

Company: Southern California Gas Company (U 904 G)
Proceeding: 2024 General Rate Case
Application: A.22-05-015/-016 (cons.)
Exhibit: SCG-207-[E](#)

**REBUTTAL TESTIMONY OF
MARIA T. MARTINEZ
(GAS ENGINEERING)**

[ERRATA](#)

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



[May-June](#) 2023

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**ERRATA REBUTTAL TESTIMONY OF
MARIA T. MARTINEZ
(GAS ENGINEERING)**

I. SUMMARY OF DIFFERENCES

Table MM-1

TOTAL O&M - Constant 2021 (\$000)			
	Base Year 2021	Test Year 2024	Change
SOCALGAS	\$30,166	\$33,043	\$2,877
CAL ADVOCATES	\$30,166	\$33,043	\$2,877
TURN-05	\$30,166	\$33,043	\$2,877
TURN-10 ¹	\$30,166	\$33,043	\$2,877
PCF	\$30,166	\$31,242	\$1,076

Table MM-2

TOTAL CAPITAL - Constant 2021 (\$000) - Gas Engineering					
	2022	2023	2024	Total	Difference
SOCALGAS	\$18,953	\$18,033	\$24,153	\$61,139	-
CAL ADVOCATES	\$18,953	\$18,033	\$21,153	\$58,139	\$3,000
TURN-05	\$12,437 <u>15,491</u>	\$13,674 <u>15,808</u>	\$17,762 <u>23,016</u>	\$43,873 <u>54,315</u>	\$17,266 <u>824</u>
TURN-SCGC ²	\$18,953	\$18,033	\$24,153	\$61,139	-

II. INTRODUCTION

This rebuttal testimony regarding SoCalGas’s request for Gas Engineering addresses the following testimony from other parties:

- The Public Advocates Office of the California Public Utilities Commission (Cal Advocates) as submitted by Maricela Sierra (Exhibit (Ex.) CA-02), dated March 2023.

¹ TURN-10 recommends removal of the Vehicle Additions forecast from the TY 2024 forecast, the costs for which are sponsored in the rebuttal testimony of Michael Franco regarding Fleet Services (Ex. SCG-218); therefore, the table reflects SoCalGas Gas Engineering’s request for O&M funding. This rebuttal testimony provides Gas Engineering’s business justification for its requested fleet.

² TURN-SCGC requests reductions for Morongo Rights of Way Memorandum Account (MROWMA); however, the costs for MROWMA are sponsored in the rebuttal testimony of Rae-Marie Yu regarding Regulatory Accounts (Ex. SCG-238); therefore, the table reflects SoCalGas Gas Engineering’s request for capital funding. This rebuttal testimony provides the business justification for MROWMA.

- 1 • The Utility Reform Network (TURN), as submitted by Rod Walker
2 (Ex. TURN-05), dated March 2023.
- 3 • TURN, as submitted by Garrick Jones (Ex. TURN-10), dated March 2023.
- 4 • TURN and Southern California Generation Coalition (SCGC), as
5 submitted by Catherine E. Yap (Ex. TURN-SCGC-02), dated March 2023.
- 6 • The Protect Our Communities Foundation (PCF), as submitted by Bill
7 Powers, P.E. (Ex. PCF-01), dated March 2023.

8 As a preliminary matter, the absence of a response to any particular issue in this
9 rebuttal testimony does not imply or constitute agreement by SoCalGas with the proposal
10 or contention made by these or other parties. The forecasts contained in SoCalGas's
11 direct testimony, performed at the team level, are based on sound estimates of its revenue
12 requirements at the time of testimony preparation.

13 SoCalGas's direct testimony (Ex. SCG-07-R) supports the Test Year (TY) 2024 forecast
14 for operations and maintenance (O&M) cost for both non-shared and shared services, and capital
15 cost for the forecast years 2022, 2023, and 2024 for Gas Engineering. My cost forecasts support
16 the Company's goal of providing safe, secure, reliable, and efficient gas service to customers, as
17 well as complying with all federal, state local and California Public Utility (CPUC) regulations.
18 Gas Engineering plays an integral and critical role in providing enterprise guidance on multiple
19 engineering and technical areas of expertise for SoCalGas and SDG&E. The testimonies
20 submitted by intervenors validated the O&M cost for both shared and non-shared as generally
21 reasonable. Cal Advocates adopts SoCalGas's Gas Engineering forecast in its entirety for TY
22 2024, and TURN finds the programs generally reasonable. Regarding the capital cost for Gas
23 Engineering forecast years of 2022, 2023, and 2024, both Cal Advocates and TURN proposed
24 reductions to the forecast year, generally concerning the appropriate trend-line which SoCalGas
25 will address to further validate the reasonableness of the request.

26 In addition, SoCalGas's direct testimony (Ex. SCG-07-R) supports the Morongo Rights
27 of Way Memorandum Account (MROWMA) established to record costs associated with the
28 renewal of expiring Rights of Way (ROW) within the Morongo Reservation, as directed in the
29 GRC Decision (D.) 19-09-051. Concerns raised by TURN regarding the timing of the accounts
30 and associated costs are addressed below.

1 **A. Cal Advocates**

2 The following is a summary of Cal Advocates’ position(s) on O&M expenses for shared and
3 non-shared services:³

- 4 • Cal Advocates adopts the Gas Engineering total non-shared and shared
5 Services expense request in its entirety for TY 2024.
- 6 • Cal Advocates does not oppose SoCalGas’s MROWMA.

7 The following summarizes Cal Advocates’ recommendations regarding SoCalGas’s Gas
8 Engineering capital expenditures:

- 9 • For Supervision and Engineering Overhead Pool, Cal Advocates
10 recommends \$15.8 million for 2022, \$15.8 million for 2023 and \$15.8
11 million for TY2024.
- 12 • Cal Advocates does not oppose SCG’s Engineering Tools and Equipment,
13 and Land Rights for TY2024.

14 **B. TURN**

15 The following is a summary of TURN’s assessment:

- 16 • TURN does not take issue with Gas Engineering’s O&M expenses for
17 shared and non-shared services. TURN states that after a review of these
18 support services, it appears that the methodologies, systems, and programs
19 in place are generally reasonable.⁴
- 20 • TURN recommends a disallowance of SoCalGas’s Supervision and
21 Engineering Overhead Pool capital category of \$3,462,000 for 2022,
22 \$2,225,000 for 2023, and \$1,137,000 for the test year 2024 for a total
23 disallowance of \$6,825,000 for 2022-2024 based on using a five-year
24 historical average rather than a three-year historical average.⁵

³ Public Advocates Office Report on SCG Gas Operations, Part 1 (March 27, 2023), Ex. CA-02 (Sierra).

⁴ Ex. TURN-05 (Walker) at 65.

⁵ *Id.* at 15.

- TURN recommends removal of the Vehicle Additions forecast from the TY 2024 forecast. TURN states that SoCalGas has not provided sufficient, and in some cases any, evidence to justify its forecasts.⁶

C. TURN-SCGC-02

The following is a summary of TURN-SCGC's position(s) on MROWMA:⁷

- TURN-SCGC state that SoCalGas should only be allowed to recover Morongo expenditures in the amount of \$101.2 million, which includes the direct costs and overhead incurred during the TY 2019 GRC period and associated Allowance for Funds Used During Construction (AFUDC).
- TURN-SCGC state that the request should be reduced by \$4.6 million because these include costs that SoCalGas incurred associated with the Morongo ROW negotiations prior to 2019. (\$4.6 million is made up of (1) \$3.9 million O&M and overhead costs that SoCalGas capitalized from 2012 to 2018 that were included as part of the revenue requirements authorized for the Test Year 2012 and 2016 GRCs and (2) \$0.7 million that SoCalGas added in accrued AFUDC).
- TURN-SCGC state that the Commission determined in the TY 2019 GRC Decision authorizing establishment of MROWMA that the capital expenditures were already recovered by SoCalGas through its authorized revenue requirement during the periods, 2012-2015 and 2016-2018. TURN-SCGC argue, therefore the Commission intended to exclude costs prior to 2019 from recovery.

⁶ Ex. TURN-10 (Jones) at 13.

⁷ Ex. TURN-SCGC-02 (Yap).

1 found reasonable by TURN in Ex. TURN-05.¹¹ TURN ignores SoCalGas’s demonstrated
2 incremental vehicle resource requirements within SoCalGas’s direct testimony and workpapers.
3 For example, the work activity for the Aviation team is found within the Gas Engineering
4 testimony in Ex. SCG-07-R¹² and the incremental FTE request is found in Ex. SCG-07-WP-R.¹³
5 The incremental role of the Technical Advisor for the Aviation team includes supporting
6 operations with hard-to-access locations, bridge and span inspections and emergency response.
7 The Aviation Technical Advisors utilize the vehicle to transport the drone and related equipment
8 to the field. If the Commission accepts TURN’s recommended reduction, without the
9 incremental vehicle, the team would be unable to deploy and respond to situations requiring
10 assistance by Operations.

11 TURN’s recommended 100% disallowance for Vehicle Additions should be rejected, and
12 the Commission should adopt SoCalGas Gas Engineering’s vehicle request as reasonable.

13 **B. Hydrogen-related Programs**

14 **1. The Protect Our Communities Foundation**

15 PCF argues that utilities “have wholly failed to justify their expensive proposed
16 hydrogen-related programs” and alleges that “Hydrogen is not clean. It will exacerbate climate
17 change impacts and does not minimize pollutants and greenhouse gas emissions as required.”¹⁴
18 PCF recommends a disallowance of \$1.8 million for Gas Engineering’s O&M expenses for
19 shared and non-shared service related to Hydrogen.

20 PCF’s proposal is based on ideology and a misunderstanding of the hydrogen activities
21 attributable to Gas Engineering. Gas Engineering’s costs related to hydrogen blending are found
22 in spending categories for the Hydrogen Blending team in SoCalGas’s direct testimony
23 (Ex. SCG-07-R) and are primarily focused on the efforts to implement operational readiness to
24 prepare SoCalGas for the potential introduction of hydrogen into SoCalGas’s existing gas system

¹¹ Ex. CA-02 (Sierra) at 5, Ex. TURN-05 (Walker) at 65.

¹² Ex. SCG-07-R (Martinez) at MTM-20.

¹³ Ex. SCG-07-WP-R (Martinez) at 32.

¹⁴ Ex. PCF-01 (Powers) at 23-26.

1 infrastructure.¹⁵ For discussion regarding the hydrogen-related initiatives, please see Clean
2 Energy Innovation’s rebuttal testimony of Armando Infanzon (Ex. SCG-212).

3 In any event, PCF’s position is not consistent with State policy that approves and directs
4 the use of hydrogen to combat regional air pollution and climate change. As discussed in the
5 Climate and Sustainability Policy rebuttal testimony (Exhibit SCG-202), hydrogen is key to
6 achieving net zero emissions by 2045 consistent with California’s progress to reach its net zero
7 emissions goal, which is set forth pursuant to Senate Bill (SB) 100, SB 32, SB 350, and related
8 regulations. SoCalGas’s hydrogen position is also supported by Governor Newsom’s Executive
9 Order B-48-18, which calls for 200 hydrogen fueling stations by 2025.¹⁶ As SoCalGas continues
10 to evaluate the different pathways for clean energy, latitude should be provided to explore scope
11 and changes needed to adopt hydrogen.

12 SoCalGas has demonstrated that its forecasting assumptions for Gas Engineering O&M
13 hydrogen related expenses are reasonable and justified. PCF’s arguments run counter to State
14 policy and should be ignored. The Commission should adopt SoCalGas’s forecast as reasonable.

15 **IV. REBUTTAL TO PARTIES’ CAPITAL PROPOSALS**

16 **Table MM-4**

TOTAL CAPITAL - Constant 2021 (\$000) - Gas Engineering					
	2022	2023	2024	Total	Difference
SOCALGAS	\$18,953	\$18,033	\$24,153	\$61,139	-
CAL ADVOCATES	\$18,953	\$18,033	\$21,153	\$58,139	\$3,000
TURN-05	\$12,437 15,491	\$13,674 15,808	\$17,762 23,016	\$43,873 54,315	\$17,266 824
TURN-SCGC ¹⁷	\$18,953	\$18,033	\$24,153	\$61,139	-

¹⁵ Ex. SCG-07-R (Martinez) at MTM-33-34.

¹⁶ California State Library, *Executive Order B-48-18* (January 26, 2018), available at: <https://www.library.ca.gov/wp-content/uploads/GovernmentPublications/executive-order-proclamation/39-B-48-18.pdf>.

¹⁷ TURN-SCGC requests reductions for MROWMA; however, the costs for MROWMA are sponsored in the rebuttal testimony of Rae-Marie Yu regarding Regulatory Accounts (Ex. SCG-238); therefore, the table reflects SoCalGas Gas Engineering’s request for capital funding. This rebuttal testimony provides the business justification for MROWMA.

1 **A. Budget Code 9080 – Supervision and Engineering Overhead Pool Capital**

2 **1. Cal Advocates**

3 Cal Advocates takes issue with SoCalGas’s capital forecast, claiming a lack of supporting
4 documentation or calculations regarding the incremental amount for TY 2024. Cal Advocates
5 states that SoCalGas failed to provide any type of calculation or document(s) related to the
6 construction organization that began in 2020.¹⁸

7 SoCalGas disagrees with Cal Advocates. On January 23, 2023, Cal Advocates issued
8 data request (PAO-SCG-099-MPS), focusing on why there was a peak in 2021 recorded cost for
9 the Supervision and Engineering Overhead Pool.¹⁹ SoCalGas submitted a response on
10 February 3, 2023, explaining the increase was due to the Construction Organization settling to
11 the overhead pool account. Specifically, SoCalGas stated:

12 SoCalGas notes that there is an increase from 2019 to 2020 adjusted recorded
13 amount from \$10,927 and \$17,308, respectively. This increase occurred because
14 in 2020, overhead pool costs from the Construction organization began settling to
15 the overhead pool resulting in an increase from prior years. The increase from 2020
16 to 2021 was \$17,308 to \$19,463, respectively.²⁰

17 In addition, as noted in the SoCalGas and SDG&E 2021 Risk Spending Accountability
18 Report (RSAR), the report discusses the variance related to the Pipeline Safety Enhancement
19 Plan Project Management Office (PSEP PMO) shifting costs to the Supervision and Engineering
20 Overhead Pool account.²¹ In the RSAR, the PSEP PMO line item shows an underspend related
21 to the cost shifting, specifically stating:

22 The spending variance is primarily due to a re-organization of PMO functions
23 related to this workpaper into a large capital delivery organization. The re-
24 organization necessitated the support of PMO employees to be spread to both PSEP
25 and non-PSEP projects across the portfolio; therefore, capital costs are now either
26 included in the projects themselves or applied to Company overhead pools.²²

18 Ex. CA-02 (Sierra) at 19.

19 See Appendix B at MTM-B-2-6 for PAO-SCG-DR-099-MPS, Questions 3a through 3d and Q4.

20 *Id.* at B-2.

21 RSAR, Attachment B at B-80-83.

22 *Id.* at B-78-79.

1 SoCalGas recognizes that these shifts in costs create a challenge when selecting the
2 appropriate forecast. SoCalGas has demonstrated that its forecasting assumptions are reasonable
3 and justified. The Commission should adopt SoCalGas’s request of \$18,899,000 for the
4 Supervision and Engineering Overhead Pool as reasonable.

5 **2. TURN**

6 TURN takes issue with SoCalGas’s capital forecast methodology utilizing a three-year
7 average and suggests that a five-year historical average would be more reasonable.²³ SoCalGas
8 disagrees with TURN as it fails to recognize the significant changes experienced by the account
9 within the 2020 and 2021 timeframe when the PSEP PMO construction organization cost began
10 to settle in the Supervision and Engineering overhead pool. As noted earlier, SoCalGas captured
11 this variance within the RSAR that clearly shows underspending by the PSEP PMO construction
12 organization. Further, TURN did not provide any justification as to why SoCalGas’s
13 methodology should be rejected.

14 SoCalGas requests that the Commission reject TURN’s five-year forecast
15 recommendation as a five-year average is not appropriate to reflect the recent and significant
16 changes experienced by the account or the organization’s current and future needs. The
17 Commission should adopt SoCalGas’s request of \$18,899,000 for the Supervision and
18 Engineering Overhead Pool as reasonable.

19 **C. Morongo Rights of Way Memorandum Account**

20 **1. TURN and SCGC**

21 TURN and SCGC take issue with \$4.6 million of pre-2019 expenses incurred as a result
22 of renewal efforts of the Morongo rights of way, claiming that SoCalGas inappropriately
23 included this amount in its revenue requirement recorded to the Morongo Rights of Way
24 Memorandum Account (MROWMA). TURN and SCGC recommend a \$4.6 million
25 disallowance for TY 2024 associated with the MROWMA.²⁴

26 SoCalGas disagrees with TURN and SCGC. In their testimony, TURN and SCGC
27 incorrectly cite to D.18-04-012 for support, stating that the decision denied creation of a
28 memorandum account to track incremental revenue requirement related to pre-construction

²³ Ex. TURN-05 (Walker) at 15.

²⁴ Ex. TURN-SCGC-02 (Yap) at 1.

1 expenses for possible relocation efforts, pending the outcome of the Morongo rights of way
2 renewal efforts. However, TURN and SCGC fail to recognize that this denial was specific to the
3 TY 2016 GRC cycle period and related to pre-construction expenses. In anticipation of the
4 expiring rights-of-way, SoCalGas completed pre-construction activities and recorded costs in
5 separate internal orders, including removal of equipment within the Morongo reservation which
6 were excluded from the MROWMA in recognition of D.18-04-012, ruling to not include pre-
7 construction activity. The pre-2019 expenses incurred are related to obtaining the rights-of-way,
8 as appropriate activities related to the completion of the capital project can be capitalized.

9 Further, as explained in the rebuttal testimony of witness Rae Marie Yu for Regulatory
10 Accounts (Ex. SCG-238), Cal Advocates performed a financial examination of the costs
11 recorded to the MROWMA. As part of their examination, SoCalGas provided the same list of
12 expenses to Cal Advocates that was provided to TURN-SCGC. Upon completion of Cal
13 Advocates' audit, Cal Advocates "makes no recommended adjustments to the balances of the
14 selected regulatory accounts."²⁵

15 Therefore, the Commission should reject TURN and SCGC's recommendations as
16 unsupported. The Commission should adopt SoCalGas's request for the recovery of the
17 MROWMA balance, as of December 31, 2023.

18 **V. CONCLUSION**

19 To summarize, SoCalGas recommends that the Commission should adopt SoCalGas's
20 actual O&M and capital expenses for 2022 and forecasted O&M and capital expenses for 2023
21 and 2024 as reasonable. In general, the forecasted O&M expenses were not contested by Cal
22 Advocates and TURN. In areas of proposed reductions such as those proposed by TURN for the
23 MROWMA, SoCalGas explained that pre-2019 expenses related to the negotiation of the Rights-
24 of-Way and costs related to pre-construction have been removed consistent with prior GRC
25 decisions. The O&M expenses contested by PCF, should be approved to determine the viability
26 of hydrogen blending to meet California's progress to reach its net zero emissions goal by 2045.

²⁵ Cal Advocates Report on the Results of Operations for San Diego Gas & Electric Company and Southern California Gas Company Test Year 2024 General Rate Case regarding Financial Examination, Miscellaneous Revenues, and Regulatory Accounts, dated March 27, 2023 (S. Chia/J. Lee) (Ex. CA-19) at 35.

1 SoCalGas should continue to explore the hydrogen pathway to understand the impact and benefit
2 to California and SoCalGas's customers.

3 TURN in addition, recommended a reduction to the "Engineering and Supervision"
4 overhead pool accounts by providing a five-year average as the trendline; however, as
5 mentioned, the five-year average fails to account for the changes experienced in the Engineering
6 and Supervision overhead pool account within recent years and would be inappropriate to
7 account for the large increase due to the combining of the charges from the Pipeline Safety
8 Enhancement Plan Overhead construction. Further, TURN's five-year average forecasting
9 methodology is not representative of the current organization or the organization's future needs.

10 This concludes my prepared rebuttal testimony.

APPENDIX A
GLOSSARY OF TERMS

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GLOSSARY OF TERMS

ACRONYM	DEFINITION
AFUDC	Allowance for Funds Used During Construction
CPUC	California Public Utilities Commission
D.	Decision
M	Millions
MROWMA	Morongo Rights of Way Memorandum Account
O&M	Operations and Maintenance
PAO	Public Advocates Office of the California Public Utilities Commission (Cal Advocates)
PCF	Protect Our Communities Foundation
PSEP OH	Pipeline Safety Enhancement Plan Overhead
PSEP PMO	The Pipeline Safety Enhancement Plan Project Management Office
ROW	Rights of Way
RSAR	Risk Spending Accountability Report
SB	Senate Bill
SCG	Southern California Gas Company
SCGC	Southern California Generation Coalition
SDG&E	San Diego Gas & Electric Company
SoCalGas	Southern California Gas Company
TURN	The Utility Reform Network
TY	Test Year

APPENDIX B
Data Request Response

PAO-SCG-099-MPS

Data Request Number: PAO-SCG-099-MPS

Proceeding Name: A2205015_016 - SoCalGas and SDGE 2024 GRC

Publish To: Public Advocates Office

Date Received: 1/23/2023

Date Responded: 2/3/2023

3. Referring to Exhibit SCG-07, page MTM-39, Supervision and Engineering Overhead Pool. Please answer the following questions:

a) Please explain in detail why the peak is in 2021 for the adjusted recorded amount.

SoCalGas Response 3a:

Pursuant to Rule 10.1 of the Commission's Rules of Practice and Procedure, SoCalGas objects to this request to the extent it misstates Exhibit SCG-07 by stating that the "peak is in 2021". Subject to and without waiving this objection, SoCalGas provides the following:

SoCalGas notes that there is an increase from 2019 to 2020 adjusted recorded amount from \$10,927 and \$17,308, respectively. This increase occurred because in 2020, overhead pool costs from the Construction organization began settling to the overhead pool resulting in an increase from prior years. The increase from 2020 to 2021 was \$17,308 to \$19,463, respectively.

Data Request Number: PAO-SCG-099-MPS

Proceeding Name: A2205015_016 - SoCalGas and SDGE 2024 GRC

Publish To: Public Advocates Office

Date Received: 1/23/2023

Date Responded: 2/3/2023

Question 3-Continued

b) Please provide actual recorded amount for 2022.

SoCalGas Response 3b:

Pursuant to Rule 10.1 of the Commission's Rules of Practice and Procedure, SoCalGas objects to the request for "actual recorded amount for 2022" as unduly burdensome. As addressed in the Scoping Memo issued by assigned Commissioner Houck, dated October 3, 2022, SoCalGas will provide recorded 2022 expenditures by March 13, 2023.

Data Request Number: PAO-SCG-099-MPS

Proceeding Name: A2205015_016 - SoCalGas and SDGE 2024 GRC

Publish To: Public Advocates Office

Date Received: 1/23/2023

Date Responded: 2/3/2023

Question 3-Continued

c) Please explain in detail the \$3.0 million increase in 2024?

SoCalGas Response 3c:

In 2024, SoCalGas estimates \$3.0 million for non-labor consultant costs to address estimated increase in volume of capital infrastructure projects (See Ex. SCG-R-CWP at page 34).

Data Request Number: PAO-SCG-099-MPS

Proceeding Name: A2205015_016 - SoCalGas and SDGE 2024 GRC

Publish To: Public Advocates Office

Date Received: 1/23/2023

Date Responded: 2/3/2023

Question 3-Continued

d) Please provide supporting documentation, such as invoices, contracts, fees, other.

SoCalGas Response 3d:

SoCalGas performed a diligent search and reasonable inquiry for documentation responsive to the request. As a result of that effort, SoCalGas was not able to locate documentation responsive to the request in its possession at this time.

Data Request Number: PAO-SCG-099-MPS

Proceeding Name: A2205015_016 - SoCalGas and SDGE 2024 GRC

Publish To: Public Advocates Office

Date Received: 1/23/2023

Date Responded: 2/3/2023

4. If SCG is not able to provide the requested information to all the questions above, state the reason in the response.

SoCalGas Response 4:

See responses to the questions above.