

Company: Southern California Gas Company (U 904 G)
Proceeding: 2024 General Rate Case
Application: A.22-05-015
Exhibit: SCG-39-2R

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

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA



November 2022

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SUMMARY

Southern California Gas Company (SoCalGas) proposes \$4,398,305,000 for its Test Year (TY) 2024 General Rate Case (GRC) revenue requirement.

1 **SECOND REVISED PREPARED DIRECT TESTIMONY OF**
2 **RYAN HOM**
3 **(SUMMARY OF EARNINGS)**

4 **I. INTRODUCTION**

5 My testimony presents the results of the Results of Operations (RO) model for SoCalGas.
6 The RO model is designed to meet the requirements set forth in the California Public Utilities
7 Commission's (CPUC or Commission) Rate Case Plan¹ and prior GRC decisions. The RO
8 model compiles all of the cost estimates put before the Commission in this proceeding into an
9 income statement format to estimate the amount of revenue needed for SoCalGas recover its
10 costs to provide service and to earn an authorized rate of return on its investment. The inputs
11 used in the RO model include SoCalGas forecasted expenses, taxes, depreciation, return, and rate
12 base, which are provided in Tables RH-1 through 15 (see Appendix B). The results of the RO
13 model culminate in the summary of earnings detailing the 2024 revenue requirement request.

14 Pursuant to the Administrative Law Judge's Ruling issued on October 28, 2022, this
15 exhibit has been revised to exclude information regarding the Ventura Compressor
16 Modernization (VCM) Project. On October 3, 2022, the assigned Commissioner's Scoping
17 Memo and Ruling (Scoping Memo) ruled that Southern California Gas Company should file a
18 separate formal Application for its VCM Project.² Incorporating the result of these changes into
19 SoCalGas's revenue requirement request results in a net increase in the overall revenue
20 requirement of \$0.8 million.³ Table 1 below summarizes changes to the 2024 revenue
21 requirement.
22

¹ See D.20-01-002.

² Application (A.) 22-05-015.

³ Projects with capital spending in the forecast years (2022-2024) that are expected to go in-service after the Test Year are included in the RO Model for overhead allocation purposes. When projects with Post-Test Year in service dates are removed from the RO model, the overheads allocated to the projects are re-allocated, resulting in an increase in revenue requirement.

Table 1
Summary of GRC Revenue Requirement
Changes

(Thousands of Dollars)

	<u>2024</u>
First Revised Filing	4,397,503
VCM Removal	802
Total Second Revised Filing	<u><u>4,398,305</u></u>

1
2 SoCalGas's second revised Test Year 2024 revenue requirement request is
3 \$4,398,305,000, as shown on Table RH-1, Line 3. This table summarizes TY 2024 revenue and
4 costs at both present and at proposed rates. The revenue at present rates is the authorized base
5 margin revenues effective as of January 1, 2022. For details on revenues at present and proposed
6 rates, please refer to the Present and Proposed Gas Transportation Revenues & Rates testimony
7 of Sharim Chaudhury (Exhibit (Ex.) SCG-42).

8 SoCalGas forecasts these expenditures to continue to safely provide utility service to
9 customers, maintain adequate system reliability, enable the clean energy transition, provide
10 responsive customer services, and to comply with governmental regulations and orders
11 applicable to SoCalGas, as discussed by various witnesses' testimony. SoCalGas also seeks to
12 recover costs for taxes and depreciation associated with plant investments. The Tax and
13 Depreciation testimonies of Ragan Reeves (Ex. SCG-33) and Dane A. Watson (Ex. SCG-32),
14 respectively, provide further details. In addition, this request includes the revenue necessary to
15 compensate investors for their capital investment in the utility at the authorized levels adopted in
16 the Cost of Capital proceeding.⁴

⁴ See D.19-12-056.

1 **II. SCOPE**

2 Accumulated balances for regulatory accounts (balancing, tracking, or memorandum)
3 discussed in the Regulatory Accounts testimony of Rae Marie Yu (Ex. SCG-38) are not included
4 in the TY 2024 revenue requirement described in my testimony. There are no deferred revenues
5 included in the TY 2024 estimates. Commodity costs for natural gas are also not addressed in
6 the GRC.

7 **III. ELEMENTS OF THE RO CALCULATION**

8 **A. Revenue Requirement**

9 The total operations and maintenance (O&M) and capital-related costs necessary to
10 support SoCalGas’s rate base that is put into rates is called a revenue requirement. The revenue
11 requirement is collected in two components: (1) miscellaneous revenues, discussed below, and
12 (2) base margin. The base margin portion of the revenue requirement is collected in gas
13 transportation service revenues from SoCalGas’s ratepayers.

14 **B. Miscellaneous Revenues**

15 Miscellaneous revenues consist of fees and revenues collected by SoCalGas for the
16 provision of specific products or services from non-rate sources and any revenues returned to the
17 ratepayers pursuant to previous Commission decisions.⁵ Miscellaneous revenues reduce the
18 amount of gas sales revenues to be collected from customers for gas utility services (*i.e.*, base
19 margin), as explained by the Miscellaneous Revenues testimony of Jackie Roberts (Ex. SCG-37).

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

21 The testimonies addressing operating expenses in this Application describe the estimating
22 methods used and the significant events reflected in forecasts for each expense area. This
23 Application uses cost center structures and project structures consistent with internal budgeting
24 methods in the development of the test year revenue requirement. All summary tables for O&M
25 are presented using a cost center format.⁶

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

⁵ D.19-09-051 at 671.

⁶ D.08-07-046 at 106 (Ordering Paragraph 22).

1 O&M expense estimates for each category of expense are summarized for the 2021
2 recorded and 2024 estimated year in constant 2021 dollars. Constant dollars refer to costs
3 unadjusted for inflation. As described in the Cost Escalation testimony of Scott Wilder
4 (Ex. SCG-36), labor and non-labor escalation rates were applied to the 2021 constant dollar
5 estimates to determine the estimated test year O&M expense in 2024 dollar terms. Certain non-
6 labor O&M expense estimates are not subject to escalation rates and are presented in nominal
7 dollars. These costs are referred to throughout this Application as “Non-Standard Escalation” or
8 NSE. An example of NSE costs is certain contractual costs contained in existing agreements.

9 O&M expense forecasts are presented in testimonies in two groupings: Shared Services
10 (SS) and Non-Shared Services (NSS). SS are O&M expenses incurred by SoCalGas and billed
11 to San Diego Gas & Electric Company (SDG&E) or Corporate Center, as the entity or entities
12 receiving those services (or SS can be billed to SoCalGas if SDG&E incurs O&M expenses for
13 the benefit of SoCalGas). The second group of O&M expenses (NSS) are expenses incurred by
14 SoCalGas that are not subject to billing. Costs have been separated in this manner so that cross-
15 company billings include appropriate overheads and are properly allocated. The O&M SS
16 billings and policy are explained in the joint Shared Services Billing, Shared Assets Billing,
17 Segmentation, & Capital Reassignments testimony of Angel N. Le and Paul D. Malin (Ex. SCG-
18 30/SDG&E-34). In the Summary of Earnings tables of my testimony, O&M expenses
19 summarized on line 21 of Table RH-1 include SS and NSS. Details of the NSS and SS costs are
20 found in Table RH-2.

21 Certain O&M expense forecasts are subject to capitalization and must be partially
22 allocated to capital. In order to properly reassign costs from O&M to capital, the cost center
23 forecasts must first be translated from the cost center format to Federal Energy Regulatory
24 Commission (FERC) Uniform System of Accounts format. The translation is based on 2021
25 recorded FERC settlements with adjustments made by various witnesses to reflect 2024
26 forecasted O&M activities. The finalized cost center factors are used to appropriately map O&M
27 forecasts to FERC accounts to produce the proper basis to apply reassignment ratios. Please see
28 Appendix C for a Cost Center to FERC mapping, which provides the ratio of each cost center’s
29 O&M forecasted allocation to a FERC account. Please see the joint testimony of Ms. Le and Mr.
30 Malin (Ex. SCG-30/SDG&E-34) for details on the development of reassignments factors.

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 utility rate base.
4 Capital investment forecasts are sponsored by various SoCalGas witnesses. The utility rate base
5 is presented in the Rate Base testimony of Patrick D. Moersen (Ex. SCG-31).

6 Mr. Moersen’s testimony also includes a request to capitalize prepaid cloud computing-
7 related costs. Mr. Moersen explains that if the Commission does not adopt SoCalGas’s proposal
8 to capitalize such costs, then the Commission should include the prepaid cloud computing-
9 related costs as O&M.⁷ Appendix D of my testimony provide an illustration of how these
10 proposed capital costs would be translated into O&M in the RO model.

11 **E. Rate of Return**

12 The TY 2024 revenues at Proposed Rates reflect an authorized rate of return of 7.30%
13 based on 10.05% return on equity (ROE).⁸ The authorized rate of return and ROE are not in
14 scope of the instant proceeding. Rather, they are determined through a separate proceeding
15 before the CPUC, the Cost of Capital, and are inputs into the revenue requirement calculation.
16 To the extent SoCalGas’s rate of return and/or ROE changes in the Cost of Capital proceeding,⁹
17 such updates will be reflected in the calculations for the final revenue requirement in this
18 proceeding.

19 **IV. RECORDED DATA**

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

25 **V. RO MODEL ENHANCEMENTS**

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

⁷ See Ex. SCG-31 at Sections IV.A and IV.B.

⁸ SoCalGas Advice Letter 5620 “Update to the Cost of Capital Mechanism (CCM) to Reflect Decision (D.) 19-12-056,” Effective May 15, 2020, approved on December 19, 2019, *available at*:
<https://tariff.socalgas.com/regulatory/tariffs/tm2/pdf/5620.pdf>.

⁹ Application (A.) 22-04-011.

1 **VI. CONCLUSION**

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

5 This concludes my prepared direct testimony.

1 **VII. WITNESS QUALIFICATIONS**

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

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

10 I have previously testified before the Commission.

APPENDIX A

GLOSSARY OF TERMS

APPENDIX A
GLOSSARY OF TERMS

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

APPENDIX B

SUMMARY OF EARNINGS TABLES

Table RH-1
SOCALGAS
TEST YEAR 2024
SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description	2024	2024
		Present Rates (2024\$)	Proposed Rates (2024\$)
1	Base Margin	\$ 3,237,510	\$ 4,280,878
2	Miscellaneous Revenues	103,909	117,427
3	Revenue Requirement	\$ 3,341,419	\$ 4,398,305
<u>Operating and Maintenance Expenses</u>			
4	Gas Distribution	168,426	168,426
5	Gas System	247,993	247,993
6	Transmission	52,058	52,058
7	Gas Storage	47,782	47,782
8	Engineering	33,045	33,045
9	PSEP	54,214	54,214
10	Procurement	5,247	5,247
11	Customer Services	394,425	394,425
12	Information Technology & Cybersecurity	61,204	61,204
13	Support Services	198,337	198,337
14	Administrative and General	753,872	753,872
15	Subtotal (2021\$)	\$ 2,016,603	\$ 2,016,603
16	Shared Services Adjustments	98,308	98,308
17	Reassignments	(251,118)	(251,118)
18	Escalation	106,018	106,018
19	Uncollectibles (0.31%)	9,797	12,954
20	Franchise Fees (1.2259%)	39,903	52,694
21	Total O&M (2024\$)	\$ 2,019,510	\$ 2,035,458
22	Depreciation & Amortization	970,383	970,383
23	Taxes on Income	(116,369)	194,175
24	Taxes Other Than on Income	225,524	225,524
25	Total Operating Expenses	3,099,049	3,425,540
26	Return	242,370	972,765
27	Rate Base	13,313,013	13,325,549
28	Rate of Return	1.82%	7.30%

Table RH-2
SOCALGAS
TEST YEAR 2024

(Thousands of Dollars)

Line No.	Description	2024	2024	2024
		Non-Shared Services Proposed Rates (2021\$)	Shared Services Proposed Rates (2021\$)	Total Proposed Rates (2021\$)
1	Base Margin			
2	Miscellaneous Revenues			
3	Revenue Requirement			
	<u>OPERATING & MAINTENANCE EXPENSES</u>			
4	Gas Distribution	168,016	410	168,426
5	Gas System	235,635	12,358	247,993
6	Transmission	38,756	13,302	52,058
7	Gas Storage	47,443	339	47,782
8	Engineering	16,446	16,599	33,045
9	PSEP	54,214	-	54,214
10	Procurement	5,247	-	5,247
11	Customer Services	388,252	6,173	394,425
12	Information Technology & Cybersecurity	29,971	31,233	61,204
13	Support Services	169,945	28,392	198,337
14	Administrative and General	745,216	8,656	753,872
15	Subtotal (2021\$)	1,899,141	117,462	2,016,603
A	Shared Services Billed Out	-	(20,927)	(20,927)
B	Shared Services Billed In	-	55,308	55,308
C	Shared Services Overhead Credit	-	(15,252)	(15,252)
D	Shared Services Billed In Overheads	-	24,645	24,645
E	Corporate Reallocation	3,017	-	3,017
F	Subtotal	3,017	43,773	46,791
G	Shared Asset Expense	18,449	-	18,449
H	Billed Capital Overhead Credit	-	-	-
I	SOP 98 Expense	33,068	-	33,068
16	Total Shared Services Adjustments	54,534	43,773	98,308

Table RH-3
SOCALGAS
TEST YEAR 2024
GAS DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Mario A. Aguirre	2GD000	Field Support	18,401	22,194	24,133
Mario A. Aguirre	2GD001	Leak Survey	10,448	7,548	8,301
Mario A. Aguirre	2GD002	R - Locate & Mark	19,092	21,302	23,407
Mario A. Aguirre	2GD003	Main Maintenance	15,362	8,957	9,452
Mario A. Aguirre	2GD004	Service Maintenance	5,789	5,004	5,474
Mario A. Aguirre	2GD005	Tools Fittings & Materials	20,555	24,728	25,879
Mario A. Aguirre	2GD006	Leakage	25,637	17,214	18,714
Mario A. Aguirre	2GD007	Measurement & Regulation	10,402	11,150	12,176
Mario A. Aguirre	2GD008	Cathodic Protection	17,338	18,480	19,801
Mario A. Aguirre	2GD009	Asset Management	13,119	15,691	17,164
Mario A. Aguirre	2GD010	Operations & Management	10,769	11,642	12,760
Mario A. Aguirre	2GD011	Regional Public Affairs	3,981	4,106	4,487
		Total	<u>170,893</u>	<u>168,016</u>	<u>181,748</u>
		Total NSS	<u>170,893</u>	<u>168,016</u>	<u>181,748</u>
Mario A. Aguirre	2200-0431	Field Services Leadership & Operations Assessment	410	410	440
		Total	<u>410</u>	<u>410</u>	<u>440</u>
		Total SS	<u>410</u>	<u>410</u>	<u>440</u>
		Total Gas Distribution	<u>\$ 171,303</u>	<u>\$ 168,426</u>	<u>\$ 182,188</u>

Table RH-4
SOCALGAS
TEST YEAR 2024
TRANSMISSION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021	2024	2024
			Adjusted-Recorded (2021\$)	Estimated (2021\$)	Estimated (2024\$)
Rick H. Chiapa	2GT000	Pipeline and Instrumentation Operations	17,827	18,713	20,417
Rick H. Chiapa	2GT001	Compressor Station Operations	10,672	12,003	12,893
Rick H. Chiapa	2GT002	Cathodic Protection Operations	1,353	1,353	1,472
Rick H. Chiapa	2GT003	Technical Services	7,519	5,374	5,667
Rick H. Chiapa	2GT004	Storage Products Manager	158	164	179
Rick H. Chiapa	2GT005	Control Center Modernization	690	1,149	1,241
Total			38,219	38,756	41,869
Total NSS			38,219	38,756	41,869
Rick H. Chiapa	2200-0253	Director of Gas Transmission - 2200-0253	184	238	255
Rick H. Chiapa	2200-0265	FOM East Transmission - 2200-0265	376	376	403
Rick H. Chiapa	2200-0328	Capacity Products Support - 2200-0328	686	686	736
Rick H. Chiapa	2200-0329	SCADA Operations - 2200-0329	1,186	1,291	1,385
Rick H. Chiapa	2200-0330	Transmission & Storage Strategy Manager 2200-0330	906	906	972
Rick H. Chiapa	2200-0931	Governance & Compliance 2200-0931	464	900	965
Rick H. Chiapa	2200-2158	Gas Scheduling - 2200-2158	796	796	854
Rick H. Chiapa	2200-2173	FOM Compressor Station Operations 2200-2173	565	566	607
Rick H. Chiapa	2200-2289	Gas Control - 2200-2289	2,982	6,683	7,168
Rick H. Chiapa	2200-2329	Gas Transmission Planning - 2200-2329	860	861	923
Total			9,005	13,302	14,267
Total SS			9,005	13,302	14,267
Total Transmission			\$ 47,224	\$ 52,058	\$ 56,136

Table RH-5
SOCALGAS
TEST YEAR 2024
GAS SYSTEM
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021	2024	2024
			Adjusted-Recorded (2021\$)	Estimated (2021\$)	Estimated (2024\$)
Amy Kitson	2TD001	TIMP	103,656	135,433	143,559
Amy Kitson	2TD002	DIMP	45,320	53,158	56,374
Amy Kitson	2TD003	SIMP	16,800	16,675	17,758
Amy Kitson	2TD004	FIMP	-	14,953	15,973
Amy Kitson	2TD005	Gas Safety Enhancement Programs	-	1,656	1,751
Total			165,776	221,875	235,415
Wallace E. Rawls	2SI001	Gas Operations Training & Development	5,509	6,479	7,036
Wallace E. Rawls	2SI002	Enterprise Asset Management	1,779	4,911	5,209
Wallace E. Rawls	2SI003	Damage Prevention	1,612	675	706
Wallace E. Rawls	2SI004	Emissions Strategy Program	-	-	-
Wallace E. Rawls	2SI005	High Pressure Project Record Closeout	669	1,088	1,187
Wallace E. Rawls	2SI006	GIS Data Asset Integrity	490	607	662
Total			10,059	13,760	14,800
Total NSS			175,835	235,635	250,215
Amy Kitson	2200-7000	TIMP Support for SDG&E	1,496	1,591	1,707
Amy Kitson	2200-7001	DIMP Support for SDG&E	624	794	851
Amy Kitson	2200-7002	FIMP Support for SDG&E	-	100	107
Amy Kitson	2200-7003	Gas Safety Enhancement Programs Support for SDG&E	-	14	15
Total			2,120	2,499	2,680
Wallace E. Rawls	2200-0970	Policy Qa/Qc & Effectiveness	591	809	868
Wallace E. Rawls	2200-0975	Damage Prevention Program Management	29	292	313
Wallace E. Rawls	2200-2023	Field Technologies	376	450	483
Wallace E. Rawls	2200-2144	Gas Systems Staff	168	168	180
Wallace E. Rawls	2200-2344	Operator Qualification	1,912	3,043	3,264
Wallace E. Rawls	2200-2345	Gas Operations Construction & Maintenance Staff	654	654	702
Wallace E. Rawls	2200-2417	Shared Public Awareness Activities	102	547	587
Wallace E. Rawls	2200-2484	Leakage Policy & Technologies	330	429	460
Wallace E. Rawls	2200-2623	Damage Prevention Strategies	1,439	3,466	3,717
Total			5,601	9,859	10,575
Total SS			7,721	12,358	13,255
Total Gas System			\$ 183,556	\$ 247,993	\$ 263,470

Table RH-6
SOCALGAS
TEST YEAR 2024
GAS STORAGE
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Lawrence T. Bittleston	2US000	Underground Storage	6,686	4,888	5,151
Lawrence T. Bittleston	2US001	Aboveground Storage	36,421	42,555	45,742
		Total	<u>43,107</u>	<u>47,443</u>	<u>50,893</u>
		Total NSS	<u>43,107</u>	<u>47,443</u>	<u>50,893</u>
Lawrence T. Bittleston	2200-2629	VP TRANS & STORAGE	368	339	363
		Total	<u>368</u>	<u>339</u>	<u>363</u>
		Total SS	<u>368</u>	<u>339</u>	<u>363</u>
		Total Gas Storage	<u>\$ 43,475</u>	<u>\$ 47,782</u>	<u>\$ 51,256</u>

Table RH-7
SOCALGAS
TEST YEAR 2024
ENGINEERING
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Maria T. Martinez	2EN000	EAC, Materials Lab, NDE, Materials and Eqp, Compressor, Admn, Applied Tech, MQM	6,352	7,083	7,663
Maria T. Martinez	2EN001	LROW/GIS	3,689	3,931	4,179
Maria T. Martinez	2EN002	NGV, Measurement, Instrument Shop	4,850	4,712	5,093
Maria T. Martinez	2EN003	Aviation Services, RD&D Ops, RD&D Emissions, Plastic Piping Systems	597	720	785
		Total	<u>15,488</u>	<u>16,446</u>	<u>17,721</u>
		Total NSS	<u>15,488</u>	<u>16,446</u>	<u>17,721</u>
Maria T. Martinez	2200-0026	Electrical, Process, Mechanical Engineering, Info Tech, and Instrument & Control	2,199	2,431	2,607
Maria T. Martinez	2200-0300	GE Director, GE/SI Vice President, and Hydrogen	2,608	3,644	3,908
Maria T. Martinez	2200-0309	Measurement and Regulation	2,077	2,310	2,478
Maria T. Martinez	2200-0311	Measurement	1,498	1,413	1,515
Maria T. Martinez	2200-0318	Pipeline Engineering Manager	103	204	218
Maria T. Martinez	2200-0320	Research, Plastics, and Aviation	91	79	84
Maria T. Martinez	2200-0322	Pipeline Engineering Design	3,528	3,137	3,364
Maria T. Martinez	2200-1096	Project Management and Engineering	123	447	479
Maria T. Martinez	2200-1178	Engineering Analysis Center (Chemical)	2,211	2,662	2,856
Maria T. Martinez	2200-2627	Metrology	244	274	294
		Total	<u>14,682</u>	<u>16,599</u>	<u>17,804</u>
		Total SS	<u>14,682</u>	<u>16,599</u>	<u>17,804</u>
		Total Engineering	<u>\$ 30,170</u>	<u>\$ 33,045</u>	<u>\$ 35,525</u>

Table RH-8
SOCALGAS
TEST YEAR 2024
PROCUREMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Martin F. Lazarus	2SP000	Gas Acquisition	5,082	5,247	5,746
	Total		5,082	5,247	5,746
	Total NSS		5,082	5,247	5,746
	Total SS		-	-	-
	Total Procurement		5,082	5,247	5,746

Table RH-9
SOCALGAS
TEST YEAR 2024
CUSTOMER SERVICES
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Daniel J. Rendler	2FC001	Customer Services - Operations	106,123	129,221	141,720
Daniel J. Rendler	2FC002	Customer Services - Supervision	12,006	12,104	13,281
Daniel J. Rendler	2FC003	Customer Services - Support	12,706	14,385	15,791
Daniel J. Rendler	2FC004	Customer Services - Dispatch	14,066	14,091	15,490
Daniel J. Rendler	2FC005	Customer Services - MSA Inspection Program	25,319	25,710	28,248
Daniel J. Rendler	2FC006	Customer Services - Advanced Meter Operations	8,323	14,202	15,162
		Total	<u>178,543</u>	<u>209,713</u>	<u>229,691</u>
Brian C. Prusnek	2IN001	CI-Strategic Communications & Engagement	9,142	11,395	12,203
Brian C. Prusnek	2IN002	CI-Customer Programs & Assistance	2,041	4,108	4,305
Brian C. Prusnek	2IN004	CI - Customer Solutions	10,464	11,674	12,744
		Total	<u>21,647</u>	<u>27,177</u>	<u>29,252</u>
Bernardita M. Sides	2OO000	CCC - Operations	24,726	26,828	29,488
Bernardita M. Sides	2OO001	CCC - Support	8,676	8,991	9,720
Bernardita M. Sides	2OO002	Branch Offices	9,649	12,246	13,359
Bernardita M. Sides	2OO003	Billing Services	5,057	5,214	5,722
Bernardita M. Sides	2OO004	Credit and Collections	5,035	6,694	7,201
Bernardita M. Sides	2OO005	Remittance Processing	18,719	16,633	17,131
Bernardita M. Sides	2OO006	Customer Service Other Office Operations and Technology	6,106	6,188	6,756
Bernardita M. Sides	2OO007	Measurement Data Ops (MDO)	1,149	1,098	1,204
		Total	<u>79,117</u>	<u>83,892</u>	<u>90,581</u>
Armando Infanzon	2RD000	Clean Fuels Infrastructure Development	8,195	20,400	21,607
Armando Infanzon	2RD001	R-Research Development and Demonstration	18,040	23,249	24,469
Armando Infanzon	2RD002	Clean Energy Innovations Project Management Office	297	1,592	1,747
Armando Infanzon	2RD003	Sustainability	1,930	1,982	2,148
		Total	<u>28,462</u>	<u>47,223</u>	<u>49,971</u>
Evan D. Goldman	2CI000	Customer Services - CIS Replacement Program	1,815	20,247	21,285
		Total	<u>1,815</u>	<u>20,247</u>	<u>21,285</u>
		Total NSS	<u>309,584</u>	<u>388,252</u>	<u>420,780</u>
Daniel J. Rendler	2200-0942	Customer Services - Staff Manager	1,392	1,618	1,735
		Total	<u>1,392</u>	<u>1,618</u>	<u>1,735</u>
Bernardita M. Sides	2200-0355	Payment Processing	3,848	4,058	4,353
Bernardita M. Sides	2200-2247	Manager of Remittance Processing	498	498	534
		Total	<u>4,346</u>	<u>4,556</u>	<u>4,886</u>
		Total SS	<u>5,738</u>	<u>6,173</u>	<u>6,621</u>
		Total Customer Services	<u>\$ 315,322</u>	<u>\$ 394,425</u>	<u>\$ 427,402</u>

Table RH-10
SOCALGAS
TEST YEAR 2024
INFORMATION TECHNOLOGY & CYBERSECURITY
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Tia L. Ballard	21T001	Non-Shared Operational Applications	4,844	5,959	6,393
Tia L. Ballard	21T002	Non-Shared Operational IT - Customer Services Field	4,831	4,437	4,757
Tia L. Ballard	21T004	Non-Shared Operational Infrastructure	8,391	11,891	12,455
Tia L. Ballard	21T006	Non-Shared Operational Support	364	614	668
Tia L. Ballard	21T007	IT Applications NSS	450	451	472
Tia L. Ballard	21T013	Non-Shared Operational Manager, Performance and Organizational	1,614	1,602	1,760
Tia L. Ballard	21T017	Non-Shared Operational IT - Asset Management	3,965	5,017	5,399
		Total	24,459	29,971	31,904
		Total NSS	24,459	29,971	31,904
Tia L. Ballard	2200-0302	Shared Operational Systems and Technology Gas Ops	6,885	8,665	9,295
Tia L. Ballard	2200-0346	Shared Support	717	845	906
Tia L. Ballard	2200-0619	Shared Operational Infrastructure	6,896	5,292	5,677
Tia L. Ballard	2200-1220	Shared Operational Support	3,013	1,604	1,720
Tia L. Ballard	2200-2089	Shared Operational Applications	1,887	2,078	2,229
Tia L. Ballard	2200-2272	Shared Applications	1,617	5,009	5,372
Tia L. Ballard	2200-2453	Shared Infrastructure	2,372	655	702
Tia L. Ballard	2200-2494	Shared Operational Advance Analytics and Innovation	2,314	3,115	3,341
		Total	25,701	27,263	29,242
Lance R. Mueller	2200-0430	Shared Cybersecurity	3,850	3,970	4,258
		Total	3,850	3,970	4,258
		Total SS	29,551	31,233	33,501
		Total Information Technology & Cybersecurity	54,010	61,204	65,405

Table RH-11
SOCALGAS
TEST YEAR 2024
SUPPORT SERVICES
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021	2024	2024
			Adjusted-Recorded (2021\$)	Estimated (2021\$)	Estimated (2024\$)
Albert J. Garcia	2EV000	Environmental	7,230	9,126	9,873
Albert J. Garcia	2EV001	RNERBA-ENV FEES-REFUNDABLE	16,439	16,685	17,530
		Total	23,669	25,811	27,403
Joseph Chow	2SS001	Inventory And Logistics	17,720	17,720	18,983
Joseph Chow	2SS002	Fabrication & Tool Repair	2,592	2,592	2,775
Joseph Chow	2SS003	Procurement	2,413	3,288	3,588
Joseph Chow	2SS004	Office Services	2,166	2,166	2,267
Joseph Chow	2SS005	Supplier Diversity	928	928	1,000
Joseph Chow	2SS006	VP SUPPLY MANAGEMENT & LOGISTICS	697	568	616
Joseph Chow	2SS007	Supply Chain & Support Services Pmo	3,601	3,761	4,024
		Total	30,117	31,023	33,253
Michael S. Franco	2RF001	Director	926	482	521
Michael S. Franco	2RF002	Maintenance Operations	27,641	30,153	32,035
Michael S. Franco	2RF003	Fleet Management	28,128	39,169	41,130
Michael S. Franco	2RF004	Zero Emission Vehicles & Renewable Natural Gas Vehicles	120	13,301	13,919
Michael S. Franco	2RF005	Telematics Service Fees	-	2,635	2,758
		Total	56,815	85,740	90,363
Brenton K. Guy	2RE001	Scg Rents	2,290	2,502	2,502
Brenton K. Guy	2RE002	Scg Real Estate	547	600	646
Brenton K. Guy	2RE004	Facility Operations	24,564	24,269	25,693
		Total	27,401	27,371	28,841
		Total NSS	138,002	169,945	179,860
Joseph Chow	2200-0620	Procurement	1,838	1,987	2,132
Joseph Chow	2200-2437	Procurement	2,480	2,479	2,659
		Total	4,318	4,467	4,791
Brenton K. Guy	2200-0618	GCT RENTS	16,794	17,486	17,390
Brenton K. Guy	2200-0696	Facilities - Monterey Park Mgr	2,203	2,500	2,682
Brenton K. Guy	2200-0735	FACILITIES GCT	1,205	1,261	1,352
Brenton K. Guy	2200-0766	Facilities Mgr - Pico Rivera	-	409	439
Brenton K. Guy	2200-2284	SCG MICROWAVE RENTS	2,061	2,269	2,272
		Total	22,263	23,925	24,135
		Total SS	26,581	28,392	28,926
		Total Support Services	\$ 164,583	\$ 198,337	\$ 208,787

Table RH-12
SOCALGAS
TEST YEAR 2024
ADMINISTRATIVE AND GENERAL
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021	2024	2024
			Adjusted-Recorded (2021\$)	Estimated (2021\$)	Estimated (2024\$)
Sara P. Mijares	2AG001	Innovation Support	83	309	339
Sara P. Mijares	2AG002	Accounting Operations	4,495	4,837	5,295
Sara P. Mijares	2AG003	Financial Systems And Innovation	1,551	1,793	1,970
Sara P. Mijares	2AG004	Finance	2,049	2,247	2,469
Sara P. Mijares	2AG005	Financial & Operational Planning	5,526	5,936	6,516
Sara P. Mijares	2AG006	Business Strategy & Energy Policy	2,880	4,869	5,295
Sara P. Mijares	2AG007	Legal	8,379	8,743	9,599
Sara P. Mijares	2AG008	Regulatory Tariffs & Info	833	1,015	1,110
Sara P. Mijares	2AG010	Claims Payments And Recovery	5,650	8,467	8,861
Sara P. Mijares	2AG011	External Affairs	2,143	2,454	2,682
Sara P. Mijares	2AG013	Controller & Cfo	379	633	690
		Total	33,968	41,303	44,827
Debbie S. Robinson	2CP000	Compensation - Variable Pay (Grc Use Only)	107,480	116,699	128,282
Debbie S. Robinson	2PB000	Health Benefits - Medical	137,211	187,714	187,714
		Total	244,691	304,413	315,996
Abigail M. Nishimoto	2HR001	Executive Offices	4,005	4,005	4,239
Abigail M. Nishimoto	2HR003	Scg Director Perf & Orgnl Strategy	1,207	1,547	1,699
Abigail M. Nishimoto	2HR004	Scg Director Hr Services	11,112	12,451	13,556
Abigail M. Nishimoto	2HR005	Scg Director Labor Relations & Wellness	3,047	3,383	3,678
Abigail M. Nishimoto	2HR006	Workers Comp And Long Term Disability	21,847	23,801	24,908
Abigail M. Nishimoto	2HR007	Scg Director Org Effectiveness	2,987	3,142	3,423
Abigail M. Nishimoto	2HR008	Scg Diversity, Equity And Inclusion Director	638	886	962
		Total	44,843	49,215	52,464
Peter H. Andersen	2PN000	Employee Pension	150,465	170,718	170,718
		Total	150,465	170,718	170,718
Frederick R. Cooper	2SE000	Secc Outside Services Employed - F923.1	76,871	74,806	74,806
		Total	76,871	74,806	74,806
Dennis J. Gaughan	2SN000	Secc Property Insurance Non-Nuclear - 924.0	65,311	83,239	83,239
		Total	65,311	83,239	83,239
Neena N. Master	2SM000	Safety Management Systems	963	2,348	2,500
Neena N. Master	2SM001	Emergency Services	2,007	3,028	3,305
Neena N. Master	2SM002	Continuous Improvement	1,062	1,644	1,803
Neena N. Master	2SM003	Safety Management	3,819	6,525	6,999
Neena N. Master	2SM004	Strategy	621	1,109	1,212
Neena N. Master	2SM005	Technology & Analytics	1,339	2,181	2,351
Neena N. Master	2SM006	Risk Management	3,851	4,687	5,038
		Total	13,662	21,522	23,208
		Total NSS	629,811	745,216	765,258

Table RH-12
SOCALGAS
TEST YEAR 2024
ADMINISTRATIVE AND GENERAL
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021	2024	2024
			Adjusted-Recorded (2021\$)	Estimated (2021\$)	Estimated (2024\$)
Sara P. Mijares	2200-2075	Regulatory Case Management	1,002	1,081	1,160
Sara P. Mijares	2200-2095	Claims Management	1,460	1,639	1,758
Sara P. Mijares	2200-2305	Director Of Regulatory Affairs	431	321	344
Sara P. Mijares	2200-2307	Gas Rates And Analysis	249	442	474
Sara P. Mijares	2200-2308	Gas Demand Forecasting And Economic Analysis	868	964	1,034
Sara P. Mijares	2200-2374	Grc And Revenue Requirements	519	455	488
Sara P. Mijares	2200-2401	Regulatory Affairs Strategy Manager	124	156	167
Sara P. Mijares	2200-2462	Grc And Revenue Requirements	496	637	684
Sara P. Mijares	2200-2544	Grc And Revenue Requirements	300	252	270
		Total	<u>5,449</u>	<u>5,947</u>	<u>6,378</u>
Abigail M. Nishimoto	2200-2397	Ecs System Reporting	324	324	348
		Total	<u>324</u>	<u>324</u>	<u>348</u>
Neena N. Master	2200-2409	Compliance Assurance	399	530	569
Neena N. Master	2200-2473	Pipeline Safety & Compliance	882	1,010	1,084
Neena N. Master	2200-2551	Pipeline Safety Oversight	627	845	906
		Total	<u>1,908</u>	<u>2,386</u>	<u>2,559</u>
		Total SS	<u>7,681</u>	<u>8,656</u>	<u>9,285</u>
		Total A&G	<u>\$ 637,492</u>	<u>\$ 753,872</u>	<u>\$ 774,543</u>

Table RH-13
SOCALGAS
TEST YEAR 2024
PIPELINE SAFETY ENHANCEMENT PROGRAM
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
William G.	2PS000	PSEP P2A Hydrotests	64,474	54,214	56,967
		Total	64,474	54,214	56,967
		Total NSS	64,474	54,214	56,967
		Total SS	-	-	-
		Total PSEP	\$ 64,474	\$ 54,214	\$ 56,967

Table RH-14
SOCALGAS
Working Cash Adjustment to Rate Base (Net Working Cash Requirement)
(\$ in Thousands)

Line No.	Description	2021 Recorded			2024 Proposed		
		Expenses	Average No. of Days Lag	Dollar-Days Lag	Expenses	Average No. of Days Lag	Dollar-Days Lag
1	Commodities - Gas	1,529,423	42.00	64,235,761	1,316,738	42.00	55,302,976
2	Payroll Expense	665,218	13.20	8,784,140			
3	F. I. C. A	49,698	12.46	619,320			
4	Federal/State Unemployment Insurance	1,248	76.05	94,888			
5	Incentive Compensation Plan	60,941	252.00	15,357,194			
6	Employee Benefits	302,180	21.47	6,487,795			
7	Goods & Services	850,242	35.05	29,800,937			
8	Corporate Charges	156,469	20.91	3,271,534			
9	Real Estate Rental	24,383	(19.90)	(485,214)			
10	Materials Issued from Stores	20,296	0.00	0			
11	Property/Ad Valorem/Franchise Taxes	364,366	79.47	28,956,182			
12	Federal Income Taxes - Current	165,278	96.86	16,008,859			
13	State Income Taxes - Current	61,805	92.83	5,737,397			
14	Income Taxes Deferred	(4,261)	0.00	0			
15	Depreciation Provision	702,956	0.00	0			
16	Amortization of Insurance Premiums	61,650	0.00	0			
17	Sub-total	3,482,470	32.92	114,633,031	4,678,516	32.92	154,003,484
18	Total Expenses Incl. Commodities	5,011,893	35.69	178,868,792	5,995,254	34.91	209,306,461
19	Revenue Lag Days		46.93			46.93	
20	Expense Lag Days (Line 18, Dollar-Days Lag / Expenses)		<u>35.69</u>			<u>34.91</u>	
21	Excess Lag Days (Line 19 - Line 20)		11.24			12.02	
22	Total Expenses Incl. Commodities (Line 18 Expenses)		<u>5,011,893</u>			<u>5,995,254</u>	
23	Lead/Lag Working Capital (Line 21 * Line 22 / 365)		154,368			197,416	
24	Operational Cash Requirement		154,277			165,477	
25	Working Capital Not Supplied by Investors		<u>(182,529)</u>			<u>(195,781)</u>	
26	Working Cash Adjustment to Rate Base (Line 23 to Line 25)		<u>126,116</u>			<u>167,112</u>	

Table RH-15
SOCALGAS
Test Year 2024
Net-to-Gross Multiplier

Line No.	Description	Test Year 2024		
		Uncollectible and Franchise Fee Factor	State & Federal Tax Factor	Net-to-Gross Multiplier
1	Revenues	1.000000	1.000000	1.000000
2	Uncollectible Tax Rate	0.003100	0.000000	0.003100
3	Uncollectible Amount Applied	1.000000	1.000000	1.000000
4	Less: Uncollectible (Line 2 * Line 3)	0.003100	0.000000	0.003100
5	Subtotal (Line 3 - Line 4)	0.996900	1.000000	0.996900
6	Franchise Fees Tax Rate	0.012259	0.000000	0.012259
7	Franchise Fees Amount Applied (Line 5)	0.996900	1.000000	0.996900
8	Less: Franchise Fees (Line 6 * Line 7)	0.012221	0.000000	0.012221
9	Subtotal (Line 7 - Line 8)	0.984679	1.000000	0.984679
10	S.I.T. Rate		0.088400	0.088400
11	S.I.T. Amount Applied (Line 9)		1.000000	0.984679
12	Less: S.I.T. (Line 10 * Line 11)		0.088400	0.087046
13	Subtotal (Line 11 - Line 12)		0.911600	0.897633
14	F.I.T. Rate		0.210000	0.210000
15	F.I.T. Amount Applied (Line 13)		0.911600	0.897633
16	Less: F.I.T. (Line 14 * Line 15)		0.191436	0.188503
17	Net Operating Revenues (Line 15 - Line 16)		0.720164	0.709130
18	Uncollectible and Franchise Fee Factor (1 / Line 9)	1.015559		
19	State & Federal Tax Factor (1 / Line 17)		1.388573	
20	N-T-G Multiplier (1 / Line 17)			1.410178

APPENDIX C

COST CENTER TO FERC MAPPING

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2AG001-000	95.00%	920.0
2AG001-000	5.00%	921.0
2AG002-000	88.00%	920.0
2AG002-000	6.00%	921.0
2AG002-000	6.00%	923.0
2AG003-000	100.00%	920.0
2AG003-001	100.00%	920.0
2AG004-000	8.00%	903.1
2AG004-000	92.00%	920.0
2AG005-000	100.00%	920.0
2AG006-000	5.76%	426.4
2AG006-000	16.41%	908.0
2AG006-000	67.65%	920.0
2AG006-000	10.18%	928.0
2AG007-000	100.00%	920.0
2AG008-000	100.00%	928.0
2AG010-000	100.00%	925.0
2AG011-000	13.26%	908.0
2AG011-000	76.68%	920.0
2AG011-000	6.93%	921.0
2AG011-000	3.13%	923.0
2AG013-000	35.64%	417.1
2AG013-000	5.50%	908.0
2AG013-000	30.84%	920.0
2AG013-000	28.02%	923.0
2AG014-000	100.00%	920.0
2CI000-000	100.00%	903.1
2CP000-000	100.00%	920.4
2CP000-002	34.17%	920.0
2CP000-002	65.83%	930.2
2CP000-003	10.22%	870.7
2CP000-003	60.13%	903.1
2CP000-003	21.24%	921.0
2CP000-003	8.41%	930.2
2EN000-000	16.91%	814.0
2EN000-000	8.17%	824.5
2EN000-000	66.76%	850.0
2EN000-000	8.16%	870.0
2EN001-000	6.14%	863.8
2EN001-000	21.04%	920.0
2EN001-000	7.00%	923.0
2EN001-000	65.82%	931.6
2EN002-000	7.64%	184.3
2EN002-000	24.47%	893.2
2EN002-000	67.89%	935.6
2EN003-000	45.78%	850.0
2EN003-000	54.22%	870.0
2EV000-000	7.59%	850.0
2EV000-000	17.66%	880.0
2EV000-000	31.47%	880.5

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2EV000-000	43.28%	920.0
2EV001-001	46.98%	824.5
2EV001-001	32.70%	859.5
2EV001-001	20.32%	880.5
2EV001-002	100.00%	880.0
2EV001-003	15.00%	824.5
2EV001-003	15.00%	859.5
2EV001-003	70.00%	880.0
2FC001-000	100.00%	879.0
2FC002-000	79.49%	879.0
2FC002-000	20.51%	880.4
2FC003-000	60.10%	870.5
2FC003-000	9.26%	870.6
2FC003-000	17.94%	879.0
2FC003-000	12.70%	879.3
2FC004-000	100.00%	880.3
2FC005-000	17.47%	879.0
2FC005-000	82.53%	893.2
2FC006-000	78.21%	894.0
2FC006-000	21.79%	903.1
2GD000-000	0.32%	186.9
2GD000-000	0.39%	824.0
2GD000-000	0.07%	837.0
2GD000-000	0.12%	856.0
2GD000-000	0.05%	865.0
2GD000-000	0.34%	870.5
2GD000-000	0.14%	878.2
2GD000-000	0.40%	879.0
2GD000-000	1.58%	880.0
2GD000-000	6.99%	880.1
2GD000-000	7.03%	880.2
2GD000-000	11.76%	880.3
2GD000-000	57.42%	880.4
2GD000-000	0.28%	880.5
2GD000-000	0.13%	893.2
2GD000-000	0.05%	902.3
2GD000-000	0.16%	903.1
2GD000-000	0.05%	920.0
2GD000-000	2.87%	921.0
2GD000-000	0.34%	921.2
2GD000-000	0.02%	921.3
2GD000-000	0.02%	921.6
2GD000-000	0.11%	923.0
2GD000-000	0.05%	925.2
2GD000-000	0.41%	926.2
2GD000-000	0.80%	926.3
2GD000-000	7.74%	930.2
2GD000-000	0.13%	930.6
2GD000-000	0.23%	935.6
2GD001-000	99.86%	874.1

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2GD001-000	0.14%	887.0
2GD002-000	100.00%	874.3
2GD003-000	0.17%	863.0
2GD003-000	0.40%	863.8
2GD003-000	12.84%	874.4
2GD003-000	2.40%	875.0
2GD003-000	83.57%	887.0
2GD003-000	0.41%	887.8
2GD003-000	0.21%	889.9
2GD004-000	0.02%	186.9
2GD004-000	2.70%	874.0
2GD004-000	0.46%	879.0
2GD004-000	96.52%	892.0
2GD004-000	0.30%	893.2
2GD005-000	0.08%	163.1
2GD005-000	0.02%	163.2
2GD005-000	0.02%	184.3
2GD005-000	60.94%	184.6
2GD005-000	38.60%	184.7
2GD005-000	0.01%	892.0
2GD005-000	0.33%	893.2
2GD006-000	57.29%	887.0
2GD006-000	42.71%	892.0
2GD007-000	5.42%	875.0
2GD007-000	2.00%	879.0
2GD007-000	11.24%	880.1
2GD007-000	28.38%	889.0
2GD007-000	16.96%	892.0
2GD007-000	2.19%	893.0
2GD007-000	12.76%	893.1
2GD007-000	17.51%	893.5
2GD007-000	3.54%	903.1
2GD008-000	5.20%	887.0
2GD008-000	23.32%	887.1
2GD008-000	61.98%	887.2
2GD008-000	9.50%	887.3
2GD009-000	0.02%	814.0
2GD009-000	0.58%	850.0
2GD009-000	1.18%	870.0
2GD009-000	0.17%	870.6
2GD009-000	52.87%	870.7
2GD009-000	44.09%	880.4
2GD009-000	1.07%	881.0
2GD009-000	0.02%	908.4
2GD010-000	0.07%	870.6
2GD010-000	94.53%	870.7
2GD010-000	0.88%	879.0
2GD010-000	4.42%	880.5
2GD010-000	0.10%	920.4
2GD011-000	0.08%	870.0

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2GD011-000	0.09%	879.0
2GD011-000	0.09%	880.0
2GD011-000	0.10%	880.4
2GD011-000	0.50%	903.0
2GD011-000	81.95%	920.5
2GD011-000	0.31%	921.0
2GD011-000	10.88%	921.5
2GD011-000	3.71%	923.0
2GD011-000	0.23%	926.2
2GD011-000	1.19%	930.1
2GD011-000	0.87%	930.2
2GT000-000	8.52%	850.0
2GT000-000	62.70%	856.0
2GT000-000	15.85%	857.0
2GT000-000	12.93%	863.0
2GT001-000	37.48%	853.0
2GT001-000	51.10%	864.0
2GT001-000	11.42%	923.0
2GT002-000	11.50%	850.0
2GT002-000	37.84%	856.0
2GT002-000	44.46%	863.0
2GT002-000	6.20%	863.1
2GT003-000	12.63%	850.0
2GT003-000	87.37%	863.0
2GT004-000	100.00%	814.0
2GT005-000	7.96%	814.0
2GT005-000	48.12%	850.0
2GT005-000	6.33%	851.0
2GT005-000	28.71%	870.0
2GT005-000	8.88%	921.0
2HR001-000	23.30%	920.0
2HR001-000	21.06%	923.0
2HR001-000	55.64%	930.2
2HR003-000	100.00%	908.0
2HR004-000	54.50%	920.2
2HR004-000	13.00%	921.0
2HR004-000	4.00%	923.0
2HR004-000	15.00%	925.1
2HR004-000	13.50%	926.0
2HR005-000	80.90%	920.2
2HR005-000	5.40%	925.2
2HR005-000	13.70%	926.0
2HR006-001	54.56%	925.1
2HR006-001	45.44%	926.2
2HR007-000	5.30%	903.1
2HR007-000	83.30%	920.2
2HR007-000	11.40%	921.0
2HR008-000	100.00%	920.2
2IN001-000	100.00%	908.0
2IN002-000	100.00%	908.0

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2IN004-000	86.06%	908.0
2IN004-000	8.00%	910.0
2IN004-000	5.94%	920.0
2IT001-000	77.94%	920.0
2IT001-000	2.06%	921.0
2IT001-000	20.00%	923.0
2IT002-000	53.38%	870.6
2IT002-000	46.62%	894.0
2IT004-000	1.32%	920.0
2IT004-000	98.68%	921.0
2IT006-000	58.05%	920.0
2IT006-000	41.95%	921.0
2IT007-000	100.00%	923.0
2IT013-000	8.97%	870.6
2IT013-000	19.04%	903.1
2IT013-000	22.94%	908.0
2IT013-000	29.12%	920.0
2IT013-000	19.93%	930.2
2IT017-000	10.83%	850.0
2IT017-000	65.94%	870.0
2IT017-000	23.23%	921.0
2OO000-000	100.00%	903.1
2OO001-000	100.00%	903.1
2OO002-000	6.10%	903.0
2OO002-000	93.90%	903.1
2OO003-000	100.00%	903.1
2OO004-000	100.00%	903.1
2OO004-001	100.00%	903.7
2OO005-000	87.79%	903.3
2OO005-000	12.21%	903.4
2OO005-001	100.00%	903.7
2OO006-000	58.29%	903.1
2OO006-000	11.39%	908.0
2OO006-000	30.32%	920.0
2OO007-000	50.02%	902.2
2OO007-000	33.60%	903.1
2OO007-000	16.38%	903.3
2PB000-000	100.00%	926.3
2PB000-001	100.00%	926.3
2PB000-002	100.00%	926.3
2PB000-003	100.00%	926.3
2PB000-004	100.00%	926.3
2PB000-006	100.00%	926.3
2PB000-007	100.00%	926.3
2PB000-008	100.00%	926.3
2PB000-009	100.00%	926.4
2PB000-010	100.00%	926.4
2PB000-011	100.00%	926.4
2PB000-012	100.00%	926.5
2PB000-013	100.00%	926.5

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2PB000-014	100.00%	926.0
2PB000-015	100.00%	926.5
2PB000-016	100.00%	926.0
2PB000-017	100.00%	926.0
2PB000-018	100.00%	926.0
2PN000-000	100.00%	926.1
2PN000-001	100.00%	926.2
2PS000-000	96.97%	863.8
2PS000-000	3.03%	887.8
2PS000-001	96.97%	863.8
2PS000-001	3.03%	887.8
2RD000-000	45.81%	908.0
2RD000-000	15.33%	910.0
2RD000-000	38.86%	930.2
2RD000-001	100.00%	920.0
2RD001-001	100.00%	188.0
2RD002-000	84.00%	920.0
2RD002-000	16.00%	921.0
2RD003-000	84.00%	920.0
2RD003-000	16.00%	921.0
2RE001-000	100.00%	931.6
2RE002-000	33.83%	920.0
2RE002-000	66.17%	923.0
2RE004-000	8.89%	930.2
2RE004-000	91.11%	935.6
2RF001-000	100.00%	920.0
2RF002-000	100.00%	184.2
2RF002-001	100.00%	184.2
2RF003-000	100.00%	184.2
2RF003-001	100.00%	184.2
2RF003-002	100.00%	184.2
2RF003-003	100.00%	184.2
2RF004-000	100.00%	184.2
2RF005-000	100.00%	184.2
2SE000-001	100.00%	923.1
2SE000-002	100.00%	923.4
2SI001-000	83.84%	870.5
2SI001-000	16.16%	930.2
2SI001-001	80.92%	870.5
2SI001-001	7.34%	870.7
2SI001-001	11.74%	930.2
2SI001-002	46.91%	870.5
2SI001-002	10.33%	870.7
2SI001-002	10.25%	880.4
2SI001-002	32.51%	930.2
2SI001-003	100.00%	870.5
2SI002-000	37.34%	850.0
2SI002-000	36.60%	870.0
2SI002-000	11.17%	870.7
2SI002-000	14.89%	909.0

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2SI002-001	100.00%	850.0
2SI002-002	100.00%	870.0
2SI002-003	87.45%	815.0
2SI002-003	12.55%	817.0
2SI002-004	92.80%	870.0
2SI002-004	7.20%	921.0
2SI003-000	100.00%	909.0
2SI004-000	8.52%	870.7
2SI004-000	9.74%	874.1
2SI004-000	30.90%	887.0
2SI004-000	50.84%	923.0
2SI005-000	100.00%	930.2
2SI006-000	12.67%	850.0
2SI006-000	87.33%	870.0
2SM000-000	26.57%	920.0
2SM000-000	73.43%	930.2
2SM001-000	14.57%	923.0
2SM001-000	70.47%	925.2
2SM001-000	14.96%	930.2
2SM002-000	24.76%	850.0
2SM002-000	14.03%	870.7
2SM002-000	50.18%	920.0
2SM002-000	5.03%	923.0
2SM002-000	6.00%	930.2
2SM003-000	62.67%	923.0
2SM003-000	29.30%	925.2
2SM003-000	8.02%	930.2
2SM004-000	72.22%	920.0
2SM004-000	27.78%	925.2
2SM005-000	52.45%	920.0
2SM005-000	25.32%	921.0
2SM005-000	9.17%	925.2
2SM005-000	13.06%	930.2
2SM006-000	46.19%	920.0
2SM006-000	53.81%	923.0
2SN000-000	100.00%	924.0
2SN000-002	100.00%	925.0
2SN000-003	100.00%	925.1
2SN000-004	100.00%	925.3
2SN000-006	100.00%	925.5
2SN000-007	100.00%	925.6
2SP000-000	93.45%	807.5
2SP000-000	6.55%	920.0
2SS001-000	87.50%	163.1
2SS001-000	12.50%	163.2
2SS002-000	69.01%	184.3
2SS002-000	30.99%	184.7
2SS003-000	100.00%	163.2
2SS004-000	9.71%	903.1
2SS004-000	90.29%	921.0

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2SS005-000	100.00%	163.2
2SS006-000	27.00%	163.2
2SS006-000	28.00%	903.1
2SS006-000	45.00%	920.0
2SS007-000	83.00%	163.2
2SS007-000	17.00%	920.0
2TD001-000	23.32%	850.7
2TD001-000	64.09%	863.7
2TD001-000	5.00%	870.7
2TD001-000	7.59%	887.7
2TD002-000	24.91%	870.7
2TD002-000	6.43%	874.7
2TD002-000	6.60%	887.7
2TD002-000	62.06%	892.7
2TD003-000	26.83%	814.0
2TD003-000	6.12%	824.5
2TD003-000	67.05%	832.0
2TD004-000	41.03%	824.0
2TD004-000	10.24%	864.0
2TD004-000	48.73%	870.0
2TD005-000	76.47%	850.0
2TD005-000	23.53%	870.0
2US000-000	19.26%	814.0
2US000-000	32.89%	816.0
2US000-000	9.36%	816.2
2US000-000	38.49%	832.0
2US001-000	19.24%	814.0
2US001-000	22.31%	824.0
2US001-000	16.86%	831.0
2US001-000	18.55%	833.0
2US001-000	23.04%	834.0
2200-0026-000	31.19%	814.0
2200-0026-000	16.88%	850.0
2200-0026-000	11.01%	870.0
2200-0026-000	40.92%	870.6
2200-0253-000	100.00%	850.0
2200-0265-000	71.10%	850.0
2200-0265-000	28.90%	863.0
2200-0300-000	11.62%	814.0
2200-0300-000	62.05%	850.0
2200-0300-000	6.02%	870.0
2200-0300-000	20.31%	920.2
2200-0302-000	7.74%	850.0
2200-0302-000	18.33%	870.0
2200-0302-000	34.61%	870.7
2200-0302-000	20.32%	920.0
2200-0302-000	19.00%	921.3
2200-0309-000	100.00%	870.6
2200-0311-000	18.53%	850.0
2200-0311-000	81.47%	870.6

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2200-0318-000	33.69%	814.0
2200-0318-000	38.20%	850.0
2200-0318-000	28.11%	870.0
2200-0320-000	49.58%	850.0
2200-0320-000	44.74%	870.0
2200-0320-000	5.68%	921.0
2200-0322-000	19.30%	814.0
2200-0322-000	36.83%	850.0
2200-0322-000	43.87%	870.0
2200-0328-000	85.86%	850.0
2200-0328-000	14.14%	908.0
2200-0329-000	100.00%	851.0
2200-0330-000	42.50%	814.0
2200-0330-000	57.50%	850.0
2200-0346-000	99.77%	920.0
2200-0346-000	0.23%	921.0
2200-0355-000	100.00%	903.4
2200-0430-000	55.97%	920.0
2200-0430-000	27.38%	921.0
2200-0430-000	16.65%	923.0
2200-0431-000	2.92%	850.0
2200-0431-000	11.77%	920.0
2200-0431-000	81.02%	920.2
2200-0431-000	2.50%	921.0
2200-0431-000	1.70%	923.0
2200-0431-000	0.09%	930.2
2200-0618-000	100.00%	931.6
2200-0619-000	44.63%	920.0
2200-0619-000	49.82%	921.0
2200-0619-000	5.55%	923.0
2200-0620-000	100.00%	163.2
2200-0696-000	9.77%	930.2
2200-0696-000	90.23%	935.6
2200-0735-000	14.31%	930.2
2200-0735-000	85.69%	935.6
2200-0766-000	13.17%	930.2
2200-0766-000	86.83%	935.6
2200-0931-000	100.00%	850.0
2200-0942-000	79.35%	870.6
2200-0942-000	20.65%	879.0
2200-0970-000	100.00%	920.0
2200-0975-000	100.00%	920.0
2200-1096-000	100.00%	920.0
2200-1178-000	7.87%	814.0
2200-1178-000	49.43%	850.0
2200-1178-000	42.70%	870.0
2200-1220-000	20.94%	920.0
2200-1220-000	79.06%	921.0
2200-1334-000	100.00%	920.0
2200-2022-000	100.00%	928.0

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2200-2023-000	90.72%	870.7
2200-2023-000	9.28%	894.0
2200-2075-000	100.00%	928.0
2200-2089-000	72.21%	920.0
2200-2089-000	6.72%	921.0
2200-2089-000	21.07%	923.0
2200-2095-000	100.00%	920.0
2200-2144-000	16.49%	814.0
2200-2144-000	71.84%	850.0
2200-2144-000	11.67%	870.0
2200-2158-000	100.00%	851.0
2200-2173-000	84.91%	850.0
2200-2173-000	15.09%	870.0
2200-2247-000	7.82%	903.3
2200-2247-000	92.18%	903.4
2200-2272-000	59.78%	920.0
2200-2272-000	40.22%	921.0
2200-2284-000	100.00%	931.6
2200-2288-000	90.00%	908.0
2200-2288-000	10.00%	920.0
2200-2289-000	94.13%	851.0
2200-2289-000	5.87%	920.0
2200-2305-000	100.00%	928.0
2200-2307-000	41.81%	920.0
2200-2307-000	58.19%	928.0
2200-2308-000	100.00%	928.0
2200-2329-000	30.07%	814.0
2200-2329-000	69.93%	850.0
2200-2344-000	5.81%	184.7
2200-2344-000	86.75%	870.5
2200-2344-000	7.44%	920.2
2200-2345-000	84.00%	870.7
2200-2345-000	8.79%	920.0
2200-2345-000	7.21%	930.2
2200-2360-000	50.81%	850.0
2200-2360-000	49.19%	870.7
2200-2374-000	16.95%	920.0
2200-2374-000	83.05%	928.0
2200-2397-000	75.00%	925.1
2200-2397-000	25.00%	926.0
2200-2401-000	11.92%	920.0
2200-2401-000	88.08%	928.0
2200-2409-000	100.00%	925.2
2200-2417-000	100.00%	909.0
2200-2437-000	100.00%	163.2
2200-2453-000	8.61%	920.0
2200-2453-000	91.39%	921.0
2200-2462-000	100.00%	928.0
2200-2473-000	100.00%	925.2
2200-2484-000	100.00%	870.7

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2200-2494-000	53.53%	920.0
2200-2494-000	13.67%	921.0
2200-2494-000	32.80%	923.0
2200-2544-000	100.00%	928.0
2200-2551-000	90.94%	850.0
2200-2551-000	9.06%	870.0
2200-2609-000	100.00%	908.0
2200-2622-000	50.81%	850.0
2200-2622-000	49.19%	870.7
2200-2623-000	100.00%	870.7
2200-2627-000	38.73%	893.2
2200-2627-000	61.27%	935.6
2200-2629-000	52.24%	920.0
2200-2629-000	47.76%	923.0
2200-7000-000	34.00%	850.7
2200-7000-000	54.00%	863.7
2200-7000-000	12.00%	870.7
2200-7001-000	100.00%	870.7
2200-7002-000	57.00%	850.0
2200-7002-000	43.00%	870.0
2200-7003-000	100.00%	870.0
2200-8919-000	8.37%	923.5
2200-8919-000	51.15%	931.0
2200-8919-000	24.86%	935.0
2200-8919-000	15.62%	935.1
2200-8919-000	8.37%	923.5
2200-8919-000	51.15%	931.0
2200-8919-000	24.86%	935.0
2200-8919-000	15.62%	935.1
2200-8925-000	100.00%	923.5
2200-8925-000	100.00%	923.5
2200-8927-000	77.92%	163.2
2200-8927-000	22.08%	923.5
2200-8927-000	77.92%	163.2
2200-8927-000	22.08%	923.5
2200-8929-000	22.23%	923.5
2200-8929-000	77.77%	928.0
2200-8929-000	22.23%	923.5
2200-8929-000	77.77%	928.0
2200-BCAP-OHC	100.00%	903.1
2200-BUCU-DXX	100.00%	923.2
2200-BUCU-OHX	100.00%	923.2
2200-Ovcr-OHC	100.00%	903.1
2200-SAXX-000	100.00%	923.3
2200-SOPX-DRX	100.00%	903.1

APPENDIX D

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

SOCALGAS
TEST YEAR 2024
Alternate - Technology Prepaid Agreement Cost Illustration and Inputs
(Thousand of Dollars)

Description	2022 Estimated (2021\$)	2023 Estimated (2021\$)	2024 Estimated (2021\$)	Location of RO Model Inputs
<u>GRC Proposal</u>				
SaaS Subscription	44,377	36,039	12,200	rbSCGDataInput; input tab
HW Maintenance	6,514	2,990	3,750	rbSCGDataInput; input tab
SW Maintenance	3,808	1,244	895	rbSCGDataInput; input tab
Total Technology Prepaid Agreement Costs	54,699	40,273	16,845	
<u>Alternate</u>				
Decrease in Capital Expenditures	(54,699)	(40,273)	(16,845)	rbSCGDataInput; input tab
Increase in O&M Amortization Expense	4,225	18,700	24,412	O&M access database
Increase in Prepaid O&M Balance	50,474	72,046	64,479	Working cash SCG; wclinput tab

Notes

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

SoCalGas 2024 GRC Testimony Revision Log –November 2022

Exhibit	Witness	Page	Line or Table	Revision Detail
SCG-39-R	Ryan Hom	RH-ii	N/A	Replaced “\$4,397,503,000” with “\$4,398,305,000”
SCG-39-R	Ryan Hom	RH-1	14	Replaced “The purpose of this exhibit is to revise SoCalGas’s 2024 revenue requirement request. SoCalGas has incorporated into testimony and workpapers a number of corrections and revisions that were not feasible to submit in time with the initial Application, or were identified after the Application’s submission.” with “Pursuant to the Administrative Law Judge’s Ruling issued on October 28, 2022, this exhibit has been revised to exclude information regarding the Ventura Compressor Modernization (VCM) Project. On October 3, 2022, the assigned Commissioner’s Scoping Memo and Ruling (Scoping Memo) ruled that Southern California Gas Company should file a separate formal Application for its VCM Project. Incorporating the result of these changes into SoCalGas’s revenue requirement request results in a net increase in the overall revenue requirement of \$0.8 million.”
SCG-39-R	Ryan Hom	RH-1	16	Added footnote 2
SCG-39-R	Ryan Hom	RH-1	20	Added footnote 3
SCG-39-R	Ryan Hom	RH-2	Table 1	Updated Table 1 Summary of GRC Revenue Requirement Changes
SCG-39-R	Ryan Hom	RH-2	2	Added “second”
SCG-39-R	Ryan Hom	RH-2	3	Replaced “\$4,397,503,000” with “\$4,398,305,000”
SCG-39-R	Ryan Hom	Appendix B	N/A	Replaced SOE tables RH-1 – RH-15