabrina K. Butler	100008	Customer Services Support	4,253	4,475	4,877
		Total	46,399	47,561	51,601
		Total NSS	53,207	55,497	60,183
Brittany A. Syz	2100-4259	Communications & Stakeholder Engagement	-	332	355
		Total	-	332	355
		Total SS	-	332	355
		Total Customer Services Electric Distribution	\$ 53,207	\$ 55,829	\$ 60,538

Table RH-45
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
CUSTOMER SERVICES GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Brittany A. Syz	1FC002	Marketing Communications Research & Analytics	54	61	66
Brittany A. Syz	1FC003	Regional Public Affairs	74	96	106
Brittany A. Syz	1FC005	RAMP-Safety Campaign	-	-	-
Brittany A. Syz	1FC006	Community Relations	43	44	48
	Total		171	201	219
Sabrina K. Butler	100000	Customer Care	-	-	-
Sabrina K. Butler	100001	Customer Operations	-	-	-
Sabrina K. Butler	100002	Customer Programs	-	-	-
Sabrina K. Butler	100003	Customer Field Operations	-	-	-
Sabrina K. Butler	100004	Customer Field Supervision & Operations Support	-	-	-
Sabrina K. Butler	100005	Customer Field Support Services	-	-	-
Sabrina K. Butler	100006	Metering Operations	-	-	-
Sabrina K. Butler	100007	Customer Engagement	-	-	-
Sabrina K. Butler	100008	Customer Services Support	19	20	22
	Total		19	20	22
	Total NSS		190	221	241
Brittany A. Syz	2100-4259	Communications & Stakeholder Engagement	-	21	23
	Total		-	21	23
	Total SS		-	21	23
	Total Customer Services Generation		\$ 190	\$ 242	\$ 264

Table RH-46
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
CUSTOMER SERVICES GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Brittany A. Syz	1FC002	Marketing Communications Research & Analytics	927	1,048	1,137
Brittany A. Syz	1FC003	Regional Public Affairs	527	682	749
Brittany A. Syz	1FC005	RAMP-Safety Campaign	122	157	167
Brittany A. Syz	1FC006	Community Relations	302	309	339
	Total		1,878	2,196	2,393
Sabrina K. Butler	100000	Customer Care	7,305	7,578	8,318
Sabrina K. Butler	100001	Customer Operations	5,585	4,272	4,469
Sabrina K. Butler	100002	Customer Programs	225	292	313
Sabrina K. Butler	100003	Customer Field Operations	17,232	17,937	19,686
Sabrina K. Butler	100004	Customer Field Supervision & Operations Support	2,396	2,489	2,735
Sabrina K. Butler	100005	Customer Field Support Services	1,570	1,699	1,868
Sabrina K. Butler	100006	Metering Operations	310	322	354
Sabrina K. Butler	100007	Customer Engagement	631	770	846
Sabrina K. Butler	100008	Customer Services Support	1,486	1,563	1,708
	Total		36,740	36,921	40,297
	Total NSS		38,619	39,117	42,690
Brittany A. Syz	2100-4259	Communications & Stakeholder Engagement	-	150	160
	Total		-	150	160
	Total SS		-	150	160
	Total Customer Services Gas		\$ 38,619	\$ 39,267	\$ 42,850

Table RH-47
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
INFORMATION TECHNOLOGY & CYBERSECURITY COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
William J. Exon	1IT002	NON-SHARED IT - OPERATIONAL APPLICATIONS	106	111	122
William J. Exon	1IT004	NON-SHARED IT - OPERATIONAL INFRASTRUCTURE	6,784	6,784	7,107
William J. Exon	1IT005	NON-SHARED IT - CUSTOMER	13,206	17,353	18,367
William J. Exon	1IT006	NON-SHARED IT - DIGITAL	225	222	244
William J. Exon	1IT007	NON-SHARED IT - UTILITY OPERATIONS	5,352	6,030	6,467
		Total	25,673	30,500	32,307
Omar Zevallos	1CS001	NON-SHARED SERVICE CYBERSECURITY -	85	19	20
Omar Zevallos	1CS002	NON-SHARED SERVICE CYBERSECURITY - INTERNAL	1,245	1,245	1,304
Omar Zevallos	1CS003	NON-SHARED SERVICE CYBERSECURITY - SENSITIVE	55	58	64
		Total	1,385	1,322	1,389
		Total NSS	27,058	31,822	33,696
William J. Exon	2100-0207	SHARED OPERATIONAL INFRASTRUCTURE	28,816	33,916	36,256
William J. Exon	2100-0460	SHARED OPERATIONAL SUPPORT	4,488	4,541	4,855
William J. Exon	2100-3071	SHARED APPLICATIONS	11,978	11,634	12,437
William J. Exon	2100-3073	SHARED OPERATIONAL APPLICATIONS	2,925	3,975	4,249
William J. Exon	2100-3074	SHARED UTILITY OPERATIONS	2,525	2,444	2,613
William J. Exon	2100-3089	SHARED DIGITAL	4,326	4,689	5,012
William J. Exon	2100-3097	SHARED INFRASTRUCTURE	3,839	4,521	4,833
William J. Exon	2100-3172	SHARED SUPPORT	4,353	6,582	7,036
William J. Exon	2100-4084	SHARED CUSTOMER	533	561	600
		Total	63,783	72,863	77,891
Omar Zevallos	2100-3101	SHARED INTERNAL DEFENSES	7,062	9,978	10,666
Omar Zevallos	2100-3763	SHARED PERIMETER DEFENSES	2,980	1,870	1,999
Omar Zevallos	2100-4128	SHARED SENSITIVE DATA PROTECTION	524	549	587
		Total	10,566	12,397	13,252
		Total SS	74,349	85,260	91,143
		Total IT & Cybersecurity	\$ 101,407	\$ 117,082	\$ 124,839

Table RH-48
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
INFORMATION TECHNOLOGY & CYBERSECURITY ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
William J. Exon	1IT002	NON-SHARED IT - OPERATIONAL APPLICATIONS	11	12	13
William J. Exon	1IT004	NON-SHARED IT - OPERATIONAL INFRASTRUCTURE	4,762	4,762	4,970
William J. Exon	1IT005	NON-SHARED IT - CUSTOMER	9,271	12,182	12,853
William J. Exon	1IT006	NON-SHARED IT - DIGITAL	158	156	171
William J. Exon	1IT007	NON-SHARED IT - UTILITY OPERATIONS	3,675	4,141	4,431
		Total	17,877	21,252	22,438
Omar Zevallos	1CS001	NON-SHARED SERVICE CYBERSECURITY -	60	13	14
Omar Zevallos	1CS002	NON-SHARED SERVICE CYBERSECURITY - INTERNAL	874	874	912
Omar Zevallos	1CS003	NON-SHARED SERVICE CYBERSECURITY - SENSITIVE	39	41	45
		Total	972	928	971
		Total NSS	18,849	22,180	23,409
William J. Exon	2100-0207	SHARED OPERATIONAL INFRASTRUCTURE	20,229	23,809	25,452
William J. Exon	2100-0460	SHARED OPERATIONAL SUPPORT	3,151	3,188	3,408
William J. Exon	2100-3071	SHARED APPLICATIONS	8,409	8,167	8,731
William J. Exon	2100-3073	SHARED OPERATIONAL APPLICATIONS	2,053	2,790	2,983
William J. Exon	2100-3074	SHARED UTILITY OPERATIONS	1,773	1,716	1,834
William J. Exon	2100-3089	SHARED DIGITAL	3,037	3,292	3,519
William J. Exon	2100-3097	SHARED INFRASTRUCTURE	2,695	3,174	3,393
William J. Exon	2100-3172	SHARED SUPPORT	3,056	4,621	4,939
William J. Exon	2100-4084	SHARED CUSTOMER	374	394	421
		Total	44,776	51,150	54,679
Omar Zevallos	2100-3101	SHARED INTERNAL DEFENSES	4,958	7,004	7,487
Omar Zevallos	2100-3763	SHARED PERIMETER DEFENSES	2,092	1,313	1,403
Omar Zevallos	2100-4128	SHARED SENSITIVE DATA PROTECTION	368	386	412
		Total	7,417	8,702	9,303
		Total SS	52,193	59,852	63,982
		Total IT & Cybersecurity Electric Department	<u>\$ 71,042</u>	<u>\$ 82,033</u>	<u>\$ 87,392</u>

Table RH-49
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
INFORMATION TECHNOLOGY & CYBERSECURITY ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
William J. Exon	1IT002	NON-SHARED IT - OPERATIONAL APPLICATIONS	11	11	12
William J. Exon	1IT004	NON-SHARED IT - OPERATIONAL INFRASTRUCTURE	4,477	4,477	4,672
William J. Exon	1IT005	NON-SHARED IT - CUSTOMER	8,716	11,453	12,084
William J. Exon	1IT006	NON-SHARED IT - DIGITAL	149	147	161
William J. Exon	1IT007	NON-SHARED IT - UTILITY OPERATIONS	3,495	3,938	4,214
		Total	16,848	20,026	21,144
Omar Zevallos	1CS001	NON-SHARED SERVICE CYBERSECURITY -	56	13	13
Omar Zevallos	1CS002	NON-SHARED SERVICE CYBERSECURITY - INTERNAL	822	822	857
Omar Zevallos	1CS003	NON-SHARED SERVICE CYBERSECURITY - SENSITIVE	36	38	42
		Total	914	873	913
		Total NSS	17,762	20,898	22,057
William J. Exon	2100-0207	SHARED OPERATIONAL INFRASTRUCTURE	19,019	22,384	23,929
William J. Exon	2100-0460	SHARED OPERATIONAL SUPPORT	2,962	2,997	3,204
William J. Exon	2100-3071	SHARED APPLICATIONS	7,905	7,678	8,208
William J. Exon	2100-3073	SHARED OPERATIONAL APPLICATIONS	1,931	2,624	2,805
William J. Exon	2100-3074	SHARED UTILITY OPERATIONS	1,667	1,613	1,724
William J. Exon	2100-3089	SHARED DIGITAL	2,855	3,095	3,308
William J. Exon	2100-3097	SHARED INFRASTRUCTURE	2,534	2,984	3,190
William J. Exon	2100-3172	SHARED SUPPORT	2,873	4,344	4,644
William J. Exon	2100-4084	SHARED CUSTOMER	352	370	396
		Total	42,097	48,090	51,408
Omar Zevallos	2100-3101	SHARED INTERNAL DEFENSES	4,661	6,585	7,040
Omar Zevallos	2100-3763	SHARED PERIMETER DEFENSES	1,967	1,234	1,319
Omar Zevallos	2100-4128	SHARED SENSITIVE DATA PROTECTION	346	362	387
		Total	6,974	8,182	8,746
		Total SS	49,070	56,272	60,154
		Total IT & Cybersecurity Electric Distribution	\$ 66,832	\$ 77,170	\$ 82,211

Table RH-50
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
INFORMATION TECHNOLOGY & CYBERSECURITY GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
William J. Exon	1IT002	NON-SHARED IT - OPERATIONAL APPLICATIONS	0	0	0
William J. Exon	1IT004	NON-SHARED IT - OPERATIONAL INFRASTRUCTURE	285	285	297
William J. Exon	1IT005	NON-SHARED IT - CUSTOMER	555	729	769
William J. Exon	1IT006	NON-SHARED IT - DIGITAL	9	9	10
William J. Exon	1IT007	NON-SHARED IT - UTILITY OPERATIONS	180	203	217
Total			1,029	1,226	1,294
Omar Zevallos	1CS001	NON-SHARED SERVICE CYBERSECURITY - PERIMETER DEF	4	1	1
Omar Zevallos	1CS002	NON-SHARED SERVICE CYBERSECURITY - INTERNAL DEFE	52	52	55
Omar Zevallos	1CS003	NON-SHARED SERVICE CYBERSECURITY - SENSITIVE DATA	2	2	3
Total			58	56	58
Total NSS			1,088	1,282	1,352
William J. Exon	2100-0207	SHARED OPERATIONAL INFRASTRUCTURE	1,210	1,424	1,523
William J. Exon	2100-0460	SHARED OPERATIONAL SUPPORT	188	191	204
William J. Exon	2100-3071	SHARED APPLICATIONS	503	489	522
William J. Exon	2100-3073	SHARED OPERATIONAL APPLICATIONS	123	167	178
William J. Exon	2100-3074	SHARED UTILITY OPERATIONS	106	103	110
William J. Exon	2100-3089	SHARED DIGITAL	182	197	211
William J. Exon	2100-3097	SHARED INFRASTRUCTURE	161	190	203
William J. Exon	2100-3172	SHARED SUPPORT	183	276	296
William J. Exon	2100-4084	SHARED CUSTOMER	22	24	25
Total			2,679	3,060	3,271
Omar Zevallos	2100-3101	SHARED INTERNAL DEFENSES	297	419	448
Omar Zevallos	2100-3763	SHARED PERIMETER DEFENSES	125	79	84
Omar Zevallos	2100-4128	SHARED SENSITIVE DATA PROTECTION	22	23	25
Total			444	521	557
Total SS			3,123	3,581	3,828
Total IT & Cybersecurity Generation			<u>\$ 4,210</u>	<u>\$ 4,863</u>	<u>\$ 5,180</u>

Table RH-51
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
INFORMATION TECHNOLOGY & CYBERSECURITY GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
William J. Exon	1IT002	NON-SHARED IT - OPERATIONAL APPLICATIONS	95	99	109
William J. Exon	1IT004	NON-SHARED IT - OPERATIONAL INFRASTRUCTURE	2,022	2,022	2,138
William J. Exon	1IT005	NON-SHARED IT - CUSTOMER	3,935	5,171	5,514
William J. Exon	1IT006	NON-SHARED IT - DIGITAL	67	66	73
William J. Exon	1IT007	NON-SHARED IT - UTILITY OPERATIONS	1,677	1,889	2,036
		Total	7,796	9,248	9,869
Omar Zevallos	1CS001	NON-SHARED SERVICE CYBERSECURITY -	25	6	6
Omar Zevallos	1CS002	NON-SHARED SERVICE CYBERSECURITY - INTERNAL	371	371	392
Omar Zevallos	1CS003	NON-SHARED SERVICE CYBERSECURITY - SENSITIVE	16	17	19
		Total	413	394	417
		Total NSS	8,209	9,642	10,286
William J. Exon	2100-0207	SHARED OPERATIONAL INFRASTRUCTURE	8,587	10,107	10,804
William J. Exon	2100-0460	SHARED OPERATIONAL SUPPORT	1,337	1,353	1,447
William J. Exon	2100-3071	SHARED APPLICATIONS	3,569	3,467	3,706
William J. Exon	2100-3073	SHARED OPERATIONAL APPLICATIONS	872	1,185	1,266
William J. Exon	2100-3074	SHARED UTILITY OPERATIONS	752	728	779
William J. Exon	2100-3089	SHARED DIGITAL	1,289	1,397	1,494
William J. Exon	2100-3097	SHARED INFRASTRUCTURE	1,144	1,347	1,440
William J. Exon	2100-3172	SHARED SUPPORT	1,297	1,961	2,097
William J. Exon	2100-4084	SHARED CUSTOMER	159	167	179
		Total	19,007	21,713	23,211
Omar Zevallos	2100-3101	SHARED INTERNAL DEFENSES	2,104	2,973	3,178
Omar Zevallos	2100-3763	SHARED PERIMETER DEFENSES	888	557	596
Omar Zevallos	2100-4128	SHARED SENSITIVE DATA PROTECTION	156	164	175
		Total	3,149	3,694	3,949
		Total SS	22,156	25,407	27,161
		Total IT & Cybersecurity Gas	\$ 30,365	\$ 35,049	\$ 37,447

Table RH-52
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
SUPPORT SERVICES COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Hollie K. Bierman	1EV000	Environmental Services	7,177	8,075	8,710
Hollie K. Bierman	1EV001	Advanced Clean Technology	1,561	2,300	2,504
Hollie K. Bierman	1EV002	Sustainability	226	533	581
Hollie K. Bierman	1EV003	RNERBA-PCB Phase Out	575	1,123	1,177
Hollie K. Bierman	1EV004	RNERBA-AB32 Fees-Gas	1,616	2,241	2,370
Total			11,155	14,272	15,342
Todd J. Cahill	1SS001	Existing Leases and Fees	19,401	25,046	26,223
Todd J. Cahill	1SS002	Garage Services	24,471	25,009	26,649
Todd J. Cahill	1SS003	Vehicle Design	1,267	1,317	1,444
Todd J. Cahill	1SS004	Financial & Systems	1,766	1,816	1,966
Todd J. Cahill	1SS005	Garage Management	1,014	1,050	1,147
Todd J. Cahill	1SS006	Commutation Fee Credits	(303)	(303)	(317)
Todd J. Cahill	1SS007	Telematics Service Fees	412	832	871
Todd J. Cahill	1SS008	PROCUREMENT/CATEGORY MANAGEMENT	3,993	4,113	4,462
Todd J. Cahill	1SS009	SUPPLY CHAIN SUSTAINABILITY & RESILIENCY	2,101	2,121	2,245
Todd J. Cahill	1SS010	SUPPLIER DIVERSITY	923	955	1,041
Todd J. Cahill	1SS011	LOGISTICS SHOPS - WAREHOUSE	6,971	7,231	7,908
Todd J. Cahill	1SS012	LOGISTICS & INVENTORY MANAGMENT	5,430	5,479	5,792
Todd J. Cahill	1SS013	SDG&E FACILITIES OPERATIONS	5,080	5,315	5,621
Todd J. Cahill	1SS014	SDG&E RENTS	6,928	6,434	6,738
Todd J. Cahill	1SS015	SDG&E SECURITY	3,154	3,094	3,241
Todd J. Cahill	1SS016	SDG&E OFFICE SERVICES	2,146	2,258	2,366
Todd J. Cahill	1SS017	LAND SERVICES & TRIBAL RELATIONS	715	720	758
Total			85,469	92,487	98,156
Total NSS			96,624	106,759	113,498
Todd J. Cahill	2100-0706	RE PLANNING	459	461	493
Todd J. Cahill	2100-0708	HQ FACILITY MAINTENANCE	1,898	1,857	1,985
Todd J. Cahill	2100-3016	SUPPLY MANAGEMENT CENTER OF EXCELLENCE	5,019	5,085	5,436
Todd J. Cahill	2100-3025	FACILITIES & CAPITAL PROGRAMS	35	54	58
Todd J. Cahill	2100-3030	CORPORATE REAL ESTATE MANAGER	744	774	827
Todd J. Cahill	2100-3303	RE RESOURCES	466	458	490
Todd J. Cahill	2100-3323	FACILITIES OPERATIONS	5,181	4,955	5,297
Todd J. Cahill	2100-3332	TECHNOLOGY PORTFOLIO	4,350	4,713	5,039
Todd J. Cahill	2100-3407	OFFICE SERVICES - SHARED	1,691	1,760	1,881
Todd J. Cahill	2100-3588	VP SDGE OPS SUPPORT	512	938	1,003
Todd J. Cahill	2100-3977	MOVE MANAGEMENT	697	594	635
Todd J. Cahill	2100-4045	CUSTOMER PROGRAMS & SUPPORT SERVICES	2,024	2,074	2,217
Todd J. Cahill	2100-4066	CENTURY PARK RENTS	11,309	13,580	14,517
Todd J. Cahill	2100-4104	CP CAMS MAINTENANCE	2,894	3,158	3,376
Todd J. Cahill	2100-4213	CONTINGENT WORKFORCE PORTFOLIO	556	580	620
Total			37,835	41,041	43,873
Total SS			37,835	41,041	43,873
Total Support Services			\$ 134,459	\$ 147,800	\$ 157,371

Table RH-53
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
SUPPORT SERVICES ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Hollie K. Bierman	1EV000	Environmental Services	5,637	6,342	6,833
Hollie K. Bierman	1EV001	Advanced Clean Technology	1,272	1,874	2,039
Hollie K. Bierman	1EV002	Sustainability	159	374	407
Hollie K. Bierman	1EV003	RNERBA-PCB Phase Out	575	723	754
Hollie K. Bierman	1EV004	RNERBA-AB32 Fees-Gas	-	-	-
Total			7,642	9,313	10,034
Todd J. Cahill	1SS001	Existing Leases and Fees	14,551	18,785	19,602
Todd J. Cahill	1SS002	Garage Services	18,353	18,757	19,944
Todd J. Cahill	1SS003	Vehicle Design	950	988	1,083
Todd J. Cahill	1SS004	Financial & Systems	1,325	1,362	1,473
Todd J. Cahill	1SS005	Garage Management	761	788	859
Todd J. Cahill	1SS006	Commutation Fee Credits	(227)	(227)	(237)
Todd J. Cahill	1SS007	Telematics Service Fees	309	624	651
Todd J. Cahill	1SS008	PROCUREMENT/CATEGORY MANAGEMENT	3,158	3,253	3,527
Todd J. Cahill	1SS009	SUPPLY CHAIN SUSTAINABILITY & RESILIENCY	1,662	1,678	1,772
Todd J. Cahill	1SS010	SUPPLIER DIVERSITY	730	755	823
Todd J. Cahill	1SS011	LOGISTICS SHOPS - WAREHOUSE	6,253	6,486	7,093
Todd J. Cahill	1SS012	LOGISTICS & INVENTORY MANAGMENT	4,800	4,843	5,114
Todd J. Cahill	1SS013	SDG&E FACILITIES OPERATIONS	3,566	3,731	3,934
Todd J. Cahill	1SS014	SDG&E RENTS	5,042	4,683	4,886
Todd J. Cahill	1SS015	SDG&E SECURITY	2,214	2,172	2,266
Todd J. Cahill	1SS016	SDG&E OFFICE SERVICES	1,506	1,585	1,654
Todd J. Cahill	1SS017	LAND SERVICES & TRIBAL RELATIONS	677	682	718
Total			65,630	70,943	75,161
Total NSS			73,272	80,256	85,195
Todd J. Cahill	2100-0706	RE PLANNING	322	324	346
Todd J. Cahill	2100-0708	HQ FACILITY MAINTENANCE	1,332	1,304	1,394
Todd J. Cahill	2100-3016	SUPPLY MANAGEMENT CENTER OF EXCELLENCE	3,970	4,022	4,300
Todd J. Cahill	2100-3025	FACILITIES & CAPITAL PROGRAMS	25	38	41
Todd J. Cahill	2100-3030	CORPORATE REAL ESTATE MANAGER	522	543	581
Todd J. Cahill	2100-3303	RE RESOURCES	327	322	344
Todd J. Cahill	2100-3323	FACILITIES OPERATIONS	3,637	3,478	3,718
Todd J. Cahill	2100-3332	TECHNOLOGY PORTFOLIO	3,441	3,728	3,986
Todd J. Cahill	2100-3407	OFFICE SERVICES - SHARED	1,187	1,235	1,321
Todd J. Cahill	2100-3588	VP SDGE OPS SUPPORT	359	658	704
Todd J. Cahill	2100-3977	MOVE MANAGEMENT	489	417	446
Todd J. Cahill	2100-4045	CUSTOMER PROGRAMS & SUPPORT SERVICES	1,601	1,640	1,754
Todd J. Cahill	2100-4066	CENTURY PARK RENTS	7,939	9,533	10,191
Todd J. Cahill	2100-4104	CP CAMS MAINTENANCE	2,032	2,217	2,370
Todd J. Cahill	2100-4213	CONTINGENT WORKFORCE PORTFOLIO	440	459	490
Total			27,624	29,919	31,983
Total SS			27,624	29,919	31,983
Total Support Services Electric Department			\$ 100,895	\$ 110,175	\$ 117,178

Table RH-54
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
SUPPORT SERVICES ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Hollie K. Bierman	1EV000	Environmental Services	5,420	6,098	6,570
Hollie K. Bierman	1EV001	Advanced Clean Technology	1,231	1,814	1,973
Hollie K. Bierman	1EV002	Sustainability	149	352	383
Hollie K. Bierman	1EV003	RNERBA-PCB Phase Out	-	-	-
Hollie K. Bierman	1EV004	RNERBA-AB32 Fees-Gas	-	-	-
Total			6,800	8,263	8,926
Todd J. Cahill	1SS001	Existing Leases and Fees	14,434	18,634	19,445
Todd J. Cahill	1SS002	Garage Services	18,206	18,607	19,785
Todd J. Cahill	1SS003	Vehicle Design	943	980	1,074
Todd J. Cahill	1SS004	Financial & Systems	1,314	1,351	1,461
Todd J. Cahill	1SS005	Garage Management	754	781	853
Todd J. Cahill	1SS006	Commutation Fee Credits	(225)	(225)	(235)
Todd J. Cahill	1SS007	Telematics Service Fees	307	619	646
Todd J. Cahill	1SS008	PROCUREMENT/CATEGORY MANAGEMENT	3,067	3,159	3,424
Todd J. Cahill	1SS009	SUPPLY CHAIN SUSTAINABILITY & RESILIENCY	1,614	1,629	1,721
Todd J. Cahill	1SS010	SUPPLIER DIVERSITY	709	733	799
Todd J. Cahill	1SS011	LOGISTICS SHOPS - WAREHOUSE	6,155	6,385	6,982
Todd J. Cahill	1SS012	LOGISTICS & INVENTORY MANAGMENT	4,718	4,760	5,026
Todd J. Cahill	1SS013	SDG&E FACILITIES OPERATIONS	3,353	3,508	3,698
Todd J. Cahill	1SS014	SDG&E RENTS	4,776	4,436	4,629
Todd J. Cahill	1SS015	SDG&E SECURITY	2,082	2,042	2,131
Todd J. Cahill	1SS016	SDG&E OFFICE SERVICES	1,416	1,490	1,555
Todd J. Cahill	1SS017	LAND SERVICES & TRIBAL RELATIONS	671	676	712
Total			64,294	69,565	73,705
Total NSS			71,093	77,828	82,631
Todd J. Cahill	2100-0706	RE PLANNING	303	305	326
Todd J. Cahill	2100-0708	HQ FACILITY MAINTENANCE	1,253	1,226	1,310
Todd J. Cahill	2100-3016	SUPPLY MANAGEMENT CENTER OF	3,855	3,905	4,175
Todd J. Cahill	2100-3025	FACILITIES & CAPITAL PROGRAMS	23	36	38
Todd J. Cahill	2100-3030	CORPORATE REAL ESTATE MANAGER	491	511	546
Todd J. Cahill	2100-3303	RE RESOURCES	308	302	323
Todd J. Cahill	2100-3323	FACILITIES OPERATIONS	3,419	3,270	3,496
Todd J. Cahill	2100-3332	TECHNOLOGY PORTFOLIO	3,341	3,620	3,870
Todd J. Cahill	2100-3407	OFFICE SERVICES - SHARED	1,116	1,161	1,242
Todd J. Cahill	2100-3588	VP SDGE OPS SUPPORT	338	619	662
Todd J. Cahill	2100-3977	MOVE MANAGEMENT	460	392	419
Todd J. Cahill	2100-4045	CUSTOMER PROGRAMS & SUPPORT SERVICES	1,554	1,593	1,703
Todd J. Cahill	2100-4066	CENTURY PARK RENTS	7,464	8,963	9,581
Todd J. Cahill	2100-4104	CP CAMS MAINTENANCE	1,910	2,084	2,228
Todd J. Cahill	2100-4213	CONTINGENT WORKFORCE PORTFOLIO	427	445	476
Total			26,262	28,432	30,394
Total SS			26,262	28,432	30,394
Total Support Services Electric Distribution			\$ 97,355	\$ 106,260	\$ 113,025

Table RH-55
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
SUPPORT SERVICES GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Hollie K. Bierman	1EV000	Environmental Services	217	244	263
Hollie K. Bierman	1EV001	Advanced Clean Technology	41	60	65
Hollie K. Bierman	1EV002	Sustainability	9	22	24
Hollie K. Bierman	1EV003	RNERBA-PCB Phase Out	575	723	754
Hollie K. Bierman	1EV004	RNERBA-AB32 Fees-Gas	-	-	-
Total			842	1,050	1,107
Todd J. Cahill	1SS001	Existing Leases and Fees	116	150	157
Todd J. Cahill	1SS002	Garage Services	147	150	160
Todd J. Cahill	1SS003	Vehicle Design	8	8	9
Todd J. Cahill	1SS004	Financial & Systems	11	11	12
Todd J. Cahill	1SS005	Garage Management	6	6	7
Todd J. Cahill	1SS006	Commutation Fee Credits	(2)	(2)	(2)
Todd J. Cahill	1SS007	Telematics Service Fees	2	5	5
Todd J. Cahill	1SS008	PROCUREMENT/CATEGORY MANAGEMENT	92	95	103
Todd J. Cahill	1SS009	SUPPLY CHAIN SUSTAINABILITY & RESILIENCY	48	49	52
Todd J. Cahill	1SS010	SUPPLIER DIVERSITY	21	22	24
Todd J. Cahill	1SS011	LOGISTICS SHOPS - WAREHOUSE	98	101	111
Todd J. Cahill	1SS012	LOGISTICS & INVENTORY MANAGMENT	82	83	87
Todd J. Cahill	1SS013	SDG&E FACILITIES OPERATIONS	213	223	235
Todd J. Cahill	1SS014	SDG&E RENTS	266	247	258
Todd J. Cahill	1SS015	SDG&E SECURITY	132	130	136
Todd J. Cahill	1SS016	SDG&E OFFICE SERVICES	90	95	99
Todd J. Cahill	1SS017	LAND SERVICES & TRIBAL RELATIONS	5	5	6
Total			1,336	1,378	1,456
Total NSS			2,179	2,428	2,564
Todd J. Cahill	2100-0706	RE PLANNING	19	19	21
Todd J. Cahill	2100-0708	HQ FACILITY MAINTENANCE	80	78	83
Todd J. Cahill	2100-3016	SUPPLY MANAGEMENT CENTER OF	115	117	125
Todd J. Cahill	2100-3025	FACILITIES & CAPITAL PROGRAMS	1	2	2
Todd J. Cahill	2100-3030	CORPORATE REAL ESTATE MANAGER	31	32	35
Todd J. Cahill	2100-3303	RE RESOURCES	20	19	21
Todd J. Cahill	2100-3323	FACILITIES OPERATIONS	218	208	222
Todd J. Cahill	2100-3332	TECHNOLOGY PORTFOLIO	100	108	116
Todd J. Cahill	2100-3407	OFFICE SERVICES - SHARED	71	74	79
Todd J. Cahill	2100-3588	VP SDGE OPS SUPPORT	22	39	42
Todd J. Cahill	2100-3977	MOVE MANAGEMENT	29	25	27
Todd J. Cahill	2100-4045	CUSTOMER PROGRAMS & SUPPORT SERVICES	47	48	51
Todd J. Cahill	2100-4066	CENTURY PARK RENTS	475	570	610
Todd J. Cahill	2100-4104	CP CAMS MAINTENANCE	122	133	142
Todd J. Cahill	2100-4213	CONTINGENT WORKFORCE PORTFOLIO	13	13	14
Total			1,362	1,487	1,590
Total SS			1,362	1,487	1,590
Total Support Services Generation			\$ 3,541	\$ 3,915	\$ 4,153

Table RH-56
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
SUPPORT SERVICES GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Hollie K. Bierman	1EV000	Environmental Services	1,540	1,733	1,877
Hollie K. Bierman	1EV001	Advanced Clean Technology	289	426	465
Hollie K. Bierman	1EV002	Sustainability	67	159	173
Hollie K. Bierman	1EV003	Rnerba-Pcb Phase Out	-	400	423
Hollie K. Bierman	1EV004	Rnerba-Ab32 Fees-Gas	1,616	2,241	2,370
Total			3,513	4,959	5,308
Todd J. Cahill	1SS001	Existing Leases And Fees	4,850	6,262	6,621
Todd J. Cahill	1SS002	Garage Services	6,118	6,252	6,705
Todd J. Cahill	1SS003	Vehicle Design	317	329	361
Todd J. Cahill	1SS004	Financial & Systems	442	454	493
Todd J. Cahill	1SS005	Garage Management	254	263	287
Todd J. Cahill	1SS006	Commutation Fee Credits	(76)	(76)	(80)
Todd J. Cahill	1SS007	Telematics Service Fees	103	208	220
Todd J. Cahill	1SS008	Procurement/Category Management	835	860	935
Todd J. Cahill	1SS009	Supply Chain Sustainability & Resiliency	439	443	473
Todd J. Cahill	1SS010	Supplier Diversity	193	200	218
Todd J. Cahill	1SS011	Logistics Shops - Warehouse	718	745	816
Todd J. Cahill	1SS012	Logistics & Inventory Managment	630	636	678
Todd J. Cahill	1SS013	Sdg&E Facilities Operations	1,514	1,584	1,688
Todd J. Cahill	1SS014	Sdg&E Rents	1,886	1,751	1,852
Todd J. Cahill	1SS015	Sdg&E Security	940	922	975
Todd J. Cahill	1SS016	Sdg&E Office Services	640	673	712
Todd J. Cahill	1SS017	Land Services & Tribal Relations	38	38	41
Total			19,839	21,544	22,995
Total NSS			23,352	26,503	28,303
Todd J. Cahill	2100-0706	Re Planning	137	137	147
Todd J. Cahill	2100-0708	Hq Facility Maintenance	566	553	592
Todd J. Cahill	2100-3016	Supply Management Center Of Excellence	1,049	1,063	1,136
Todd J. Cahill	2100-3025	Facilities & Capital Programs	10	16	17
Todd J. Cahill	2100-3030	Corporate Real Estate Manager	222	231	246
Todd J. Cahill	2100-3303	Re Resources	139	137	146
Todd J. Cahill	2100-3323	Facilities Operations	1,544	1,477	1,578
Todd J. Cahill	2100-3332	Technology Portfolio	909	985	1,053
Todd J. Cahill	2100-3407	Office Services - Shared	504	524	561
Todd J. Cahill	2100-3588	Vp Sdge Ops Support	153	279	299
Todd J. Cahill	2100-3977	Move Management	208	177	189
Todd J. Cahill	2100-4045	Customer Programs & Support Services	423	433	463
Todd J. Cahill	2100-4066	Century Park Rents	3,370	4,047	4,326
Todd J. Cahill	2100-4104	Cp Cams Maintenance	862	941	1,006
Todd J. Cahill	2100-4213	Contingent Workforce Portfolio	116	121	130
Total			10,211	11,122	11,889
Total SS			10,211	11,122	11,889
Total Support Services Gas			\$ 33,564	\$ 37,625	\$ 40,192

Table RH-57
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
ADMINISTRATIVE AND GENERAL COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Maritza Mekitarian	1AG000	Accounting & Finance	13,896	15,689	17,192
Maritza Mekitarian	1AG001	Claims	1,632	1,815	1,977
Maritza Mekitarian	1AG002	Claims Payments and Recovery Costs	2,997	4,970	5,207
Maritza Mekitarian	1AG003	Legal Department	11,223	12,313	13,537
Maritza Mekitarian	1AG004	Customer Pricing	4,359	4,704	5,145
Maritza Mekitarian	1AG005	Regulatory Affairs	1,745	1,821	1,986
Maritza Mekitarian	1AG006	Enterprise Risk & Compliance Management	5,411	5,760	6,205
Maritza Mekitarian	1AG007	Executive Officers	340	352	381
Maritza Mekitarian	1AG008	Banking Fees	111	690	723
Maritza Mekitarian	1AG009	Claims Write-Offs	2,244	2,252	2,359
Maritza Mekitarian	1AG010	Outside Legal	6,878	6,878	7,206
Total			50,836	57,244	61,918
Lisa G. McCue	1PB000	Health Benefits-Medical	96,566	115,845	115,845
Lisa G. McCue	1CP000	COMPENSATION - VARIABLE PAY (GRC USE ONLY)	107,982	80,106	88,153
Total			204,548	195,951	203,998
Alexandra G. Taylor	1HR000	VP - People & Culture	773	790	848
Alexandra G. Taylor	1HR001	Organizational Effectiveness & Inclusion	2,224	3,090	3,383
Alexandra G. Taylor	1HR002	Human Resources	5,807	6,694	7,337
Alexandra G. Taylor	1HR003	Total Disability	283	283	296
Alexandra G. Taylor	1HR004	Workers' Compensation (WC)	7,753	8,447	8,447
Alexandra G. Taylor	1HR005	Safety Oversight & Culture	840	865	935
Alexandra G. Taylor	1HR006	Contractor Safety	932	973	1,066
Alexandra G. Taylor	1HR007	Safety Compliance & Industrial Hygiene	1,032	1,064	1,152
Alexandra G. Taylor	1HR008	Safety Management System	464	483	528
Alexandra G. Taylor	1HR009	Business Transformation Office	5,980	3,618	3,848
Alexandra G. Taylor	1HR010	Business Optimization	464	476	512
Alexandra G. Taylor	1HR011	Investment Portfolio Optimization (IPO)	268	705	775
Total			26,820	27,488	29,128
Sara M. Steen	1PN000	Employee Pension	64,546	42,581	42,581
Total			64,546	42,581	42,581
Lisa A. Gigliotti	1SE000	SECC OUTSIDE SERVICES EMPLOYED - F923.1	54,348	68,879	68,879
Total			54,348	68,879	68,879
Neil K. Cayabyab	1SN000	SECC PROPERTY INSURANCE NON-NUCLEAR - 924.0	198,146	255,720	255,720
Total			198,146	255,720	255,720
Total NSS			599,244	647,863	662,224
Maritza Mekitarian	2100-0006	GRC ACCOUNTABILITY REPORTING	520	687	734
Maritza Mekitarian	2100-3050	Assistant Controller	306	321	343
Maritza Mekitarian	2100-3058	ACCOUNTS PAYABLE - SDGE	1,042	735	786
Maritza Mekitarian	2100-3162	Svp Regulatory Affairs	542	543	580
Maritza Mekitarian	2100-3428	Regulatory & Compliance	3,236	3,874	4,142
Maritza Mekitarian	2100-3430	GRC & REG CASE SUPPORT	840	958	1,024
Maritza Mekitarian	2100-3602	RATES & REVENUE REQUIREMENTS	672	705	753
Maritza Mekitarian	2100-3991	VP-REG AFFAIRS SAN FRANCISCO OPERATIONS	851	894	955
Maritza Mekitarian	2100-4080	Financial Planning Systems	1,046	1,067	1,141
Maritza Mekitarian	2100-4260	VP and Dep GC Litigation	-	464	496
Maritza Mekitarian	2100-4261	Vp And Dep Gc - Commercial & Environmental	-	578	618
Maritza Mekitarian	2100-4264	SDGE & SCG SVP CFO	49	102	109
Maritza Mekitarian	2100-8963	Bank Reconciliation & Escheatment	1,215	1,265	1,352
Total			10,319	12,193	13,034
Alexandra G. Taylor	2100-0214	Field Safety & Training	974	1,015	1,085
Alexandra G. Taylor	2100-3414	Drug & Alcohol Testing Program	419	428	457
Alexandra G. Taylor	2100-3505	Employee Care Services	1,141	1,188	1,270
Alexandra G. Taylor	2100-3506	Wellness Programs	133	139	148
Alexandra G. Taylor	2100-3834	People Research & Analytics	192	205	219
Alexandra G. Taylor	2100-4268	Business Transformation Office - VP	561	809	865
Total			3,420	3,784	4,045
Total SS			13,739	15,977	17,079
Total A&G Combined			\$ 612,983	\$ 663,840	\$ 679,303

Table RH-58
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
A&G ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Maritza Mekitarian	1AG000	Accounting & Finance	9,755	11,014	12,064
Maritza Mekitarian	1AG001	Claims	1,146	1,274	1,387
Maritza Mekitarian	1AG002	Claims Payments and Recovery Costs	2,104	3,489	3,641
Maritza Mekitarian	1AG003	Legal Department	7,879	8,644	9,502
Maritza Mekitarian	1AG004	Customer Pricing	3,060	3,302	3,610
Maritza Mekitarian	1AG005	Regulatory Affairs	1,225	1,278	1,393
Maritza Mekitarian	1AG006	Enterprise Risk & Compliance Management	4,073	4,336	4,664
Maritza Mekitarian	1AG007	Executive Officers	293	303	328
Maritza Mekitarian	1AG008	Banking Fees	78	484	505
Maritza Mekitarian	1AG009	Claims Write-Offs	1,575	1,581	1,650
Maritza Mekitarian	1AG010	Outside Legal	4,828	4,828	5,038
Total			36,016	40,534	43,783
Lisa G. McCue	1PB000	Health Benefits-Medical	67,789	81,323	81,323
Lisa G. McCue	1CP000	COMPENSATION - VARIABLE PAY (GRC USE ONLY)	75,826	56,263	61,915
Total			143,615	137,586	143,239
Alexandra G. Taylor	1HR000	VP - People & Culture	543	555	594
Alexandra G. Taylor	1HR001	Organizational Effectiveness & Inclusion	1,561	2,169	2,374
Alexandra G. Taylor	1HR002	Human Resources	4,077	4,699	5,149
Alexandra G. Taylor	1HR003	Total Disability	199	199	207
Alexandra G. Taylor	1HR004	Workers' Compensation (WC)	5,443	5,930	5,930
Alexandra G. Taylor	1HR005	Safety Oversight & Culture	590	607	655
Alexandra G. Taylor	1HR006	Contractor Safety	654	683	748
Alexandra G. Taylor	1HR007	Safety Compliance & Industrial Hygiene	724	747	807
Alexandra G. Taylor	1HR008	Safety Management System	326	339	371
Alexandra G. Taylor	1HR009	Business Transformation Office	4,198	2,540	2,694
Alexandra G. Taylor	1HR010	Business Optimization	464	476	512
Alexandra G. Taylor	1HR011	Investment Portfolio Optimization (IPO)	212	558	614
Total			18,990	19,501	20,655
Sara M. Steen	1PN000	Employee Pension	45,311	29,892	29,892
Total			45,311	29,892	29,892
Lisa A. Gigliotti	1SE000	SECC OUTSIDE SERVICES EMPLOYED - F923.1	38,152	48,353	48,353
Total			38,152	48,353	48,353
Neil K. Cayabyab	1SN000	SECC PROPERTY INSURANCE NON-NUCLEAR - 924.0	181,883	234,063	234,063
Total			181,883	234,063	234,063
Total NSS			463,968	509,930	519,985
Maritza Mekitarian	2100-0006	GRC ACCOUNTABILITY REPORTING	365	482	515
Maritza Mekitarian	2100-3050	*Assistant Controller	215	225	241
Maritza Mekitarian	2100-3058	ACCOUNTS PAYABLE - SDGE	731	516	551
Maritza Mekitarian	2100-3162	Svp Regulatory Affairs	380	381	407
Maritza Mekitarian	2100-3428	Regulatory & Compliance	2,272	2,720	2,907
Maritza Mekitarian	2100-3430	GRC & REG CASE SUPPORT	590	673	719
Maritza Mekitarian	2100-3602	RATES & REVENUE REQUIREMENTS	472	495	529
Maritza Mekitarian	2100-3991	VP-REG AFFAIRS SAN FRANCISCO OPERATIONS	597	627	671
Maritza Mekitarian	2100-4080	*Financial Planning Systems	734	749	801
Maritza Mekitarian	2100-4260	VP and Dep GC Litigation	-	326	348
Maritza Mekitarian	2100-4261	*Vp And Dep Gc - Commercial & Environmental	-	406	434
Maritza Mekitarian	2100-4264	SDGE & SCG SVP CFO	34	72	77
Maritza Mekitarian	2100-8963	Bank Reconciliation & Escheatment	853	888	949
Total			7,244	8,559	9,150
Alexandra G. Taylor	2100-0214	Field Safety & Training	684	712	762
Alexandra G. Taylor	2100-3414	Drug & Alcohol Testing Program	294	300	321
Alexandra G. Taylor	2100-3505	Employee Care Services	801	834	892
Alexandra G. Taylor	2100-3506	Wellness Programs	93	98	104
Alexandra G. Taylor	2100-3834	People Research & Analytics	135	144	154
Alexandra G. Taylor	2100-4268	Business Transformation Office - VP	394	568	607
Total			2,401	2,656	2,840
Total SS			9,645	11,216	11,990
Total A&G Electric Department			\$ 473,613	\$ 521,146	\$ 531,975

Table RH-59
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
A&G ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Maritza Mektarian	1AG000	Accounting & Finance	9,171	10,355	11,343
Maritza Mektarian	1AG001	Claims	1,077	1,198	1,304
Maritza Mektarian	1AG002	Claims Payments and Recovery Costs	1,978	3,280	3,423
Maritza Mektarian	1AG003	Legal Department	7,407	8,127	8,933
Maritza Mektarian	1AG004	Customer Pricing	2,877	3,105	3,394
Maritza Mektarian	1AG005	Regulatory Affairs	1,152	1,202	1,310
Maritza Mektarian	1AG006	Enterprise Risk & Compliance Management	2,963	3,154	3,393
Maritza Mektarian	1AG007	Executive Officers	287	297	321
Maritza Mektarian	1AG008	Banking Fees	73	455	475
Maritza Mektarian	1AG009	Claims Write-Offs	1,481	1,486	1,551
Maritza Mektarian	1AG010	Outside Legal	4,539	4,539	4,737
Total			33,006	37,198	40,184
Lisa G. McCue	1PB000	Health Benefits-Medical	63,734	76,458	76,458
Lisa G. McCue	1CP000	COMPENSATION - VARIABLE PAY (GRC USE ONLY)	71,297	52,906	58,221
Total			135,030	129,364	134,679
Alexandra G. Taylor	1HR000	VP - People & Culture	510	521	558
Alexandra G. Taylor	1HR001	Organizational Effectiveness & Inclusion	1,468	2,039	2,232
Alexandra G. Taylor	1HR002	Human Resources	3,833	4,418	4,841
Alexandra G. Taylor	1HR003	Total Disability	187	187	195
Alexandra G. Taylor	1HR004	Workers' Compensation (WC)	5,117	5,575	5,575
Alexandra G. Taylor	1HR005	Safety Oversight & Culture	554	571	616
Alexandra G. Taylor	1HR006	Contractor Safety	615	642	704
Alexandra G. Taylor	1HR007	Safety Compliance & Industrial Hygiene	681	702	759
Alexandra G. Taylor	1HR008	Safety Management System	306	319	348
Alexandra G. Taylor	1HR009	Business Transformation Office	3,947	2,388	2,533
Alexandra G. Taylor	1HR010	Business Optimization	464	476	512
Alexandra G. Taylor	1HR011	Investment Portfolio Optimization (IPO)	204	537	591
Total			17,886	18,376	19,464
Sara M. Steen	1PN000	Employee Pension	42,600	28,103	28,103
Total			42,600	28,103	28,103
Lisa A. Gigliotti	1SE000	SECC OUTSIDE SERVICES EMPLOYED - F923.1	35,870	45,460	45,460
Total			35,870	45,460	45,460
Neil K. Cayabyab	1SN000	SECC PROPERTY INSURANCE NON-NUCLEAR - 924.0	171,014	220,080	220,080
Total			171,014	220,080	220,080
Total NSS			435,406	478,581	487,971
Maritza Mektarian	2100-0006	GRC ACCOUNTABILITY REPORTING	343	453	484
Maritza Mektarian	2100-3050	Assistant Controller	202	212	227
Maritza Mektarian	2100-3058	ACCOUNTS PAYABLE - SDGE	688	485	518
Maritza Mektarian	2100-3162	Svp Regulatory Affairs	358	358	383
Maritza Mektarian	2100-3428	Regulatory & Compliance	2,136	2,557	2,734
Maritza Mektarian	2100-3430	GRC & REG CASE SUPPORT	554	632	676
Maritza Mektarian	2100-3602	RATES & REVENUE REQUIREMENTS	444	465	497
Maritza Mektarian	2100-3991	VP-REG AFFAIRS SAN FRANCISCO OPERATIONS	562	590	631
Maritza Mektarian	2100-4080	Financial Planning Systems	690	704	753
Maritza Mektarian	2100-4260	Vp And Dep Gc Litigation	-	306	327
Maritza Mektarian	2100-4261	Vp And Dep Gc - Commercial & Environmental	-	381	408
Maritza Mektarian	2100-4264	SDGE & SCG SVP CFO	32	68	72
Maritza Mektarian	2100-8963	Bank Reconciliation & Escheatment	802	835	893
Total			6,811	8,047	8,602
Alexandra G. Taylor	2100-0214	Field Safety & Training	643	670	716
Alexandra G. Taylor	2100-3414	Drug & Alcohol Testing Program	277	282	302
Alexandra G. Taylor	2100-3505	Employee Care Services	753	784	838
Alexandra G. Taylor	2100-3506	Wellness Programs	88	92	98
Alexandra G. Taylor	2100-3834	People Research & Analytics	127	135	145
Alexandra G. Taylor	2100-4268	Business Transformation Office - VP	370	534	571
Total			2,257	2,497	2,670
Total SS			9,068	10,545	11,272
Total A&G Electric Distribution			\$ 444,474	\$ 489,126	\$ 499,243

Table RH-60
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
A&G GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Maritza Mekitarian	1AG000	Accounting & Finance	584	659	722
Maritza Mekitarian	1AG001	Claims	69	76	83
Maritza Mekitarian	1AG002	Claims Payments and Recovery Costs	126	209	218
Maritza Mekitarian	1AG003	Legal Department	471	517	568
Maritza Mekitarian	1AG004	Customer Pricing	183	198	216
Maritza Mekitarian	1AG005	Regulatory Affairs	73	76	83
Maritza Mekitarian	1AG006	Enterprise Risk & Compliance Management	1,110	1,182	1,271
Maritza Mekitarian	1AG007	Executive Officers	7	7	7
Maritza Mekitarian	1AG008	Banking Fees	5	29	30
Maritza Mekitarian	1AG009	Claims Write-Offs	94	95	99
Maritza Mekitarian	1AG010	Outside Legal	289	289	301
Total			3,010	3,336	3,599
Lisa G. McCue	1PB000	Health Benefits-Medical	4,056	4,865	4,865
Lisa G. McCue	1CP000	COMPENSATION - VARIABLE PAY (GRC USE ONLY)	4,529	3,357	3,694
Total			8,585	8,222	8,560
Alexandra G. Taylor	1HR000	VP - People & Culture	32	33	36
Alexandra G. Taylor	1HR001	Organizational Effectiveness & Inclusion	93	130	142
Alexandra G. Taylor	1HR002	Human Resources	244	281	308
Alexandra G. Taylor	1HR003	Total Disability	12	12	12
Alexandra G. Taylor	1HR004	Workers' Compensation (WC)	326	355	355
Alexandra G. Taylor	1HR005	Safety Oversight & Culture	35	36	39
Alexandra G. Taylor	1HR006	Contractor Safety	39	41	45
Alexandra G. Taylor	1HR007	Safety Compliance & Industrial Hygiene	43	45	48
Alexandra G. Taylor	1HR008	Safety Management System	19	20	22
Alexandra G. Taylor	1HR009	Business Transformation Office	251	152	161
Alexandra G. Taylor	1HR010	Business Optimization	-	-	-
Alexandra G. Taylor	1HR011	Investment Portfolio Optimization (IPO)	8	21	23
Total			1,104	1,126	1,191
Sara M. Steen	1PN000	Employee Pension	2,711	1,788	1,788
Total			2,711	1,788	1,788
Lisa A. Gigliotti	1SE000	SECC OUTSIDE SERVICES EMPLOYED - F923.1	2,283	2,893	2,893
Total			2,283	2,893	2,893
Neil K. Cayabyab	1SN000	SECC PROPERTY INSURANCE NON-NUCLEAR - 924.0	10,869	13,983	13,983
Total			10,869	13,983	13,983
Total NSS			28,562	31,349	32,015
Maritza Mekitarian	2100-0006	GRC ACCOUNTABILITY REPORTING	22	29	31
Maritza Mekitarian	2100-3050	ASSISTANT CONTROLLER	13	13	14
Maritza Mekitarian	2100-3058	ACCOUNTS PAYABLE - SDGE	44	31	33
Maritza Mekitarian	2100-3162	Svp Regulatory Affairs	23	23	24
Maritza Mekitarian	2100-3428	Regulatory & Compliance	136	163	174
Maritza Mekitarian	2100-3430	GRC & REG CASE SUPPORT	35	40	43
Maritza Mekitarian	2100-3602	RATES & REVENUE REQUIREMENTS	28	30	32
Maritza Mekitarian	2100-3991	VP-REG AFFAIRS SAN FRANCISCO OPERATIONS	36	38	40
Maritza Mekitarian	2100-4080	Financial Planning Systems	44	45	48
Maritza Mekitarian	2100-4260	VP and Dep GC Litigation	-	19	21
Maritza Mekitarian	2100-4261	Vp And Dep Gc - Commercial & Environmental	-	24	26
Maritza Mekitarian	2100-4264	SDGE & SCG SVP CFO	2	4	5
Maritza Mekitarian	2100-8963	Bank Reconciliation & Escheatment	51	53	57
Total			433	512	547
Alexandra G. Taylor	2100-0214	Field Safety & Training	41	43	46
Alexandra G. Taylor	2100-3414	Drug & Alcohol Testing Program	18	18	19
Alexandra G. Taylor	2100-3505	Employee Care Services	48	50	53
Alexandra G. Taylor	2100-3506	Wellness Programs	6	6	6
Alexandra G. Taylor	2100-3834	People Research & Analytics	8	9	9
Alexandra G. Taylor	2100-4268	Business Transformation Office - VP	24	34	36
Total			144	159	170
Total SS			577	671	717
Total A&G Generation			\$ 29,139	\$ 32,020	\$ 32,732

Table RH-61
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
A&G GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2025 Adjusted-Recorded (2025\$)	2028 Estimated (2025\$)	2028 Estimated (2028\$)
Maritza Mekitarian	1AG000	Accounting & Finance	4,141	4,675	5,127
Maritza Mekitarian	1AG001	Claims	486	541	590
Maritza Mekitarian	1AG002	Claims Payments and Recovery Costs	893	1,481	1,566
Maritza Mekitarian	1AG003	Legal Department	3,344	3,669	4,035
Maritza Mekitarian	1AG004	Customer Pricing	1,299	1,402	1,535
Maritza Mekitarian	1AG005	Regulatory Affairs	520	543	593
Maritza Mekitarian	1AG006	Enterprise Risk & Compliance Management	1,338	1,424	1,541
Maritza Mekitarian	1AG007	Executive Officers	47	49	53
Maritza Mekitarian	1AG008	Banking Fees	33	206	217
Maritza Mekitarian	1AG009	Claims Write-Offs	669	671	710
Maritza Mekitarian	1AG010	Outside Legal	2,050	2,050	2,167
		Total	14,820	16,710	18,134
Lisa G. McCue	1PB000	Health Benefits-Medical	28,777	34,522	34,522
Lisa G. McCue	1CP000	Compensation - Variable Pay (Grc Use Only)	32,156	23,843	26,238
		Total	60,933	58,365	60,760
Alexandra G. Taylor	1HR000	VP - People & Culture	230	235	254
Alexandra G. Taylor	1HR001	Organizational Effectiveness & Inclusion	663	921	1,009
Alexandra G. Taylor	1HR002	Human Resources	1,730	1,995	2,188
Alexandra G. Taylor	1HR003	Total Disability	84	84	89
Alexandra G. Taylor	1HR004	Workers' Compensation (WC)	2,310	2,517	2,517
Alexandra G. Taylor	1HR005	Safety Oversight & Culture	250	258	280
Alexandra G. Taylor	1HR006	Contractor Safety	278	290	318
Alexandra G. Taylor	1HR007	Safety Compliance & Industrial Hygiene	308	317	344
Alexandra G. Taylor	1HR008	Safety Management System	138	144	158
Alexandra G. Taylor	1HR009	Business Transformation Office	1,782	1,078	1,154
Alexandra G. Taylor	1HR010	Business Optimization	-	-	-
Alexandra G. Taylor	1HR011	Investment Portfolio Optimization (IPO)	56	147	162
		Total	7,830	7,987	8,473
Sara M. Steen	1PN000	Employee Pension	19,235	12,689	12,689
		Total	19,235	12,689	12,689
Lisa A. Gigliotti	1SE000	SECC OUTSIDE SERVICES EMPLOYED - F923.1	16,196	20,526	20,526
		Total	16,196	20,526	20,526
Neil K. Cayabyab	1SN000	SECC PROPERTY INSURANCE NON-NUCLEAR - 924.0	16,263	21,657	21,657
		Total	16,263	21,657	21,657
		Total NSS	135,276	137,933	142,239
Maritza Mekitarian	2100-0006	GRC ACCOUNTABILITY REPORTING	155	205	219
Maritza Mekitarian	2100-3050	Assistant Controller	91	96	102
Maritza Mekitarian	2100-3058	ACCOUNTS PAYABLE - SDGE	311	219	234
Maritza Mekitarian	2100-3162	Svp Regulatory Affairs	162	162	173
Maritza Mekitarian	2100-3428	Regulatory & Compliance	964	1,155	1,234
Maritza Mekitarian	2100-3430	GRC & REG CASE SUPPORT	250	286	305
Maritza Mekitarian	2100-3602	RATES & REVENUE REQUIREMENTS	200	210	225
Maritza Mekitarian	2100-3991	VP-REG AFFAIRS SAN FRANCISCO OPERATIONS	254	266	285
Maritza Mekitarian	2100-4080	Financial Planning Systems	312	318	340
Maritza Mekitarian	2100-4260	VP and Dep GC Litigation	-	138	148
Maritza Mekitarian	2100-4261	Vp And Dep Gc - Commercial & Environmental	-	172	184
Maritza Mekitarian	2100-4264	SDGE & SCG SVP CFO	15	30	33
Maritza Mekitarian	2100-8963	Bank Reconciliation & Escheatment	362	377	403
		Total	3,075	3,633	3,884
Alexandra G. Taylor	2100-0214	Field Safety & Training	290	302	323
Alexandra G. Taylor	2100-3414	Drug & Alcohol Testing Program	125	128	136
Alexandra G. Taylor	2100-3505	Employee Care Services	340	354	378
Alexandra G. Taylor	2100-3506	Wellness Programs	40	41	44
Alexandra G. Taylor	2100-3834	People Research & Analytics	57	61	65
Alexandra G. Taylor	2100-4268	Business Transformation Office - VP	167	241	258
		Total	1,019	1,128	1,205
		Total SS	4,094	4,761	5,090
		Total A&G Gas	\$ 139,370	\$ 142,694	\$ 147,328

Table RH-62
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
WORKING CASH ADJUSTMENT TO RATE BASE (NET WORKING CASH REQUIREMENT)
(Thousands of Dollars)

		2025 Recorded												2028 Proposed											
Line No.	Description	Total Expenses (1)	Average No. of Days Lag (2)	Dollar-Days Lag (3)=(1)*(2)	Electric % (4)	Gen % (5)	Gas % (6)	Electric Expenses (1)* (4) (7)	Gen Expenses (1)* (5) (8)	Gas Expenses (1)* (6) (9)	Electric Dollar-Days Lag (3)* (4) (10)	Gen Dollar-Days Lag (3)* (5) (11)	Gas Dollar-Days Lag (3)* (6) (12)	Electric Expenses of Days Lag (13)	Electric Average No. of Days Lag (14)	Electric Dollar-Days Lag (15)	Gen Expenses (16)	Gen Average No. of Days Lag (17)	Gen Dollar-Days Lag (18)	Gas Expenses (19)	Gas Average No. of Days Lag (20)	Gas Dollar-Days Lag (21)			
1	Commodities - Electric	578,590	45.36	26,245,144	100%			578,590			26,245,144			433,461	45.36	19,662,010									
2	Commodities - Gas	175,892	32.79	5,767,236			100%		63,808	175,892		2,438,097	5,767,236				366,069	38.21	13,987,378	203,356	32.79	6,867,747			
3	Commodities - Generation	63,808	38.21	2,438,097		100%																			
4	Payroll Expense	368,173	13.70	5,042,931	45%	4%	30%	166,801	15,390	109,826	2,284,701	210,795	1,504,306												
5	F. I. C. A	26,867	13.00	349,266	45%	4%	30%	12,172	1,123	8,014	156,235	14,599	104,186												
6	Federal/State Unemployment Insurance	444	76.05	33,772	45%	4%	30%	201	19	132	15,301	1,412	10,074												
7	Incentive Compensation Plan	52,879	256.58	13,567,775	45%	4%	30%	23,967	2,210	15,774	6,146,885	567,133	4,047,267												
8	Employee Benefits	148,906	22.77	3,390,600	45%	4%	30%	67,462	6,224	44,419	1,536,113	141,727	1,011,416												
9	Goods & Services	358,628	35.39	12,690,824	45%	4%	30%	162,476	14,991	106,979	5,749,562	530,476	3,785,673												
10	Corporate Charges	267,667	11.47	3,071,295	45%	4%	30%	121,266	11,188	79,845	1,391,451	128,380	916,167												
11	Real Estate Rental	20,098	(10.88)	(218,691)	45%	4%	30%	9,105	840	5,995	(99,078)	(8,141)	(65,236)												
12	Materials Issued from Stores	11,027	0.00	0	82%	1%	10%	9,066	154	1,132	0	0	0												
13	Property/Ad Valorem/Franchise Taxes	552,759	74.26	41,045,603	45%	4%	30%	250,427	23,105	164,888	18,595,724	1,715,706	12,243,903												
14	Federal Income Taxes - Current	8,500	41.45	352,300	3.85%	3%	2.53%	3,851	355	2,536	159,610	14,726	105,091												
15	State Income Taxes - Current	14,100	(17.00)	(239,700)	6.38%	58%	4.20%	6,388	589	4,206	(108,596)	(10,019)	(71,503)												
16	Income Taxes Deferred	(3,229)	0.00	0	(8.82%)	1,06%	4.53%	(8,827)	1,061	4,538	0	0	0												
17	Depreciation Provision	1,311,971	0.00	0	721,801	62,406	197,913	721,801	62,406	197,913	0	0	0												
18	Amortization of Insurance Premiums	203,946	0.00	0	92,398	8,525	60,837	92,398	8,525	60,837	0	0	0												
19	Miscellaneous Expenses	0	0.00	0	0	0	0	0	0	0	0	0	0												
20	Sub-total	3,342,736	23.66	79,085,976				1,838,545	148,181	867,034	35,829,927	3,305,794	23,591,347	2,421,198	21.87	52,944,119	209,031	22.31	4,663,302	910,884	29.23	26,627,093			
21	Total Expenses Incl. Commodities	4,161,027		113,536,454				2,217,136	211,990	982,926	62,075,072		29,358,583	2,854,659		25.43	72,806,129	575,100		32.43	18,650,680	1,114,239	29.88	33,294,840	
22	Revenue Lag Days										40.87	40.87	40.87			40.87			40.87			40.87			
23	Expense Lag Days (Line 18, Dollar-Days Lag / Expenses)										28.00	0.00	29.87			25.43			32.43			29.88			
24	Excess Lag Days (Line 19 - Line 20)										12.88	40.87	11.01			15.44			8.44			10.99			
25	Total Expenses Incl. Commodities (Line 18 Expenses)										2,217,136	211,990	982,926			2,854,659			575,100			1,114,239			
26	Lead/Lag Working Capital (Line 21 * Line 22 / 365)										78,216	23,740	29,638			120,756			13,304			33,559			
27	Operational Cash Requirement										92,716	8,215	37,578			99,113			8,781			40,171			
28	Working Capital Not Supplied by Investors										(39,164)	0	(25,787)			(41,866)			(3,863)			(27,566)			
29	Working Cash Adjustment to Rate Base (Line 23 to Line 25)										131,768	31,955	41,429			178,003			18,222			46,164			

Table RH-63
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2028
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	0.005640	0.005640	0.000000	0.005640	0.005640
3	Uncollectible Amount Applied	1.000000	1.000000	1.000000	1.000000	1.000000
4	Less: Uncollectible (Line 2 * Line 3)	0.005640	0.005640	0.000000	0.005640	0.005640
5	Subtotal (Line 3 - Line 4)	0.994360	0.994360	1.000000	0.994360	0.994360
6	Franchise Fees Tax Rate	0.032177	0.020497	0.000000	0.032177	0.020497
7	Franchise Fees Amount Applied (Line 5)	0.994360	0.994360	1.000000	0.994360	0.994360
8	Less: Franchise Fees (Line 6 * Line 7)	0.031996	0.020381	0.000000	0.031996	0.020381
9	Subtotal (Line 7 - Line 8)	0.962365	0.973979	1.000000	0.962365	0.973979
10	S.I.T. Rate			0.088400	0.088400	0.088400
11	S.I.T. Amount Applied (Line 9)			1.000000	0.962365	0.973979
12	Less: S.I.T. (Line 10 * Line 11)			0.088400	0.085073	0.086100
13	Subtotal (Line 11 - Line 12)			0.911600	0.877292	0.887879
14	F.I.T. Rate			0.210000	0.210000	0.210000
15	F.I.T. Amount Applied (Line 13)			0.911600	0.877292	0.887879
16	Less: F.I.T. (Line 14 * Line 15)			0.191436	0.184231	0.186455
17	Net Operating Revenues (Line 15 - Line 16)			0.720164	0.693060	0.701424
18	Uncollectible and Franchise Fee Factor (1 / Line 9)	1.039107	1.026717			
19	State & Federal Tax Factor (1 / Line 17)			1.388573		
20	N-T-G Multiplier (1 / Line 17)				1.442876	1.425671

APPENDIX C

COST CENTER TO FERC MAPPING

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
1AG000.000	100.00%	920.0
1AG001.000	69.48%	920.0
1AG001.000	30.52%	923.0
1AG003.000	94.50%	920.0
1AG003.000	5.50%	928.0
1AG004.000	100.00%	928.0
1AG005.000	31.06%	920.0
1AG005.000	68.94%	928.0
1AG006.000	17.03%	557.0
1AG006.000	56.68%	920.0
1AG006.000	26.29%	923.0
1AG007.000	53.73%	594.0
1AG007.000	46.27%	930.2
1AG010.000	100.00%	921.0
2100-0006.000	100.00%	928.0
2100-3050.000	100.00%	920.0
2100-3058.000	80.38%	920.0
2100-3058.000	7.86%	921.0
2100-3058.000	11.76%	923.0
2100-3162.000	12.82%	921.0
2100-3162.000	76.65%	928.0
2100-3162.000	10.53%	930.2
2100-3428.000	100.00%	928.0
2100-3430.000	100.00%	928.0
2100-3602.000	5.54%	923.0
2100-3602.000	94.46%	928.0
2100-3991.000	100.00%	928.0
2100-4080.000	33.89%	920.0
2100-4080.000	56.45%	921.0
2100-4080.000	9.66%	923.0
2100-4260.000	90.00%	920.0
2100-4260.000	10.00%	921.0
2100-4261.000	90.00%	920.0
2100-4261.000	10.00%	921.0
2100-4264.000	65.00%	920.0
2100-4264.000	35.00%	921.0
2100-8963.001	70.00%	920.0
2100-8963.001	30.00%	921.0
1AG008.000	100.00%	921.0
1AG009.000	100.00%	921.0
1AG002.000	100.00%	920.0
1CP000.000	100.00%	920.4
1CP000.002	5.96%	908.0
1CP000.002	86.93%	920.0
1CP000.002	7.11%	928.0
1CP000.003	42.88%	921.0
1CP000.003	57.12%	926.3
1PB000.000	100.00%	926.3
1PB000.001	100.00%	926.3
1PB000.002	100.00%	926.3

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
1PB000.003	100.00%	926.3
1PB000.004	100.00%	926.3
1PB000.006	100.00%	926.3
1PB000.007	100.00%	926.3
1PB000.008	100.00%	926.3
1PB000.009	100.00%	926.4
1PB000.011	100.00%	926.4
1PB000.012	100.00%	926.5
1PB000.013	100.00%	926.5
1PB000.015	100.00%	926.5
1PB000.016	100.00%	926.0
1PB000.017	100.00%	926.0
1PB000.010	100.00%	926.4
1PB000.014	100.00%	926.0
1HR000.000	12.46%	920.0
1HR000.000	81.18%	921.0
1HR000.000	6.36%	923.0
1HR001.000	94.60%	920.0
1HR001.000	5.40%	923.0
1HR002.000	93.14%	920.0
1HR002.000	6.86%	923.0
1HR003.000	100.00%	926.0
1HR004.000	100.00%	925.3
1HR004.001	50.19%	926.0
1HR004.001	49.81%	926.3
1HR005.000	36.98%	920.2
1HR005.000	7.70%	921.0
1HR005.000	55.32%	925.1
1HR006.000	100.00%	925.1
1HR007.000	89.77%	925.1
1HR007.000	10.23%	925.2
1HR008.000	83.93%	920.0
1HR008.000	16.07%	923.0
1HR009.000	9.59%	920.0
1HR009.000	90.41%	923.0
1HR010.000	37.15%	580.5
1HR010.000	53.40%	593.1
1HR010.000	9.45%	594.1
1HR011.000	30.00%	580.1
1HR011.000	70.00%	920.0
2100-0214.000	100.00%	925.1
2100-3414.000	58.36%	923.0
2100-3414.000	16.72%	925.0
2100-3414.000	24.92%	925.1
2100-3505.000	36.71%	920.0
2100-3505.000	7.52%	921.0
2100-3505.000	55.77%	925.0
2100-3506.000	100.00%	920.0
2100-3834.000	100.00%	920.0
2100-4268.000	87.00%	920.0

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2100-4268.000	13.00%	921.0
1PN000.000	100.00%	926.1
1PN000.001	100.00%	926.2
1FC002.000	75.25%	908.0
1FC002.000	24.75%	920.0
1FC003.000	100.00%	920.0
1FC005.000	100.00%	908.0
1FC006.000	100.00%	923.0
2100-4259.000	100.00%	920.0
1OO000.000	100.00%	903.1
1OO001.000	37.96%	903.3
1OO001.000	62.04%	903.5
1OO001.001	100.00%	903.8
1OO001.002	100.00%	903.7
1OO002.000	60.70%	580.1
1OO002.000	12.86%	598.0
1OO002.000	26.44%	908.0
1OO002.001	100.00%	908.0
1OO003.000	5.25%	586.1
1OO003.000	7.07%	586.2
1OO003.000	9.16%	586.4
1OO003.000	14.38%	878.1
1OO003.000	15.15%	878.2
1OO003.000	43.24%	879.1
1OO003.000	5.75%	902.0
1OO004.000	37.50%	586.6
1OO004.000	62.50%	879.0
1OO005.000	35.20%	879.0
1OO005.000	38.18%	903.1
1OO005.000	26.62%	586.6
1OO006.000	23.59%	586.2
1OO006.000	22.65%	586.6
1OO006.000	20.38%	586.7
1OO006.000	10.89%	597.0
1OO006.000	21.91%	902.2
1OO006.000	0.58%	903.1
1OO007.000	100.00%	908.0
1OO008.000	9.92%	903.3
1OO008.000	35.15%	903.5
1OO008.000	46.96%	908.0
1OO008.000	7.97%	920.0
1ED001.000	13.34%	580.5
1ED001.000	14.79%	585.1
1ED001.000	53.17%	590.1
1ED001.000	18.70%	594.0
1ED002.000	43.22%	593.1
1ED002.000	48.49%	594.1
1ED002.000	8.29%	598.0
1ED003.000	6.71%	163.1
1ED003.000	9.06%	184.7

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
1ED003.000	60.11%	580.2
1ED003.000	15.27%	580.5
1ED003.000	8.85%	588.4
1ED004.000	58.48%	580.1
1ED004.000	13.01%	581.0
1ED004.000	28.51%	588.1
1ED005.000	14.68%	184.7
1ED005.000	11.37%	580.5
1ED005.000	11.86%	588.4
1ED005.000	27.89%	593.1
1ED005.000	9.07%	593.9
1ED005.000	12.94%	594.1
1ED005.000	12.19%	594.6
1ED006.000	51.88%	163.1
1ED006.000	48.12%	184.6
1ED007.000	45.92%	587.2
1ED007.000	10.77%	588.4
1ED007.000	27.79%	593.1
1ED007.000	7.00%	593.9
1ED007.000	8.52%	594.1
1ED008.000	28.44%	593.1
1ED008.000	5.68%	594.0
1ED008.000	40.42%	594.1
1ED008.000	25.46%	597.0
1ED009.000	22.31%	580.1
1ED009.000	58.92%	593.0
1ED009.000	9.09%	593.9
1ED009.000	9.68%	594.6
1ED010.000	76.61%	184.7
1ED010.000	7.67%	588.0
1ED010.000	9.37%	588.4
1ED010.000	6.35%	592.1
1ED011.000	7.52%	184.7
1ED011.000	8.11%	582.1
1ED011.000	8.35%	583.1
1ED011.000	6.42%	584.1
1ED011.000	10.80%	588.4
1ED011.000	58.80%	592.1
1ED012.000	10.09%	593.0
1ED012.000	30.93%	593.1
1ED012.000	12.59%	594.0
1ED012.000	30.69%	594.1
1ED012.000	15.70%	597.0
1ED013.000	6.65%	580.1
1ED013.000	72.37%	580.2
1ED013.000	11.26%	582.1
1ED013.000	9.72%	588.0
1ED014.000	81.25%	920.0
1ED014.000	18.75%	921.0
1ED015.000	100.00%	588.4

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
1EG001.000	100.00%	506.0
1EG002.000	13.06%	553.0
1EG002.000	86.94%	554.0
1EG003.000	38.27%	506.0
1EG003.000	26.38%	514.0
1EG003.000	35.35%	554.0
1EG004.000	7.17%	549.0
1EG004.000	5.77%	553.0
1EG004.000	87.06%	554.0
1EG005.000	6.41%	500.0
1EG005.000	32.97%	506.0
1EG005.000	9.51%	512.0
1EG005.000	16.61%	514.0
1EG005.000	7.24%	546.0
1EG005.000	10.17%	549.0
1EG005.000	17.09%	553.0
1EG006.000	76.30%	549.0
1EG006.000	23.70%	553.1
1EP001.000	67.54%	557.0
1EP001.000	32.46%	928.0
1EP002.000	63.37%	556.0
1EP002.000	29.33%	557.0
1EP002.000	7.30%	903.3
1EP003.000	100.00%	557.0
1EP004.000	33.10%	920.0
1EP004.000	66.90%	928.0
1WM001.501	100.00%	598.0
1WM001.502	100.00%	593.1
1WM001.504	100.00%	588.4
1WM001.506	100.00%	588.1
1WM001.507	100.00%	593.1
1WM001.508	67.39%	593.1
1WM001.508	32.61%	598.0
1WM001.510	79.32%	593.1
1WM001.510	20.68%	598.0
1WM001.512	80.51%	588.4
1WM001.512	19.49%	909.0
1WM001.516	100.00%	588.4
1WM001.518	21.36%	594.0
1WM001.518	78.64%	598.0
1WM001.520	100.00%	593.1
1WM001.522	100.00%	593.1
1WM001.524	13.28%	593.1
1WM001.524	86.72%	598.0
1WM001.526	69.47%	593.0
1WM001.526	30.53%	593.1
1WM001.528	100.00%	593.1
1WM001.530	100.00%	593.0
1WM001.534	100.00%	593.1
1WM001.536	6.09%	588.4

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
1WM001.536	93.91%	593.0
1WM001.546	75.59%	588.4
1WM001.546	24.41%	880.3
1WM001.548	100.00%	588.4
1WM001.550	89.82%	593.1
1WM001.550	10.18%	594.1
1WM001.552	100.00%	594.1
1WM001.559	100.00%	588.4
1WM001.564	9.39%	593.1
1WM001.564	90.61%	598.0
1WM001.565	100.00%	593.1
1WM001.568	80.19%	593.1
1WM001.568	19.81%	594.1
1WM001.569	100.00%	588.4
1WM001.570	100.00%	598.0
1WM001.573	100.00%	588.4
1WM001.576	17.29%	593.1
1WM001.576	82.71%	598.0
1WM002.540	100.00%	588.0
1WM002.544	60.81%	588.0
1WM002.544	39.19%	593.2
1WM002.554	100.00%	593.2
1WM002.555	30.40%	593.2
1WM002.555	32.99%	920.0
1WM002.555	36.61%	923.0
1WM003.572	100.00%	588.4
1WM004.556	100.00%	588.4
1WM004.557	23.40%	588.4
1WM004.557	76.60%	909.0
1WM004.560	100.00%	583.1
1WM004.567	100.00%	908.0
1WM004.571	18.60%	588.1
1WM004.571	60.74%	588.4
1WM004.571	6.57%	921.0
1WM004.571	14.09%	923.0
1WM005.566	100.00%	588.4
1WM005.575	100.00%	593.2
1WM006.563	88.06%	580.1
1WM006.563	11.94%	588.0
1WM007.558	100.00%	588.4
1WM002.537	100.00%	593.2
1WM002.551	100.00%	593.2
1WM002.578	100.00%	593.2
1WM002.582	100.00%	593.2
1WM002.584	100.00%	593.2
1WM002.586	100.00%	593.2
1WM002.588	100.00%	593.2
1WM003.561	100.00%	588.4
1WM003.562	100.00%	588.4
1WM001.580	100.00%	592.0

	% of Cost Center Forecast Mapped to FERC	FERC
1EV000.000	27.98%	582.7
1EV000.000	45.55%	920.0
1EV000.000	19.50%	921.0
1EV000.000	6.97%	923.0
1EV001.000	8.66%	589.0
1EV001.000	29.14%	598.0
1EV001.000	62.20%	920.0
1EV002.000	100.00%	920.0
1EV003.002	100.00%	506.0
1EV004.001	100.00%	880.0
1EV004.002	100.00%	880.3
1EV004.003	100.00%	874.4
1EV003.001	100.00%	878.0
1EN000.000	100.00%	909.0
1EN000.001	100.00%	925.0
1EN001.000	79.35%	874.1
1EN001.000	20.65%	909.0
1EN002.000	100.00%	863.0
1EN003.000	100.00%	870.7
1EN004.000	15.96%	861.7
1EN004.000	38.44%	863.7
1EN004.000	36.25%	850.7
1EN004.000	9.35%	870.7
1EN005.000	89.00%	920.0
1EN005.000	11.00%	921.0
1GD000.001	100.00%	874.1
1GD000.002	47.79%	584.6
1GD000.002	52.21%	874.3
1GD000.003	20.51%	887.1
1GD000.003	10.24%	887.2
1GD000.003	21.60%	887.4
1GD000.003	24.36%	892.1
1GD000.003	21.96%	892.2
1GD000.003	1.33%	894.0
1GD000.004	10.21%	184.3
1GD000.004	65.44%	892.3
1GD000.004	9.09%	887.2
1GD000.004	6.44%	887.4
1GD000.004	8.82%	894.0
1GD000.005	15.75%	184.6
1GD000.005	84.25%	184.7
1GD000.006	73.78%	580.5
1GD000.006	5.04%	588.4
1GD000.006	10.68%	594.0
1GD000.006	3.28%	597.0
1GD000.006	7.22%	598.0
1GD001.000	5.18%	580.5
1GD001.000	26.18%	880.1
1GD001.000	38.94%	880.3
1GD001.000	13.21%	870.1

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
1GD001.000	16.49%	871.0
1GD002.000	41.62%	874.4
1GD002.000	19.18%	889.0
1GD002.000	31.15%	893.2
1GD002.000	8.05%	894.3
1GD003.000	5.85%	850.0
1GD003.000	7.55%	874.4
1GD003.000	86.60%	887.3
1GD004.000	50.33%	880.3
1GD004.000	41.87%	880.4
1GD004.000	7.80%	920.0
1GD005.000	4.98%	580.5
1GD005.000	38.55%	870.1
1GD005.000	41.85%	874.4
1GD005.000	14.62%	880.3
1GD006.000	35.14%	921.0
1GD006.000	64.86%	923.0
1GD007.000	75.98%	580.1
1GD007.000	24.02%	880.0
1GT000.000	65.16%	856.0
1GT000.000	28.22%	857.0
1GT000.000	6.62%	863.0
1GT001.000	67.93%	853.1
1GT001.000	9.15%	855.0
1GT001.000	22.92%	864.1
1GT003.000	86.59%	850.0
1GT003.000	13.41%	863.0
1GT004.000	5.56%	184.7
1GT004.000	94.44%	580.5
1GT005.000	35.85%	930.2
1GT005.000	22.96%	580.5
1GT005.000	35.66%	850.0
1GT005.000	5.53%	863.0
1GT006.000	81.00%	850.0
1GT006.000	19.00%	863.0
1MP000.000	5.79%	857.0
1MP000.000	14.44%	887.1
1MP000.000	16.08%	921.0
1MP000.000	63.69%	930.2
1MP001.000	8.41%	850.0
1MP001.000	91.59%	921.0
1MP002.002	100.00%	850.0
1MP002.000	5.00%	861.7
1MP002.000	85.00%	863.7
1MP002.000	10.00%	887.7
1CS001.000	89.23%	920.0
1CS001.000	10.77%	921.0
1CS002.000	50.92%	921.0
1CS002.000	49.08%	923.0
1CS003.000	100.00%	920.0

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2100-3101.000	59.19%	920.0
2100-3101.000	25.07%	921.0
2100-3101.000	15.74%	923.0
2100-3763.000	92.97%	920.0
2100-3763.000	7.03%	921.0
2100-4128.000	100.00%	920.0
11T002.000	84.43%	870.2
11T002.000	7.01%	903.1
11T002.000	8.56%	921.0
11T004.000	100.00%	921.0
11T005.000	13.17%	920.0
11T005.000	79.87%	921.0
11T005.000	6.96%	923.0
11T006.000	100.00%	920.0
11T007.000	19.92%	903.0
11T007.000	28.05%	920.0
11T007.000	52.03%	921.0
2100-0207.000	18.08%	920.0
2100-0207.000	66.69%	921.0
2100-0207.000	15.23%	923.0
2100-0460.000	50.19%	920.0
2100-0460.000	49.81%	921.0
2100-3071.000	25.24%	920.0
2100-3071.000	67.14%	921.0
2100-3071.000	7.62%	923.0
2100-3073.000	31.63%	920.0
2100-3073.000	59.91%	921.0
2100-3073.000	8.46%	923.0
2100-3097.000	49.98%	920.0
2100-3097.000	42.95%	921.0
2100-3097.000	7.07%	923.0
2100-3172.000	72.45%	920.0
2100-3172.000	6.74%	921.0
2100-3172.000	20.81%	923.0
2100-3074.000	100.00%	920.0
2100-3089.000	100.00%	920.0
2100-4084.000	100.00%	920.0
2100-BCAP.OHC	100.00%	930.1
2100-SAXX.000	100.00%	923.3
2100-SOPX.DRX	100.00%	930.1
2100-BUCU.DXX	100.00%	923.2
2100-BUCU.OHX	100.00%	923.2
2100-Ovcr.OHC	100.00%	930.1
1SE000.001	100.00%	923.1
1SE000.002	100.00%	923.4
1SN000.000	100.00%	924.0
1SN000.001	100.00%	924.1
1SN000.002	100.00%	925.0
1SN000.003	100.00%	925.1
1SN000.004	100.00%	925.3

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
1SN000.006	100.00%	925.5
1SN000.007	100.00%	925.6
1SS001.001	100.00%	184.2
1SS001.002	100.00%	184.2
1SS002.000	100.00%	184.2
1SS002.001	100.00%	184.2
1SS003.000	100.00%	184.2
1SS004.000	100.00%	184.2
1SS005.000	100.00%	184.2
1SS006.000	100.00%	184.2
1SS008.000	100.00%	163.2
1SS009.000	100.00%	163.2
1SS010.000	100.00%	163.2
1SS011.000	100.00%	163.1
1SS012.000	87.68%	163.1
1SS012.000	12.32%	163.2
1SS013.000	70.94%	935.0
1SS013.000	29.06%	935.1
1SS014.000	8.65%	589.0
1SS014.000	91.35%	931.0
1SS015.000	7.05%	923.0
1SS015.000	8.41%	925.1
1SS015.000	84.54%	935.1
1SS016.000	100.00%	921.0
1SS017.000	17.70%	580.5
1SS017.000	58.35%	582.0
1SS017.000	6.04%	589.0
1SS017.000	10.05%	920.0
1SS017.000	7.86%	921.0
2100-0706.000	16.28%	921.0
2100-0706.000	7.38%	930.2
2100-0706.000	76.34%	935.0
2100-0708.000	30.69%	921.0
2100-0708.000	5.17%	923.0
2100-0708.000	64.14%	935.0
2100-3016.000	100.00%	163.2
2100-3025.000	18.79%	921.0
2100-3025.000	25.98%	935.0
2100-3025.000	55.23%	935.1
2100-3030.000	100.00%	920.0
2100-3303.000	17.66%	920.0
2100-3303.000	82.34%	935.0
2100-3323.000	11.52%	923.0
2100-3323.000	15.97%	935.0
2100-3323.000	72.51%	935.1
2100-3331.000	100.00%	163.2
2100-3332.000	100.00%	163.2
2100-3407.000	100.00%	920.0
2100-3588.000	93.30%	920.0
2100-3588.000	6.70%	923.0

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2100-3977.000	12.63%	923.0
2100-3977.000	87.37%	935.0
2100-4045.000	100.00%	163.2
2100-4066.000	100.00%	931.0
2100-4104.000	100.00%	935.0
2100-4213.000	100.00%	163.2
1SS007.000	100.00%	184.2
1SS001.003	100.00%	184.2

APPENDIX D

2028 GRC WMP EQUITY EXCLUSION

2028 GRC WMP Equity Exclusion - Application
(\$258 million WMP forecasted direct capital)
Thousands of \$

	Application	
	2028 (RR)	2028 (NPV RR)
FF&U	3,970,407	3,471,867
O&M	-	-
Working Capital	-	-
Depreciation	-	-
Return on Common	111,687,072	97,400,593
Return on Preferred	3,699,759	3,226,503
Return on Debt	(54,355,954)	(47,402,999)
Federal Taxes	30,672,449	26,975,896
State Taxes	14,163,712	12,373,963
Property Taxes	-	-
Total Revenue Requirement	109,837,444	96,045,822

REVISION LOG

Page	Line/Table	Revision Detail
ii	N/A	Replaced “\$3,759,719,000” with “\$3,748,211,000”, “\$2,859,374,000” with “\$2,847,699,000”, and “\$900,346,000” with “\$900,511,000”
1	14-17	Added “The purpose of this revised exhibit is to update SDG&E’s 2028 revenue requirement request. SDG&E has incorporated corrections and revisions into the testimony and workpapers that could not be submitted with the initial Application or were identified after its submission. Table RH-0 below summarizes the resulting changes to the 2028 revenue requirement.”
1	Table RH-0	Added Table RH-0 Summary of GRC Revenue Requirement Changes
1	21	Added “revised”
1	22	Replaced “\$3,759,719,000” with “\$3,748,211,000”
7	6-27	Added section “VI. POST-TEST YEAR (PTY) COST IMPUTATION”
Appendix B	N/A	Replaced SOE tables RH-1 – RH-63