

Company: San Diego Gas & Electric Company (U902M)
Southern California Gas Company (U904G)
Proceeding: 2016 General Rate Case
Application: A.14-11-003/004
Exhibit: _____

**UPDATE TESTIMONY OF
SDG&E AND SOCALGAS**

August 2015

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

I. INTRODUCTION.....	1
II. UPDATE TESTIMONY ON ESCALATION	2
A. UPDATE TESTIMONY OF SCOTT R. WILDER ON BEHALF OF SDG&E AND SOCALGAS – ESCALATION.....	2
B. UPDATE TESTIMONY OF HANNAH L. DEVINE ON BEHALF OF SDG&E AND SOCALGAS – ESCALATION.....	4
III. UPDATE TESTIMONY OF DEBBIE S. ROBINSON ON BEHALF OF SDG&E AND SOCALGAS – EMPLOYEE BENEFITS	6
IV. UPDATE TESTIMONY ON POSTAGE EXPENSES	7
A. UPDATE TESTIMONY OF BRADLEY M. BAUGH ON BEHALF OF SDG&E – POSTAGE	7
B. UPDATE TESTIMONY OF EVAN D. GOLDMAN ON BEHALF OF SOCALGAS – CREDIT AND COLLECTIONS-POSTAGE AND REMITTANCE PROCESSING-POSTAGE.....	8
V. UPDATE TESTIMONY OF RAGAN REEVES ON BEHALF OF SDG&E AND SOCALGAS – TAXES	10
A. PAYROLL TAXES	10
B. AD VALOREM TAXES	11
VI. UPDATE TESTIMONY OF REGINALD M. AUSTRIA ON BEHALF OF SOCALGAS – REGULATORY ACCOUNTS	13
VII.UPDATE TESTIMONY OF KHAI NGUYEN ON BEHALF OF SDG&E AND SOCALGAS – RESULTS OF OPERATIONS.....	14

SUMMARY OF EARNINGS TABLES

ATTACHMENTS

1 **UPDATE TESTIMONY OF SDG&E AND SOCALGAS**

2
3 **I. INTRODUCTION**

4 This exhibit presents the San Diego Gas and Electric Company (SDG&E) and Southern
5 California Gas Company (“SoCalGas” or “SCG”) (jointly “Utilities”) testimony for the update
6 phase of the 2016 Test Year (“TY”) General Rate Cases (“GRC”) Application (A.) 14-11-
7 003/004. These update changes address the areas of escalation, postage, medical benefits, and
8 taxes as well as their consequent changes to the Results of Operations (“RO”) Model and
9 Regulatory Accounts. Also included in the results of this update are changes agreed to by
10 SDG&E and SoCalGas during the course of discovery, in rebuttal testimony, or at hearings (see
11 Attachments F and G, Incorporated Changes).

12 This exhibit is organized into separately sponsored update testimony sections addressing
13 specific areas of update, pursuant to the California Public Utility Commission’s (“CPUC” or
14 “Commission”) Rate Case Plan established by Decision (D.) 89-01-040, as modified by D.93-07-
15 030 and D.07-07-004. Workpapers follow as attachments for the testimonies to which they are
16 associated with by witness.

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18 //

1 **II. UPDATE TESTIMONY ON ESCALATION**

2 **A. UPDATE TESTIMONY OF SCOTT R. WILDER ON BEHALF OF SDG&E**
3 **AND SOCALGAS – ESCALATION**

4 In accordance with the Commission’s Rate Case Plan, this testimony updates the SDG&E
5 and SoCalGas proposed cost escalation factors. The Rate Case Plan specifically contemplates
6 updates for “known changes in cost of labor based on contract negotiations completed since the
7 tender of the Notice of Intent (“NOI”) or known changes that result from updated data using the
8 same indexes used in the original presentation during hearings,” as well as “changes in non-labor
9 escalation factors based on the same indexes the party used in its original presentation during
10 hearings.”¹

11 The updated cost escalations shown here were developed using indexes from the 1st
12 Quarter 2015 Power Planner forecast of IHS Global Insight’s Utility Cost Information Service
13 published in May 2015.

14 Table SRW U-1 updates and replaces the escalations previously shown in Table SDG&E-
15 SRW-2 of my original direct testimony, Exhibit 305 (SDG&E-33).

16 **TABLE SRW U-1: SAN DIEGO GAS & ELECTIC COMPANY**
17 **SUMMARY OF ESCALATION COST INDEXES**
18 (based on IHS Global Insight 1st Quarter 2015 utility cost forecast)
19

Annual Percent Changes	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Shared Services	0.94%	2.24%	3.05%	2.13%	1.61%	1.90%	1.10%	2.23%	2.61%	2.60%
Operations & Maintenance										
Labor O&M Index	2.09%	2.11%	2.15%	1.90%	2.17%	2.12%	2.30%	2.77%	2.95%	2.82%
Electric Nonlabor O&M Index	0.13%	2.23%	4.10%	2.29%	1.21%	0.95%	0.03%	1.58%	2.31%	2.44%
Gas Nonlabor O&M Index	-0.14%	2.41%	3.71%	2.25%	1.64%	1.68%	0.01%	1.91%	2.49%	2.40%
Post-Test-Year GEOMPI	1.29%	2.17%	2.89%	2.05%	1.82%	1.71%	1.41%	2.33%	2.71%	2.67%
Capital-Related										
Steam Production Plant	-0.60%	4.40%	3.63%	3.34%	1.38%	1.44%	1.97%	2.11%	2.49%	2.57%
Other Production Plant	7.00%	4.91%	3.57%	7.41%	3.10%	3.38%	3.05%	3.09%	2.47%	2.21%
Electric Distribution Plant	2.31%	4.15%	4.30%	3.46%	3.61%	3.08%	2.86%	2.15%	2.54%	3.02%
Electric Plant	2.43%	4.25%	4.16%	3.81%	3.34%	2.95%	2.79%	2.24%	2.53%	2.90%
Total Gas Plant	-1.05%	4.29%	9.46%	7.93%	-0.58%	1.10%	-0.18%	2.03%	3.62%	3.25%
Combined Cyle Plant	1.56%	4.55%	3.61%	4.56%	1.91%	2.04%	2.31%	2.42%	2.48%	2.46%
Common Plant	0.94%	4.06%	5.40%	4.29%	2.31%	2.42%	1.98%	2.10%	2.79%	3.04%

20
21
¹ See D.07-07-004, Appendix A, p. A-36, Items 1A and 1B.

1
2 Table SRW U-2 updates and replaces the escalations previously shown in Table SCG-
3 SRW-2 of my original direct testimony, Exhibit 303 (SCG-31).
4

5 **TABLE SRW U-2: SOUTHERN CALIFORNIA GAS COMPANY**
6 **SUMMARY OF ESCALATION COST INDEXES**
7 (based on IHS Global Insight 1st Quarter 2015 utility cost forecast)

Annual Percent Changes	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Shared Services	1.71%	2.42%	2.74%	2.19%	2.06%	1.93%	1.76%	2.45%	2.72%	2.59%
Operations & Maintenance										
Labor O&M Index	2.52%	2.58%	2.59%	2.26%	2.42%	2.26%	2.45%	2.86%	2.99%	2.82%
Gas Nonlabor O&M Index	-0.68%	2.54%	3.93%	2.21%	1.68%	1.70%	-0.13%	1.85%	2.54%	2.49%
Post-Test-Year GOMPI	1.32%	2.56%	3.09%	2.24%	2.14%	2.06%	1.50%	2.49%	2.83%	2.70%
Capital-Related										
Total Gas Plant	-1.05%	4.29%	9.46%	7.93%	-0.58%	1.10%	-0.18%	2.03%	3.62%	3.25%

8
9
10 This concludes my prepared update testimony.

1 **B. UPDATE TESTIMONY OF HANNAH L. DEVINE ON BEHALF OF**
2 **SDG&E AND SOCALGAS – ESCALATION**

3
4 As a result of the escalation factors update presented by Scott Wilder, the Corporate
5 Center allocations to SDG&E and SoCalGas have been updated. The escalation approach used
6 by Corporate Center in this filing is two-fold:

- 7
8 1. Forecast all non-standard costs in 2016 dollars, and
9 2. Escalate all standard forecasts, stated in 2013 dollars, to 2016 dollars

10
11 The combined escalated forecasts are shown as final allocations to SDG&E and
12 SoCalGas for the 2016 Test Year. Both SDG&E and SoCalGas then treat these allocations as
13 non-standard, so they are not included in calculations for further escalation. This approach was
14 described in my direct testimony on PRW-8 of Exhibit 220 (SCG-19) for SoCalGas and Exhibit
15 222 (SDG&E-20) for SDG&E.

16 For purposes of this update, there was no change to the Corporate Center’s non-standard
17 cost forecasts. The impact of new 2016 escalation factors for standard cost forecasts is as
18 follows:

19 Used in Application Used in Update

20			
21	Non-Labor	1.0762	1.0435
22	Labor	1.0729	1.0728
23			

24 As described in the direct testimony, the Non-Labor factor is a simple average of electric
25 and gas indexes for Administrative & General (other than Federal Energy Regulatory
26 Commission, “FERC”, 926). The Labor factor is also an average rate of indexes used by
27 SDG&E and SoCalGas for professional, technical, managerial and administrative employees --
28 categories primarily found at Corporate Center. Workpapers included with this update filing,
29 Attachment A, show how the factors were calculated, and that they are consistent with the
30 indexes used by SDG&E and SoCalGas.

1 Both the Non-Labor and average Labor factor have decreased for 2016 in this Update,
2 resulting in \$450,000 lower allocations to SDG&E, and \$477,000 lower allocations to SoCalGas.

3 The only FERC account affected by the update in escalation factors in this testimony is
4 F923.1, Outside Services Employed, which are workpaper groups 1SE000-001 for SDG&E and
5 2SE000-001 for SoCalGas. Other FERC accounts itemized above were all forecasted as non-
6 standard costs for 2016, with no further escalation impact.

7 This concludes my prepared update testimony.

1 **III. UPDATE TESTIMONY OF DEBBIE S. ROBINSON ON BEHALF OF SDG&E**
2 **AND SOCALGAS – EMPLOYEE BENEFITS**

3 The purpose of this testimony is to provide an updated estimate of the TY 2016 medical
4 premium escalation for SDG&E and SoCalGas. As explained on page DSR-19 in my direct
5 testimony chapters (Exhibit 193 for SDG&E, and 191 for SoCalGas), SDG&E and SoCalGas
6 negotiate medical premium rates with its insurance carriers on an annual basis. SDG&E's and
7 SoCalGas' 2016 forecast is based on final renewal rates negotiated with the health insurance
8 carriers. The medical trend forecast for TY 2016 was prepared by Towers Watson, SDG&E's
9 and SoCalGas' actuary and benefits broker, taking into account California and national data,
10 workforce demographics, historical utilization data, and medical plan design.

11 Sempra's medical benefits costs for 2016 increased at a higher rate than was expected at
12 the time of the November 2014 Application. The projected aggregate rate increase for 2016 was
13 7.8 percent. SDG&E and SoCalGas now have tentative agreements with medical carriers on
14 actual medical premium rates for 2016, which are 9.3% and 13%, respectively. My direct
15 testimony assumed 2016 medical costs of \$50,179,000 for SDG&E and \$89,763,000 for
16 SoCalGas. Based on tentative agreements with our medical carriers, we expect SDG&E's 2016
17 medical costs to be \$50,673,000 (an increase of \$494,000 compared to Ms. Robinson's
18 testimony) and \$93,154,000 for SoCalGas (an increase of \$3,391,000 compared to Ms.
19 Robinson's testimony). This update reflects medical premium escalation only. This increase has
20 not been reflected in Corporate Center cost allocations. The number of employees enrolled in
21 each medical plan remains unchanged. Please see Attachment B for workpapers associated with
22 this update.

23 This concludes my prepared update testimony.

1 **IV. UPDATE TESTIMONY ON POSTAGE EXPENSES**

2 **A. UPDATE TESTIMONY OF BRADLEY M. BAUGH ON BEHALF OF**
3 **SDG&E – POSTAGE**

4
5 The purpose of this testimony is to provide an updated estimate of the TY 2016 postage
6 expense for SDG&E due to a postage rate increase.

7
8 **Non-Shared Services (NSS) 100004.001 – Postage**

9 The increase in the estimated postage expense is due to a one cent postage rate increase
10 which became effective June 1, 2015. The postage rate increase results in a \$72,000 increase in
11 2015 and \$119,000 increase in TY 2016 forecasted postage expenses.

12 **TABLE BMB-U-1**

	Original Application			Update		Change	
	2014	2015	2016	2015	2016	2015	2016
Weighted Postage Rate	\$ 0.400	\$ 0.400	\$ 0.400	\$ 0.406	\$ 0.410	\$ 0.006	\$ 0.010
In \$000's							
Postage							
Expense	\$ 4,959	\$ 5,077	\$ 5,123	\$ 5,189	\$ 5,318	\$ 112	\$ 195
Savings	\$ (335)	\$ (558)	\$ (790)	\$ (598)	\$ (866)	\$ (40)	\$ (76)
Total Forecast	\$ 4,624	\$ 4,519	\$ 4,333	\$ 4,591	\$ 4,452	\$ 72	\$ 119

13 * Effective June 1, 2015 USPS rates increased by 1 cent. The 2015 postage forecast includes 5 months of data
14 at the 2014 rates and 7 months of data at the updated rate. The 2016 forecast assumes the updated rate for the
15 entire year.

16 Workpapers provided in Attachment C are the three updated supplemental workpapers
17 which include the calculation used to derive the updated forecast for Exhibit 102 (SDG&E-14-
18 WP-R "Redacted" version) and Exhibit 103 (SDG&E-14-CWP-R "Confidential" version) for
19 Non-Shared Services workgroup 100004.001 shown on pages 73-75.

This concludes my prepared update testimony.

**B. UPDATE TESTIMONY OF EVAN D. GOLDMAN ON BEHALF OF
SOCALGAS – CREDIT AND COLLECTIONS-POSTAGE AND
REMITTANCE PROCESSING-POSTAGE**

The purpose of this testimony is to provide an updated estimate of the TY 2016 postage expense for SoCalGas due to a postage rate increase.

NSS 20O004.001 – Credit and Collections-Postage

The increase in the estimated postage expense is due to a one cent postage rate increase which became effective June 1, 2015. The postage rate increase results in an \$11,000 increase in 2015 and an \$18,000 increase in TY 2016 forecasted Credit and Collections-Postage expenses.

TABLE EDG-U-1

	Original Application			Update*		Change	
	2014	2015	2016	2015*	2016*	2015	2016
Postage Rate	\$0.406	\$0.406	\$0.406	\$0.412	\$0.416	\$0.006	\$0.010
In \$000's							
Postage Expense	\$1,899	\$1,899	\$1,899	\$1,914	\$1,925	\$15	\$26
Postage Savings	(\$591)	(\$591)	(\$591)	(\$596)	(\$599)	(\$5)	(\$8)
Total Forecast	\$1,308	\$1,308	\$1,308	\$1,319	\$1,326	\$11	\$18

* Effective June 1, 2015 USPS rates increased by 1 cent. The 2015 postage forecast includes 5 months of data at the 2014 rates and 7 months of data at the updated rate. The 2016 forecast assumes the updated rate for the entire year.

Workpapers provided in Attachment D include the calculations used to derive the updated forecast for EX-SCG-111 (SCG-11-WP “Redacted” version) and Exhibit 112 (SCG-11-CWP “Confidential” version) for Non-shared Services workgroup 20O004.001 shown on pages 77 and 83 of 305.

NSS 20O005.001 – Remittance Processing-Postage

The increase in the estimated postage expense is due to a one cent postage rate increase which became effective June 1, 2015. The postage rate increase results in a \$263,000 increase in 2015 and a \$434,000 increase in TY 2016 for Remittance Processing-Postage expenses.

1

TABLE EDG U-2

	Original Application			Update*		Change	
	2014	2015	2016	2015	2016	2015	2016
Postage Rate Billing Letters	\$0.4052	\$0.4052	\$0.4052	\$0.4110	\$0.4152	\$0.006	\$0.010
Postage Rate Paper Bills	\$0.3835	\$0.3835	\$0.3835	\$0.3893	\$0.3935	\$0.006	\$0.010
In \$000's							
BY 2013 Postage Expenses	\$17,521	\$17,521	\$17,521	\$17,521	\$17,521	\$ -	\$ -
Incremental Postage Costs for Meter Growth	\$ 84	\$ 233	\$ 412	\$ 233	\$ 412	\$ -	\$ -
Incremental Postage Costs for USPS Rate Increase	\$ 1,425	\$ 1,434	\$ 1,445	\$ 1,831	\$ 2,131	\$ 397	\$ 686
Savings from Paperless Adoption	\$ (1,140)	\$ (1,923)	\$ (2,727)	\$ (2,057)	\$ (2,978)	\$ (135)	\$ (252)
Total Postage Expense Forecast	\$17,891	\$17,266	\$16,652	\$17,528	\$17,086	\$ 263	\$ 434

* Effective June 1, 2015 USPS rates increased by 1 cent. The 2015 postage forecast includes 5 months of data at the 2014 rates and 7 months of data at the updated rate. The 2016 forecast assumes the updated rate for the entire year.

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Workpapers provided in Attachment D include the calculations used to derive the updated forecast for Exhibit 111 (SCG-11-WP “Redacted” version) and Exhibit 112 (SCG-11-CWP “Confidential” version) for Non-shared Services workgroup 200005.001 shown on pages 94 and 100 of 305.

This concludes my prepared update testimony.

1 **V. UPDATE TESTIMONY OF RAGAN REEVES ON BEHALF OF SDG&E AND**
2 **SOCALGAS – TAXES**

3 In accordance with the Commission’s Rate Case Plan, this testimony updates the SDG&E
4 and SoCalGas proposed payroll tax and ad valorem tax forecasts for known changes due to
5 governmental actions, including changes in rates and changes in assessed valuation. These
6 updates replace the rates previously shown in my revised direct testimony, Exhibit 247
7 (SDG&E-29-R) for SDG&E and Exhibit 244 (SCG-28-R) for SoCalGas.

8 **A. PAYROLL TAXES**

9 SDG&E and SoCalGas have updated payroll taxes to account for the following change
10 brought about by governmental action occurring since the Application was filed. On October 22,
11 2014, the Social Security Administration (“SSA”) issued a news release setting the actual 2015
12 Old Age Survivors Disability Insurance (“OASDI”) wage base limit at \$118,500, which is lower
13 than the forecasted 2015 OASDI wage base of \$119,100 provided by the SSA in its 2014 Annual
14 Report released in July 2014 that was used to calculate payroll taxes in the Application.

15 In addition SDG&E’s payroll taxes have been updated to account for the following three
16 changes brought about by governmental action occurring since the Application was filed (these
17 changes have no impact on SoCalGas’ payroll taxes): 1) On December 31, 2014, the California
18 Employment Development Department (“EDD”) set the 2015 State Unemployment Insurance
19 (“SUI”) rate for SDG&E and SoCalGas at 3.6% (not including the 0.10% Employment Training
20 Tax), which is lower than the 3.7% SUI rate used by SDG&E to forecast payroll taxes in the
21 Application. SoCalGas forecasted an SUI rate of 3.6% in its Application; therefore, no update is
22 necessary for SoCalGas; 2) On December 19, 2014, the Nevada Department of Employment,
23 Training & Rehabilitation (“Nevada DETR”) set the 2015 Nevada SUI rate for SDG&E at 0.6%
24 (including a 0.05% Career Enhancement Program component), which was lower than the 0.9%
25 Nevada SUI rate used by SDG&E to forecast payroll taxes in the Application; and 3) Effective
26 January 1, 2015, the Nevada DETR set the actual 2015 Nevada SUI wage base limit at \$27,800,
27 which was higher than the \$26,900 wage base limit used by SDG&E to forecast payroll taxes in
28 the Application.

29 The 2016 test year composite payroll tax rate did not change for either SDG&E or
30 SoCalGas as a result of these governmental actions. Accordingly, the composite payroll tax rates

1 for the 2016 test year remain the same as the rates forecasted in the Application of 6.89% for
2 SDG&E and 7.63% for SoCalGas.

3 **B. AD VALOREM TAXES**

4 Following the Application filing, SDG&E and SoCalGas received new assessed
5 valuations for ad valorem taxes from the California State Board of Equalization for the lien date
6 January 1, 2014. These new assessed values form the basis for ad valorem taxes paid for the
7 period July 1, 2014 to June 30, 2015. In addition, in November 2014, SDG&E and SoCalGas
8 received tax bills with the ad valorem tax rates for the same period. This update reflects impact
9 of the actual 2014 assessed valuations established by the State Board of Equalization and the
10 new ad valorem tax rates in the most recent ad valorem tax bills received by SDG&E and
11 SoCalGas.

12 The updated composite ad valorem tax rates for the 2016 test year resulting from
13 governmental actions by counties in which SDG&E and SoCalGas have property is 1.5121469%
14 for SDG&E and 1.2627945% for SoCalGas. SDG&E reflected this change in the composite ad
15 valorem tax rate for the 2016 test year in its Revised Testimony and Revised Workpapers filed in
16 March 2015. SoCalGas' change in the ad valorem composite tax rate for the 2016 test year was
17 not updated in SoCalGas' Revised Testimony or Revised Workpapers, because, unlike SDG&E,
18 the changes from the Application were not material for SoCalGas. Accordingly, consistent with
19 the Commission Rate Case Plan, SoCalGas is updating its ad valorem taxes and composite ad
20 valorem tax rate for the 2016 test year in this update testimony. SoCalGas' composite ad
21 valorem tax rate for the 2016 test year reflected in its Revised Testimony was 1.2644594%.

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1 The table below shows the impact on SoCalGas' capitalized and O&M ad valorem taxes
2 for the 2016 test year:

	March 2015 Revised <u>Testimony</u>	August 2015 Update <u>Testimony</u>
SoCalGas (\$000)		
2016 Capitalized Ad Valorem Tax on CWIP	3,752	3,436
2016 Calendar Year Ad Valorem Expense	51,427	51,356

3
4 This concludes my prepared update testimony.

1 **VI. UPDATE TESTIMONY OF REGINALD M. AUSTRIA ON BEHALF OF**
2 **SOCALGAS – REGULATORY ACCOUNTS**

3
4 This update testimony addresses SoCalGas’ regulatory accounts as presented in my
5 original direct testimony, Exhibit 250 (SCG-33), for recorded activity through June 30, 2015 and
6 forecasted activity from July 1 through December 31, 2015. As presented in Exhibit 250 (page
7 RMA-3, lines 9-11), SoCalGas requests authority to incorporate updated December 31, 2015
8 forecasted regulatory account balances into the 2016 GRC adopted rates. This update exhibit
9 ensures that the 2016 GRC rates are based on forecasted regulatory account balances that reflect
10 the most current information available. The updated regulatory account balances as presented in
11 this exhibit will be incorporated into the development of the adopted 2016 GRC rates. Please see
12 Attachment E, for workpapers associated with this update.

13 The updated regulatory account balances as of December 31, 2015 are as follows:

	(\$ in Thousands)
Research Development & Demonstration Expense Account (RDDEA)	\$ (739)
Natural Gas Appliance Testing Memorandum Account (NGATMA)	1,947
General Rate Case Memorandum Account (GRCMA)	0
Total Balance (excluding FF&U)	\$ 1,208

14
15 This compares to the original forecast of the regulatory account balances as presented in
16 my direct testimony:

	(\$ in Thousands)
Research Development & Demonstration Expense Account (RDDEA)	\$ (728)
Natural Gas Appliance Testing Memorandum Account (NGATMA)	1,944
General Rate Case Memorandum Account (GRCMA)	0
Total Balance (excluding FF&U)	\$ 1,216

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18
19 This concludes my prepared update testimony.

1 **VII. UPDATE TESTIMONY OF KHAI NGUYEN ON BEHALF OF SDG&E AND**
2 **SOCALGAS – RESULTS OF OPERATIONS**

3 The purpose of this testimony is to summarize the updated SDG&E and updated
4 SoCalGas revenue requirements. The updated revenue requirement for SDG&E is
5 \$1,895,437,000 on a combined basis and \$1,571,249,000 and \$324,188,000 for electric and gas
6 departments, respectively. The updated revenue requirement for SoCalGas is \$2,331,187,000.
7 These updates replace the revenue requirement shown in my revised direct testimony, Exhibit
8 219 (SDG&E-36-R) for SDG&E and Exhibit 218 (SCG-34-R) for SoCalGas. The appendix of
9 my testimony includes the Summary of Earnings and Results of Operations Tables for each
10 company, see sections “SoCalGas Tables” for SoCalGas and “SDG&E Tables” for SDG&E.

11 The update revenue requirements were developed beginning with SDG&E’s and
12 SoCalGas’ Revised Testimony filing revenue requirements submitted in March 2015 and adding
13 adjustments for escalation, medical benefits, postage, payroll tax and ad valorem tax pursuant to
14 the Commission’s Rate Case Plan. Detailed explanations of these changes can be found in the
15 update testimony chapters submitted by various SDG&E and SoCalGas witnesses (Sections II. to
16 V.).

17 In addition to updating the items above, the revenue requirements reflect other changes.
18 As mentioned in the introduction, also included are changes agreed to by SDG&E and SoCalGas
19 during the course of discovery, in rebuttal testimony, or at hearings; see Attachments F
20 (SDG&E) and G (SoCalGas) for listings of the changes. A reference to a rebuttal exhibit
21 number, data request response, or hearings transcript volume and page number relate the source
22 of each change.

23 Finally, a coding discrepancy was identified in the Rate Base calculation in the Results of
24 Operations (RO) Model related to the enhancement of the monthly capital expenditure
25 allocations from a monthly to an annual basis. The RO Model has been corrected and the impact
26 to the SDG&E and SoCalGas revenue requirement is included in this update. Due to the timing
27 of this update filing, due August 17, 2015, any additional changes that may occur during further
28 hearings set to begin on September 24, 2015, are not incorporated in the updated revenue
29 requirements.

30 This concludes my prepared update testimony.

SoCalGas Tables

Table KN-1
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2016
SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description	2016 Present Rates (2016\$)	2016 Proposed Rates (2016\$)
1	Base Margin	\$ 1,996,480	\$ 2,230,627
2	Miscellaneous Revenues	100,561	100,561
3	Revenue Requirement	\$ 2,097,041	\$ 2,331,187
	<u>Operating and Maintenance Expenses</u>		
4	Gas Distribution	144,989	144,989
5	Transmission	40,867	40,867
6	Underground Storage	40,182	40,182
7	Engineering	131,284	131,284
8	PSEP	-	-
9	Procurement	3,993	3,993
10	Customer Services	356,620	356,620
11	Information Technology	23,624	23,624
12	Support Services	140,190	140,190
13	Administrative and General	433,618	433,618
14	Subtotal (2013\$)	\$ 1,315,366	\$ 1,315,366
15	Shared Services Adjustments	59,829	59,829
16	Reassignments	(98,668)	(98,668)
17	Escalation	58,088	58,088
18	Uncollectibles (0.312%)	6,108	6,824
19	Franchise Fees (1.4136%)	28,595	31,905
20	Total O&M (2016\$)	\$ 1,369,318	\$ 1,373,344
21	Depreciation	409,557	409,557
22	Taxes on Income	8,407	109,240
23	Taxes Other Than on Income	99,544	99,544
24	Total Operating Expenses	1,886,827	1,991,686
25	Return	210,214	339,501
26	Rate Base	4,228,699	4,233,180
27	Rate of Return	4.97%	8.02%

Table KN-2
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2016

(Thousands of Dollars)

Line No.	Description	2016	2016	2016
		Non-Shared Services	Shared Services	Total
		Proposed Rates	Proposed Rates	Proposed Rates
		(2013\$)	(2013\$)	(2013\$)
1	Base Margin			
2	Miscellaneous Revenues			
3	Revenue Requirement			
	<u>OPERATING & MAINTENANCE EXPENSES</u>			
4	Distribution	137,079	7,910	144,989
5	Transmission	35,575	5,292	40,867
6	Underground Storage	40,182	-	40,182
7	Engineering	112,106	19,178	131,284
8	PSEP	-	-	-
9	Procurement	3,993	-	3,993
10	Customer Services	336,641	19,979	356,620
11	Information Technology	7,640	15,984	23,624
12	Support Services	117,380	22,810	140,190
13	Administrative and General	422,538	11,080	433,618
14	Subtotal (2013\$)	1,213,134	102,232	1,315,366
A	Shared Services Billed Out	-	(15,249)	(15,249)
B	Shared Services Billed In	-	53,135	53,135
C	Shared Services Overhead Credit	-	(9,181)	(9,181)
D	Shared Services Billed In Overheads	-	21,872	21,872
E	Corporate Reallocation	5,062	-	5,062
F	Subtotal	5,062	50,577	55,639
G	Billed Capital Overhead Credit	-	(123)	(123)
H	SOP 98 Expense	4,313	-	4,313
15	Total Shared Services Adjustments	9,375	50,454	59,829

Table KN-3
SOUTHERN CALIFORNIA GAS COMPANY

TEST YEAR 2016
GAS DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013	2016	2016
			Adjusted-Recorded (2013\$)	Estimated (2013\$)	Estimated (2016\$)
Frank B. Ayala	2GD000	Field O&M - Field Support	60,892	81,114	86,602
Frank B. Ayala	2GD001	Asset Management	7,549	10,827	11,624
Frank B. Ayala	2GD002	Field O&M - Measurement & Regulation	11,972	11,788	12,606
Frank B. Ayala	2GD003	Field O&M - Cathodic Protection	10,850	13,390	14,180
Frank B. Ayala	2GD004	Operations Management & Training	9,952	15,645	16,752
Frank B. Ayala	2GD005	Regional Public Affairs	4,042	4,315	4,610
		Gas Distribution Total	105,257	137,079	146,373
		Total NSS	105,257	137,079	146,373
Frank B. Ayala	2200-0305	ESS PRODUCTION SUPPORT	913	913	978
Frank B. Ayala	2200-0431	FIELD SERVICES LEADERSHIP & OPERATIONS ASSESSMENT	383	4,883	5,236
Frank B. Ayala	2200-2023	FIELD TECHNOLOGIES	356	355	381
Frank B. Ayala	2200-2144	GAS OPERATIONS SERVICES	279	279	299
Frank B. Ayala	2200-2344	OPERATOR QUALIFICATION	278	278	298
Frank B. Ayala	2200-2345	DISTRIBUTION FIELD SERVICES	774	774	830
Frank B. Ayala	2200-2360	MAINTENANCE PROCESS	429	428	459
		Gas Distribution Total	3,412	7,910	8,481
		Total SS	3,412	7,910	8,481
		Total Gas Distribution	<u>\$ 108,669</u>	<u>\$ 144,989</u>	<u>\$ 154,854</u>

Table KN-4
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2016
TRANSMISSION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
John L. Dagg	2GT000	Pipeline Operations	17,285	22,320	23,400
John L. Dagg	2GT001	Compressor Station Operations	9,040	10,013	10,580
John L. Dagg	2GT002	Field Engineering and Technical Support	2,543	3,242	3,302
Gas Transmission Total			28,868	35,575	37,282
Total NSS			28,868	35,575	37,282
John L. Dagg	2200-0253	DIRECTOR GAS TRANSMISSION - USS	317	344	369
John L. Dagg	2200-0265	GAS TRANSMISSION MANAGER - USS	488	413	442
John L. Dagg	2200-2172	GAS TRANSMISSION TECHNICAL SERVICES MANAGER - USS	443	949	1,017
John L. Dagg	2200-2289	GAS CONTROL & SCADA OPERATION GROUP - USS	2,376	3,586	3,845
Gas Transmission Total			3,624	5,292	5,674
Total SS			3,624	5,292	5,674
Total Transmission			\$ 32,492	\$ 40,867	\$ 42,956

Table KN-5
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2016
UNDERGROUND STORAGE
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Phillip E. Baker	2US000	Underground Storage	30,680	34,101	35,892
Phillip E. Baker	2US001	Underground Storage - RNERBA	315	405	424
Phillip E. Baker	2US002	Underground Storage - RSIMP	-	5,676	5,907
		SoCalGas Underground StorageTotal	30,995	40,182	42,223
		Total NSS	30,995	40,182	42,223
		SoCalGas Underground Storage Total	-	-	-
		Total SS	-	-	-
		Total Underground Storage	\$ 30,995	\$ 40,182	\$ 42,223

Table KN-6
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2016
ENGINEERING
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013	2016	2016
			Adjusted-Recorded (2013\$)	Estimated (2013\$)	Estimated (2016\$)
Raymond K. Stanford	2EN000	Gas Engineering	6,162	8,230	8,794
Raymond K. Stanford	2EN001	Major Projects	490	1,945	2,069
Raymond K. Stanford	2EN002	Land Services and Right of Way	1,335	1,608	1,688
Raymond K. Stanford	2EN003	Public Awareness	779	1,218	1,260
Raymond K. Stanford	2EN004	Emergency Services	1,125	1,951	2,085
		Engineering Total	9,891	14,952	15,897
Maria T. Martinez	2TD000	TIMP & DIMP	82,057	97,154	101,585
		TIMP & DIMP Total	82,057	97,154	101,585
		Total NSS	91,948	112,106	117,482
Raymond K. Stanford	2200-0225	USS - VP GAS ENGINEERING AND SYSTEM INTEGRITY	516	485	520
Raymond K. Stanford	2200-0300	DIR ENG & TECH SERVICES	374	440	471
Raymond K. Stanford	2200-0302	BUSINESS PROCESS & INFOGRAPHICS SOLUTIONS	141	188	201
Raymond K. Stanford	2200-0303	CADD APPLICATIONS	832	1,043	1,118
Raymond K. Stanford	2200-0306	WORK MANAGEMENT & DATABASES DEVELOPMENT	1,057	1,977	2,119
Raymond K. Stanford	2200-0308	CONTRACT/MAINTENANCE	418	480	515
Raymond K. Stanford	2200-0309	MEAS REG & CONTR MGR & SPECIAL PROJECTS	831	744	798
Raymond K. Stanford	2200-0310	MEASUREMENT & DESIGN	1,197	1,297	1,390
Raymond K. Stanford	2200-0311	MEASUREMENT TECHNOLOGIES	828	953	1,021
Raymond K. Stanford	2200-0312	MEASUREMENT FIELD SUPPORT	974	1,167	1,251
Raymond K. Stanford	2200-0318	ENGINEERING DESIGN MANAGER	402	434	465
Raymond K. Stanford	2200-0321	MECHANICAL DESIGN	221	477	512
Raymond K. Stanford	2200-0322	PIPELINE DESIGN & GAS STANDARDS	738	902	967
Raymond K. Stanford	2200-0323	PLANNING & DEVELOPMENT	25	35	38
Raymond K. Stanford	2200-0799	INSTRUMENT REPAIR & FIELD MAINT SUPV	1,012	1,023	1,097
Raymond K. Stanford	2200-1178	EAC CHEMICAL SECTION	1,539	1,852	1,986
Raymond K. Stanford	2200-2022	2200-0320 MATERIALS & QUALITY	1,012	1,096	1,175
Raymond K. Stanford	2200-2248	MEAS AND REG STANDARDS/MAT AND BTU DISTR	745	709	760
Raymond K. Stanford	2200-2376	ESS GIS	1,020	2,127	2,280
Raymond K. Stanford	2200-2377	HIGH PRESSURE & DISTRIBUTION ENG	505	822	881
Raymond K. Stanford	2200-2417	SHARED PUBLIC AWARENESS ACTIVITIES	173	395	424
Raymond K. Stanford	2200-2473	PIPELINE SAFETY & COMPLIANCE MANAGER	266	536	574
		Engineering Total	14,826	19,178	20,563
		Total SS	14,826	19,178	20,563
		Total Engineering	\$ 106,774	\$ 131,284	\$ 138,045

Table KN-7
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2016
PROCUREMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Ibtissam T. Chang	2SP000	Gas Acquisition	3,722	3,993	4,283
		Total	3,722	3,993	4,283
		Total NSS	3,722	3,993	4,283
		Total	-	-	-
		Total SS	-	-	-
		Total Procurement	3,722	3,993	4,283

Table KN-8
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2016
CUSTOMER SERVICES
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Sara Franke	2FC001	Customer Services Field - Operations	105,909	127,945	137,572
Sara Franke	2FC002	Customer Services Field - Supervision	11,118	13,388	14,374
Sara Franke	2FC003	Customer Services Field - Dispatch	8,920	8,805	9,480
Sara Franke	2FC004	Customer Services Field - Support	9,758	12,596	13,504
Sara Franke	2FC005	Meter Reading - Operations	28,936	30,382	32,674
Sara Franke	2FC006	Meter Reading - Clerical	1,079	1,113	1,198
Sara Franke	2FC007	Meter Reading - Supervision & Training	3,426	4,058	4,353
Sara Franke	2FC008	Meter Reading - Support	2,041	2,488	2,656
		CS - Field Operations & Customer Contact Total	171,187	200,775	215,812
Ann D. Ayres	2IN001	CI-Customer Engagement & Insights	5,920	8,891	9,304
Ann D. Ayres	2IN002	CI-Customer Assistance	2,834	4,253	4,408
Ann D. Ayres	2IN003	CI-Energy Markets & Capacity Products	1,801	2,078	2,235
Ann D. Ayres	2IN004	CI-Segment Services	6,518	9,413	10,021
		CS - Information Total	17,073	24,635	25,968
Evan D. Goldman	20O000	CCC - Operations	31,223	34,924	37,617
Evan D. Goldman	20O001	CCC - Support	9,190	10,381	11,038
Evan D. Goldman	20O002	Branch Offices	10,939	10,939	11,679
Evan D. Goldman	20O003	Billing Services	6,932	7,242	7,800
Evan D. Goldman	20O004	Credit and Collections	5,835	5,577	5,852
Evan D. Goldman	20O005	Remittance Processing	23,975	23,508	23,811
Evan D. Goldman	20O006	Customer Service Other Office Ops and Technology	3,331	4,489	4,798
Evan D. Goldman	20O007	Measurement Data Ops (MDO)	1,451	1,456	1,544
		CS - Office Operations Total	92,876	98,516	104,139
Jeffrey G. Reed	2RD001	R-RD&D CS TECHNOLOGY DEVELOPMENT	8,081	12,715	13,223
			8,081	12,715	13,223
		Total NSS	289,217	336,641	359,142

Table KN-8
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2016
CUSTOMER SERVICES
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Sara Franke	2200-0942	CS FIELD STAFF MANAGER	1,571	2,407	2,580
		CS - Field Operations & Customer Contact Total	1,571	2,407	2,580
Ann D. Ayres	2200-0246	Energy Markets & Capacity Products - Director	338	299	320
Ann D. Ayres	2200-0328	Capacity Products Support	639	736	789
Ann D. Ayres	2200-0330	Capacity Products Staff	539	595	638
Ann D. Ayres	2200-2158	Gas Scheduling	554	726	779
Ann D. Ayres	2200-2282	VP Customer Solutions	265	442	474
Ann D. Ayres	2200-2329	Gas Transmission Planning	576	599	643
		CS - Information Total	2,911	3,398	3,643
Evan D. Goldman	2200-0354	MAJOR MARKET CREDIT and COLLECTIONS	1,488	1,518	1,627
Evan D. Goldman	2200-0355	PAYMENT PROCESSING	3,634	3,635	3,897
Evan D. Goldman	2200-2240	SR VP CUSTSRVC/INNOVATION/BUS STRATEGY	452	452	485
Evan D. Goldman	2200-2247	MANAGER OF REMITTANCE PROCESSING	428	427	458
		CS - Office Operations Total	6,002	6,032	6,467
Jeffrey G. Reed	2200-0234	NGV PROGRAM	1,433	2,272	2,436
Jeffrey G. Reed	2200-2229	BUSINESS STRATEGY AND DEVELOPMENT	983	1,201	1,288
Jeffrey G. Reed	2200-2286	BIOFUELS AND LOW-CARBON RESOURCES MARKET DEVELOPMENT	227	665	713
Jeffrey G. Reed	2200-2288	ENVIRONMENTAL AFFAIRS	569	835	896
Jeffrey G. Reed	2200-2396	POLICY AND ENVIRONMENTAL SOLUTIONS	1,775	3,170	3,399
		RDD Total	4,987	8,143	8,731
		Total SS	15,471	19,979	21,421
		Total Customer Services	\$ 304,688	\$ 356,620	\$ 380,563

Table KN-9
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2016
INFORMATION TECHNOLOGY
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Christopher R. Olmsted	2IT001	IT Applications NSS	2,853	2,853	3,050
Christopher R. Olmsted	2IT002	IT Infrastructure NSS	4,047	4,456	4,764
Christopher R. Olmsted	2IT003	IT Support	41	331	346
		Information Technology Total	<u>6,941</u>	<u>7,640</u>	<u>8,159</u>
		Total NSS	6,941	7,640	8,159
Christopher R. Olmsted	2200-2047	IT ACCOUNT MANAGEMENT	46	47	50
Christopher R. Olmsted	2200-2166	VP INFORMATION TECHNOLOGY	19	19	21
Christopher R. Olmsted	2200-2313	SVP & CITO	23	108	116
Christopher R. Olmsted	2200-2319	IT ENTERPRISE TRAINING AND COMM	13	13	14
Christopher R. Olmsted	2200-2372	DIRECTOR IT SOCALGAS APPLICATIONS	215	578	619
Christopher R. Olmsted	2200-2405	SCG APPS CUSTOMER SELF SERVICES	850	850	911
Christopher R. Olmsted	2200-2406	DIRECTOR - COMPUTING INFRASTRUCTURE	279	1,261	1,352
Christopher R. Olmsted	2200-2418	DIRECTOR - SCG APPLICATIONS SERVICES	208	1,165	1,249
Christopher R. Olmsted	2200-2444	SCG SUPPLY CHAIN SERVICES	344	344	369
Christopher R. Olmsted	2200-2445	SCG WORK MANAGEMENT SERVICES	1,171	2,109	2,261
Christopher R. Olmsted	2200-2446	SCG GIS & CAD SERVICES	312	312	334
Christopher R. Olmsted	2200-2447	SCG SOFTWARE DEV - DATABASE	982	982	1,053
Christopher R. Olmsted	2200-2451	SCG APPS MAJ MRK APP - SCG	1,337	1,337	1,434
Christopher R. Olmsted	2200-2452	COLLABORATION SERVCS - SCG	481	481	515
Christopher R. Olmsted	2200-2453	CLNT TECH & DEPOT SVC-SCG	221	221	237
Christopher R. Olmsted	2200-2455	IT BUSINESS INSIGHT - SCG	820	820	879
Christopher R. Olmsted	2200-2456	ENTERPRISE CMMD CTR-SCG	213	214	229
Christopher R. Olmsted	2200-2457	SEMPHLP & IT SRVC MGT - SCG	149	150	160
Christopher R. Olmsted	2200-2458	BUSINESS COMM SERVS-SCG	111	111	119
Christopher R. Olmsted	2200-2459	SCALABLE PLATFORM SERVS - SCG	187	187	200
Christopher R. Olmsted	2200-2460	VOICE ENTERPRISE SUPPORT - SCG	227	227	244
Christopher R. Olmsted	2200-2463	CI OPERATIONS SERVICES SCG	804	803	861
Christopher R. Olmsted	2200-2464	CI COMPUTE SUPPORT SCG	734	734	787
Christopher R. Olmsted	2200-2466	CI COMPUTE PROVISIONING SCG	762	762	817
Christopher R. Olmsted	2200-2467	CI STANDARDS	134	134	144
Christopher R. Olmsted	2200-2468	CUSTOMER ENGAGEMENT SERVICES	17	17	18
Christopher R. Olmsted	2200-2469	IT INFORMATION SECURITY SCG	627	788	845
Christopher R. Olmsted	2200-2470	IT INFORMATION MANAGEMENT SCG	661	662	710
Christopher R. Olmsted	2200-2495	IT PORTFOLIO MANAGEMENT	40	402	431
Christopher R. Olmsted	2200-2496	SCG IT ASSOCIATE PROGRAM	4	147	158
		Information Technology Total	<u>11,991</u>	<u>15,984</u>	<u>17,138</u>
		Total SS	11,991	15,984	17,138
		Total Information Technology	<u><u>18,932</u></u>	<u><u>23,624</u></u>	<u><u>25,297</u></u>

Table KN-10
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2016
SUPPORT SERVICES
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Jill Tracy	2EV000	ENVIRONMENTAL	8,306	9,424	9,677
		Environmental Total	8,306	9,424	9,677
Richard D. Hobbs	2SS001	LOGISTICS & SHOPS - POOL WAREHOUSING	6,440	7,061	7,590
Richard D. Hobbs	2SS002	FABRICATION & TOOL REPAIR	3,296	3,536	3,715
Richard D. Hobbs	2SS003	METER SHOPS & RECORDS	1,685	1,786	1,906
Richard D. Hobbs	2SS004	GAS PORTFOLIO	1,016	1,016	1,094
Richard D. Hobbs	2SS005	SUPPLY MANAGEMENT DIRECTOR	534	534	563
Richard D. Hobbs	2SS006	DOCUMENT & OFFICE SERVICES	3,126	3,126	3,234
Richard D. Hobbs	2SS007	DIVERSE BUSINESS ENTERPRISES	1,318	1,528	1,599
Richard D. Hobbs	2SS008	SUPPORT SERVICES NORTH	713	713	767
Richard D. Hobbs	2SS010	SUPPLY CHAIN STRATEGY AND BUSINESS SUPPORT	736	1,923	2,011
		Supply Services & Diverse Business Enterprises Total	18,864	21,223	22,480
Carmen L. Herrera	2RF002	Maintenance Operations	24,026	27,626	28,892
Carmen L. Herrera	2RF003	Fleet Management	19,514	40,045	40,261
Carmen L. Herrera	2RF004	Facility Operations	15,010	16,872	17,642
		Land & Facilities Total	58,550	84,543	86,795
James C. Seifert	2RF007	Branch Offices/DOM s	2,215	2,190	2,190
		Real Estate Total	2,215	2,190	2,190
		Total NSS	87,935	117,380	121,143
Jill Tracy	2200-2012	SCG ENVIRONMENTAL SERVICE DIRECTOR	284	328	352
Jill Tracy	2200-2176	SCG ENVIRONMENTAL PROGRAMS	2,579	2,580	2,766
		Environmental Total	2,863	2,908	3,118
Carmen L. Herrera	2200-0696	FACILITIES-MONTEREY PARK MGR	2,177	2,177	2,334
Carmen L. Herrera	2200-0735	FACILITIES GCT	1,211	1,210	1,297
Carmen L. Herrera	2200-2246	DIRECTOR SUPPORT SERVICES	92	92	99
		Land & Facilities Total	3,480	3,479	3,730
James C. Seifert	2200-0618	GCT RENTS	13,200	15,002	16,085
James C. Seifert	2200-2284	SCG MICROWAVE RENTS	1,309	1,421	1,524
		Real Estate Total	14,509	16,423	17,609
		Total SS	20,852	22,810	24,457
		Total Support Services	<u>\$ 108,787</u>	<u>\$ 140,190</u>	<u>\$ 145,600</u>

Table KN-11
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2016
ADMINISTRATIVE AND GENERAL
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Ramon Gonzales	2AG001	ACCOUNTING & FINANCE VP	347	385	413
Ramon Gonzales	2AG002	ACCOUNTING OPERATIONS	3,586	4,046	4,339
Ramon Gonzales	2AG003	ACCOUNTING SYSTEMS & COMPLIANCE	949	1,004	1,081
Ramon Gonzales	2AG004	FINANCE	1,490	1,658	1,784
Ramon Gonzales	2AG005	FINANCIAL & OPERATIONAL PLANNING	1,127	1,159	1,248
Ramon Gonzales	2AG006	CORPORATE MEMBERSHIPS	94	94	97
Ramon Gonzales	2AG007	LEGAL	6,463	6,283	6,754
Ramon Gonzales	2AG008	REGULATORY TARIFFS & INFO	486	724	763
Ramon Gonzales	2AG010	CLAIMS PAYMENTS AND RECOVERY	7,466	5,854	6,057
Ramon Gonzales	2AG011	MEDIA & EMPLOYEE COMMUNICATIONS	684	1,020	1,092
Ramon Gonzales	2AG012	EXTERNAL AFFAIRS & EMPLOYEE COMMUNICATIONS VP	402	398	424
		A&G - External Affairs & Legal Total	23,094	22,625	24,052
Debbie S. Robinson	2CP000	COMPENSATION-VARIABLE PAY	66,713	58,096	62,015
Debbie S. Robinson	2PB000	HEALTH BENEFITS - MEDICAL	104,665	130,113	130,113
		A&G - Employee Benefits Total	171,378	188,209	192,128
Mark L. Serrano	2HR001	SCG President & CEO COO & VP of Human Resources.	3,625	3,593	3,794
Mark L. Serrano	2HR003	SCG Director Perf & Orgnl Strategy	960	1,350	1,443
Mark L. Serrano	2HR004	SCG Director HR Services	3,935	4,757	5,058
Mark L. Serrano	2HR005	SCG Director Labor Relations-North	1,547	1,860	1,994
Mark L. Serrano	2HR006	SCG Director Sfty Wellness & Dis Svcs	28,022	36,345	36,927
Mark L. Serrano	2HR007	SCG Director Org Effectiveness	1,507	2,441	2,596
		A&G - Human Resources Total	39,596	50,346	51,811
David I. Sarkaria	2PN000	EMPLOYEE PENSION	65,157	83,610	83,610
		A&G - Pension & Other Post Retirement Benefits Total	65,157	83,610	83,610
Peter R. Wall	2SE000	SECC A&G SALARIES - F920.1	48,629	51,300	51,300
		A&G - Sempra Corp General Total	48,629	51,300	51,300
Katherine Carbon	2SN000	SECC PROPERTY INSURANCE NON-NUCLEAR - 924.0	15,302	18,753	18,753
		A&G - Sempra Corp Insurance Total	15,302	18,753	18,753
OTHER	2200-SAXX	Shared Asset Expense	-	7,695	7,695
		Total	-	7,695	7,695
		Total NSS	363,156	422,538	429,349

Table KN-11
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2016
ADMINISTRATIVE AND GENERAL
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013	2016	2016
			Adjusted-Recorded (2013\$)	Estimated (2013\$)	Estimated (2016\$)
Ramon Gonzales	2200-1334	AFFILIATE BILLING & COSTING NORTH	373	419	450
Ramon Gonzales	2200-2040	GRC & REVENUE REQUIREMENTS	736	1,187	1,272
Ramon Gonzales	2200-2075	REGULATORY CASE MANAGEMENT	975	1,032	1,106
Ramon Gonzales	2200-2095	CLAIMS MANAGEMENT - NORTH	1,320	1,433	1,536
Ramon Gonzales	2200-2268	MARP LOANED TO SECC-INTERNAL AUDIT	30	61	66
Ramon Gonzales	2200-2305	SCG REGULATORY AFFAIRS DIRECTOR	256	257	275
Ramon Gonzales	2200-2307	GAS RATES ANALYSIS	533	525	562
Ramon Gonzales	2200-2308	GAS DEMAND FORECASTING & ANALYSIS	609	603	646
Ramon Gonzales	2200-2339	COMMUNITY RELATIONS	634	870	933
Ramon Gonzales	2200-2343	CASE MANAGEMENT - ADMIN SUPPORT	56	55	58
		A&G - Contoller/Finance/ Regulatory Affairs Total	5,522	6,440	6,905
Diana L. Day	2200-8962	RISK MANAGEMENT	-	2,592	2,779
		A&G - Risk Management Total	-	2,592	2,779
Mark L. Serrano	2200-0342	DIR PERF MGT & ORG	423	423	453
Mark L. Serrano	2200-2337	HR DIVERSITY-SCG	539	540	578
Mark L. Serrano	2200-2397	ECS System Reporting	268	267	287
Mark L. Serrano	2200-2398	ECS OPERATIONS	515	515	552
Mark L. Serrano	2200-2399	ECSRegulations/Training	304	304	326
		A&G - HR/External Affairs/Legal Total	2,049	2,048	2,196
		Total SS	7,571	11,080	11,880
		Total A&G	\$ 370,727	\$ 433,618	\$ 441,229

Table KN-12

Southern California Gas Company
Working Cash Adjustment to Rate Base (Net Working Cash Requirement)
(\$ in Thousands)

Line No.	Description	2013 Recorded			2016 Proposed		
		Expenses	Average No. of Days Lag	Dollar-Days Lag	Expenses	Average No. of Days Lag	Dollar-Days Lag
1	Commodities - Gas	0	0.00	0	0	0.00	0
2	Payroll Expense	518,188	13.07	6,772,309			
3	F. I. C. A	30,731	12.42	381,775			
4	Federal/State Unemployment Insurance	922	76.05	70,127			
5	Incentive Compensation Plan	40,996	256.00	10,494,914			
6	Employee Benefits	142,681	9.02	1,286,986			
7	Goods & Services	425,521	34.04	14,484,751			
8	Corporate Charges	65,580	22.50	1,475,560			
9	Real Estate Rental	18,984	(26.49)	(502,893)			
10	Materials Issued from Stores	14,843	0.00	0			
11	Property/Ad Valorem/Franchise Taxes	565,279	82.90	46,861,612			
12	Federal Income Taxes - Current	15,273	(724.93)	(11,071,677)			
13	State Income Taxes - Current	14,296	(573.92)	(8,204,980)			
14	Income Taxes Deferred	115,054	0.00	0			
15	Depreciation Provision	366,151	0.00	0			
16	Amortization of Insurance Premiums	16,184	0.00	0			
17	Sub-total	2,350,685	26.40	62,048,485	3,037,437	26.40	80,175,950
18	Total Expenses Incl. Commodities	2,350,685	26.40	62,048,485	3,037,437	26.40	80,175,950
19	Revenue Lag Days		41.99			41.99	
20	Expense Lag Days (Line 18, Dollar-Days Lag / Expenses)		<u>26.40</u>			<u>26.40</u>	
21	Excess Lag Days (Line 19 - Line 20)		15.60			15.60	
22	Total Expenses Incl. Commodities (Line 18 Expenses)		<u>2,350,685</u>			<u>3,037,437</u>	
23	Lead/Lag Working Capital (Line 21 * Line 22 / 365)		100,457			129,806	
24	Operational Cash Requirement		77,665			82,535	
25	Working Capital Not Supplied by Investors		<u>(137,124)</u>			<u>(145,722)</u>	
26	Working Cash Adjustment to Rate Base (Line 23 to Line 25)		<u>40,998</u>			<u>66,618</u>	

Table KN-13
SOUTHERN CALIFORNIA GAS COMPANY
Test Year 2016
Net-to-Gross Multiplier

Line No.	Description	Test Year 2016		
		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	0.003120	0.000000	0.003120
3	Uncollectible Amount Applied	1.000000	1.000000	1.000000
4	Less: Uncollectible (Line 2 * Line 3)	0.003120	0.000000	0.003120
5	Subtotal (Line 3 - Line 4)	0.996880	1.000000	0.996880
6	Franchise Fees Tax Rate	0.014136	0.000000	0.014136
7	Franchise Fees Amount Applied (Line 5)	0.996880	1.000000	0.996880
8	Less: Franchise Fees (Line 6 * Line 7)	0.014092	0.000000	0.014092
9	Subtotal (Line 7 - Line 8)	0.982788	1.000000	0.982788
10	S.I.T. Rate		0.088400	0.088400
11	S.I.T. Amount Applied (Line 9)		1.000000	0.982788
12	Less: S.I.T. (Line 10 * Line 11)		0.088400	0.086879
13	Subtotal (Line 11 - Line 12)		0.911600	0.895910
14	F.I.T. Rate		0.350000	0.350000
15	F.I.T. Amount Applied (Line 13)		0.911600	0.895910
16	Less: F.I.T. (Line 14 * Line 15)		0.319060	0.313568
17	Net Operating Revenues (Line 15 - Line 16)		0.592540	0.582341
18	Uncollectible and Franchise Fee Factor (1 / Line 9)	1.017513		
19	State & Federal Tax Factor (1 / Line 17)		1.687650	
20	N-T-G Multiplier (1 / Line 17)			1.717206

SDG&E Tables

TABLE KN-1
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
COMBINED SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description	2016 Present Rates (2016\$)	2016 Proposed Rates (2016\$)
1	Base Margin	1,770,616	1,876,202
2	Miscellaneous Revenues	19,235	19,235
3	Revenue Requirement	1,789,851	1,895,437
	<u>OPERATING & MAINTENANCE EXPENSES</u>		
4	Distribution	159,348	159,348
5	Gas Transmission	4,631	4,631
6	PSEP	-	-
7	Generation	54,415	54,415
8	Nuclear Generation (SONGS)	1,293	1,293
9	Engineering	12,294	12,294
10	Procurement	8,757	8,757
11	Customer Services	89,628	89,628
12	Information Technology	109,115	109,115
13	Support Services	105,627	105,627
14	Administrative and General	431,532	431,532
15	Subtotal (2013\$)	976,640	976,640
16	Shared Services Adjustments	(91,061)	(91,061)
17	Reassignments	(127,510)	(127,510)
18	FERC Transmission Costs	(60,446)	(60,446)
19	Escalation	22,245	22,245
20	Uncollectibles	3,081	3,263
21	Franchise Fees	56,533	59,965
22	Total O&M (2016\$)	779,482	783,096
23	Depreciation & Amortization	439,813	439,813
24	Taxes on Income	126,476	163,233
25	Taxes Other Than on Income	94,746	94,746
26	Total Operating Expenses	1,440,517	1,480,889
27	Return	349,334	414,548
28	Rate Base	5,320,350	5,321,539
29	Rate of Return	6.57%	7.79%

TABLE KN-2
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
ELECTRIC SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description	2016 Present Rates (2016\$)	2016 Proposed Rates (2016\$)
1	Base Margin	\$ 1,464,172	\$ 1,556,022
2	Miscellaneous Revenues	15,227	15,227
3	Revenue Requirement	<u>\$ 1,479,399</u>	<u>\$ 1,571,249</u>
	<u>OPERATING & MAINTENANCE EXPENSES</u>		
4	Distribution	134,150	134,150
5	Gas Transmission	-	-
6	PSEP	-	-
7	Generation	53,864	53,864
8	Nuclear Generation (SONGS)	1,293	1,293
9	Engineering	584	584
10	Procurement	8,647	8,647
11	Customer Services	57,485	57,485
12	Information Technology	80,735	80,735
13	Support Services	82,418	82,418
14	Administrative and General	346,516	346,516
15	Subtotal (2013\$)	<u>765,691</u>	<u>765,691</u>
16	Shared Services Adjustments	(72,605)	(72,605)
17	Reassignments	(97,510)	(97,510)
18	FERC Transmission Costs	(60,446)	(60,446)
19	Escalation	15,688	15,688
20	Uncollectibles (0.174%)	2,548	2,706
21	Franchise Fees (3.4273%)	50,182	53,328
22	Total O&M (2016\$)	<u>603,547</u>	<u>606,853</u>
23	Depreciation & Amortization	382,132	382,132
24	Taxes on Income	112,756	143,633
25	Taxes Other Than on Income	79,765	79,765
26	Total Operating Expenses	<u>\$ 1,178,200</u>	<u>\$ 1,212,382</u>
27	Return	301,199	358,867
28	Rate Base	4,606,131	4,606,766
29	Rate of Return	6.54%	7.79%

TABLE KN-3
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
ELECTRIC DISTRIBUTION SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description	2016	2016	2016	2016
		Present Rates (2016\$)	Proposed Rates Incl. Legacy Meter (2016\$)	Proposed Rates Excl. Legacy Meter (2016\$)	Legacy Meter (2016\$)
1	Base Margin	\$ 1,198,315	\$ 1,342,237	\$ 1,323,463	\$ 18,774
2	Miscellaneous Revenues	15,227	15,227	15,227	-
3	Revenue Requirement	\$ 1,213,542	\$ 1,357,464	\$ 1,338,690	\$ 18,774
	<u>OPERATING & MAINTENANCE EXPENSES</u>				
4	Distribution	133,645	133,645	133,645	
5	Gas Transmission	-	-	-	
6	PSEP	-	-	-	
7	Generation	1,634	1,634	1,634	
8	Nuclear Generation (SONGS)	-	-	-	
9	Engineering	576	576	576	
10	Procurement	8,634	8,634	8,634	
11	Customer Services	57,447	57,447	57,447	
12	Information Technology	77,626	77,626	77,626	
13	Support Services	80,307	80,307	80,307	
14	Administrative and General	335,515	335,515	335,515	
15	Subtotal (2013\$)	695,385	695,385	695,385	-
16	Shared Services Adjustments	(69,480)	(69,480)	(69,480)	
17	Reassignments	(94,166)	(94,166)	(94,166)	
18	FERC Transmission Costs	(60,446)	(60,446)	(60,446)	
19	Escalation	14,101	14,101	14,101	
20	Uncollectibles	2,085	2,334	2,303	32
21	Franchise Fees	41,070	46,001	45,359	642
22	Total O&M (2016\$)	528,548	533,729	533,055	674
23	Depreciation & Amortization	338,977	338,977	320,877	18,100
24	Taxes on Income	59,145	112,028	112,028	
25	Taxes Other Than on Income	67,135	67,135	67,135	
26	Total Operating Expenses	\$ 993,806	\$ 1,051,870	\$ 1,033,096	\$ 18,774
27	Return	219,736	305,594	305,594	-
28	Rate Base	\$ 3,922,267	\$ 3,922,901	\$ 3,922,901	\$ -
29	Rate of Return	5.60%	7.79%	7.79%	0.00%

TABLE KN-4
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
GENERATION SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description	2016 Present Rates (2016\$)	2016 Proposed Rates (2016\$)
1	Base Margin	\$ 262,710	\$ 210,441
2	Miscellaneous Revenues	-	-
3	Revenue Requirement	\$ 262,710	\$ 210,441
	<u>OPERATING & MAINTENANCE EXPENSES</u>		
4	Distribution	505	505
5	Gas Transmission	-	-
6	PSEP	-	-
7	Generation	52,229	52,229
8	Nuclear Generation (SONGS)	-	-
9	Engineering	8	8
10	Procurement	13	13
11	Customer Services	38	38
12	Information Technology	3,109	3,109
13	Support Services	2,111	2,111
14	Administrative and General	11,000	11,000
15	Subtotal (2013\$)	69,014	69,014
16	Shared Services Adjustments	(3,125)	(3,125)
17	Reassignments	(3,344)	(3,344)
18	FERC Transmission Costs	-	-
19	Escalation	1,587	1,587
20	Uncollectibles	457	366
21	Franchise Fees	9,004	7,212
22	Total O&M (2016\$)	73,592	71,710
23	Depreciation & Amortization	42,301	42,301
24	Taxes on Income	53,367	31,277
25	Taxes Other Than on Income	12,564	12,564
26	Total Operating Expenses	\$ 181,825	\$ 157,853
27	Return	80,885	52,588
28	Rate Base	\$ 675,072	\$ 675,072
29	Rate of Return	11.98%	7.79%

TABLE KN-5
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
SONGS SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description	2016 Present Rates (2016\$)	2016 Proposed Rates (2016\$)
1	Base Margin	\$ 3,147	\$ 3,344
2	Miscellaneous Revenues	-	-
3	Revenue Requirement	\$ 3,147	\$ 3,344
	<u>OPERATING & MAINTENANCE EXPENSES</u>		
4	Distribution		
5	Gas Transmission		
6	PSEP		
7	Generation		
8	Nuclear Generation (SONGS)	1,293	1,293
9	Engineering		
10	Procurement		
11	Customer Services		
12	Information Technology		
13	Support Services		
14	Administrative and General	-	-
15	Subtotal (2013\$)	1,293	1,293
16	Shared Services Adjustments		
17	Reassignments	-	-
18	FERC Transmission Costs	-	-
19	Escalation	-	-
20	Uncollectibles	5	6
21	Franchise Fees	108	115
22	Total O&M (2016\$)	1,406	1,413
23	Depreciation & Amortization	853	853
24	Taxes on Income	244	327
25	Taxes Other Than on Income	65	65
26	Total Operating Expenses	\$ 2,569	\$ 2,659
27	Return	578	685
28	Rate Base	\$ 8,793	\$ 8,793
29	Rate of Return	6.57%	7.79%

TABLE KN-6
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
GAS SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description	2016 Present Rates (2016\$)	2016 Proposed Rates (2016\$)
1	Base Margin	\$ 306,444	\$ 320,180
2	Miscellaneous Revenues	4,008	4,008
3	Revenue Requirement	\$ 310,452	\$ 324,188
	<u>OPERATING & MAINTENANCE EXPENSES</u>		
4	Distribution	25,198	25,198
5	Gas Transmission	4,631	4,631
6	PSEP	-	-
7	Generation	552	552
8	Nuclear Generation (SONGS)	-	-
9	Engineering	11,710	11,710
10	Procurement	110	110
11	Customer Services	32,143	32,143
12	Information Technology	28,380	28,380
13	Support Services	23,209	23,209
14	Administrative and General	85,016	85,016
15	Subtotal (2013\$)	210,949	210,949
16	Shared Services Adjustments	(18,456)	(18,456)
17	Reassignments	(30,000)	(30,000)
18	FERC Transmission Costs		
19	Escalation	6,557	6,557
20	Uncollectibles (0.174%)	533	557
21	Franchise Fees (2.0727%)	6,352	6,636
22	Total O&M (2016\$)	175,935	176,244
23	Depreciation & Amortization	57,681	57,681
24	Taxes on Income	13,720	19,601
25	Taxes Other Than on Income	14,981	14,981
26	Total Operating Expenses	\$ 262,317	\$ 268,507
27	Return	48,135	55,681
28	Rate Base	714,218	714,773
29	Rate of Return	6.74%	7.79%

TABLE KN-7
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
(Thousands of Dollars)

Line No.	Description	2016	2016	2016
		Non-Shared Services	Shared Services	Total
		Proposed Rates (2013\$)	Proposed Rates (2013\$)	Proposed Rates (2013\$)
1	Base Margin			
2	Miscellaneous Revenues			
3		Revenue Requirement		
	<u>OPERATING & MAINTENANCE EXPENSES</u>			
4	Distribution	159,348	-	159,348
5	Gas Transmission	4,631	-	4,631
6	PSEP	-	-	-
7	Generation	53,471	944	54,415
8	Nuclear Generation (SONGS)	1,293	-	1,293
9	Engineering	12,202	92	12,294
10	Procurement	8,757	-	8,757
11	Customer Services	88,649	979	89,628
12	Information Technology	18,188	90,927	109,115
13	Support Services	81,437	24,190	105,627
14	Administrative and General	410,147	21,385	431,532
14	Subtotal (2013\$)	838,123	138,517	976,640
A	Shared Services Billed Out	0	(69,471)	(69,471)
B	Shared Services Billed In	0	14,131	14,131
C	Shared Services Overhead Credit	0	(25,159)	(25,159)
D	Shared Services Billed In Overheads	0	9,372	9,372
E	Corporate Reallocation	5,211	-	5,211
F	Subtotal	5,211	(71,127)	(65,916)
G	Billed Capital Overhead Credit	0	(25,145)	(25,145)
H	SOP 98 Expense	-	0	-
15	Total Shared Service Adjustments	5,211	(96,272)	(91,061)
16	Total	843,334	42,245	885,579

TABLE KN-8
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
DISTRIBUTION COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Jonathan Woldemariam	1ED000	Admin & Mgt	209	324	345
Jonathan Woldemariam	1ED001	Technology Innovation & Development	1,087	1,838	1,934
Jonathan Woldemariam	1ED002	Construction Services	5,225	18,865	19,374
Jonathan Woldemariam	1ED003	DistOps Enterprise Geographic Information System Standards	2,090	1,995	2,103
Jonathan Woldemariam	1ED004	Electric Distribution Operations	10,938	15,315	15,995
Jonathan Woldemariam	1ED005	GEOGRAPHIC BUSINESS SOLUTIONS DESKTOP	37	37	40
Jonathan Woldemariam	1ED006	Kearny Operations Services	1,838	2,239	2,392
Jonathan Woldemariam	1ED008	Grid Operations	149	149	157
Jonathan Woldemariam	1ED009	Officer	519	476	504
Jonathan Woldemariam	1ED010	Project Management	482	1,368	1,459
Jonathan Woldemariam	1ED011	Electric Regional Operations	31,749	35,449	37,543
Jonathan Woldemariam	1ED013	Skills & Compliance Training	3,660	5,087	5,419
Jonathan Woldemariam	1ED014	Service Order Team (SOT)	846	883	923
Jonathan Woldemariam	1ED015	Substation C&O	5,896	6,710	7,100
Jonathan Woldemariam	1ED017	System Protection	1,545	1,711	1,812
Jonathan Woldemariam	1ED018	Distribution Engineering	1,319	1,909	2,036
Jonathan Woldemariam	1ED020	Troubleshooting	7,525	7,965	8,536
Jonathan Woldemariam	1ED021	Vegetation Management (Pole Brushing)	26,856	28,852	29,656
Jonathan Woldemariam	1ED022	Regional Public Affairs	1,687	1,687	1,777
Jonathan Woldemariam	1ED023	Major Projects	78	147	151
Jonathan Woldemariam	1ED024	Technology Utilization	1,287	1,948	2,061
Jonathan Woldemariam	1ED025	Compliance & Asset Management	2,458	2,702	2,809
		Total	107,480	137,656	144,126
Frank B. Ayala	1GD000	Field O&M - Other Services	10,430	11,108	11,831
Frank B. Ayala	1GD001	Asset Management	1,625	1,849	1,968
Frank B. Ayala	1GD002	Measurement & Regulation	3,058	3,464	3,684
Frank B. Ayala	1GD003	Cathodic Protection	1,034	1,867	1,997
Frank B. Ayala	1GD004	Operations Management & Training	2,238	3,404	3,633
		Total	18,385	21,692	23,114
		Total NSS	125,865	159,348	167,240
		Total	-	-	-
		Total SS	-	-	-
		Total Distribution	\$ 125,865	\$ 159,348	\$ 167,240

TABLE KN-9
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
DISTRIBUTION ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Jonathan Woldemariam	1ED000	Admin & Mgt	209	324	345
Jonathan Woldemariam	1ED001	Technology Innovation & Development	1,015	1,644	1,729
Jonathan Woldemariam	1ED002	Construction Services	5,035	18,179	18,662
Jonathan Woldemariam	1ED003	DistOps Enterprise Geographic Information System Standards	2,090	1,995	2,103
Jonathan Woldemariam	1ED004	Electric Distribution Operations	9,661	13,527	14,117
Jonathan Woldemariam	1ED005	GEOGRAPHIC BUSINESS SOLUTIONS DESKTOP	37	37	40
Jonathan Woldemariam	1ED006	Kearny Operations Services	1,536	1,871	1,999
Jonathan Woldemariam	1ED008	Grid Operations	146	146	154
Jonathan Woldemariam	1ED009	Officer	398	365	387
Jonathan Woldemariam	1ED010	Project Management	482	1,368	1,459
Jonathan Woldemariam	1ED011	Electric Regional Operations	29,891	33,375	35,341
Jonathan Woldemariam	1ED013	Skills & Compliance Training	3,152	4,380	4,666
Jonathan Woldemariam	1ED014	Service Order Team (SOT)	833	869	908
Jonathan Woldemariam	1ED015	Substation C&O	5,896	6,710	7,100
Jonathan Woldemariam	1ED017	System Protection	1,545	1,711	1,812
Jonathan Woldemariam	1ED018	Distribution Engineering	1,276	1,847	1,970
Jonathan Woldemariam	1ED020	Troubleshooting	7,525	7,965	8,536
Jonathan Woldemariam	1ED021	Vegetation Management (Pole Brushing)	26,856	28,852	29,656
Jonathan Woldemariam	1ED022	Regional Public Affairs	1,262	1,262	1,328
Jonathan Woldemariam	1ED023	Major Projects	70	131	134
Jonathan Woldemariam	1ED024	Technology Utilization	1,201	1,819	1,923
Jonathan Woldemariam	1ED025	Compliance & Asset Management	2,458	2,702	2,809
		Total	102,574	131,079	137,176
Frank B. Ayala	1GD000	Field O&M - Other Services	2,646	2,946	3,127
Frank B. Ayala	1GD001	Asset Management	110	126	133
Frank B. Ayala	1GD002	Measurement & Regulation	-	-	-
Frank B. Ayala	1GD003	Cathodic Protection	-	-	-
Frank B. Ayala	1GD004	Operations Management & Training	-	-	-
		Total	2,756	3,071	3,260
		Total NSS	105,331	134,150	140,436
		Total	-	-	-
		Total SS	-	-	-
		Total Distribution Electric Department	\$ 105,331	\$ 134,150	\$ 140,436

TABLE KN-10
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
DISTRIBUTION ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013	2016	2016
			Adjusted-Recorded (2013\$)	Estimated (2013\$)	Estimated (2016\$)
Jonathan Woldemariam	1ED000	Admin & Mgt	174	269	287
Jonathan Woldemariam	1ED001	Technology Innovation & Development	1,006	1,620	1,704
Jonathan Woldemariam	1ED002	Construction Services	5,018	18,118	18,599
Jonathan Woldemariam	1ED003	DistOps Enterprise Geographic Information System Standards	2,090	1,995	2,103
Jonathan Woldemariam	1ED004	Electric Distribution Operations	9,527	13,339	13,921
Jonathan Woldemariam	1ED005	GEOGRAPHIC BUSINESS SOLUTIONS DESKTOP	37	37	40
Jonathan Woldemariam	1ED006	Kearny Operations Services	1,535	1,869	1,997
Jonathan Woldemariam	1ED008	Grid Operations	146	146	154
Jonathan Woldemariam	1ED009	Officer	384	352	373
Jonathan Woldemariam	1ED010	Project Management	482	1,368	1,459
Jonathan Woldemariam	1ED011	Electric Regional Operations	29,803	33,276	35,236
Jonathan Woldemariam	1ED013	Skills & Compliance Training	3,152	4,380	4,666
Jonathan Woldemariam	1ED014	Service Order Team (SOT)	831	868	907
Jonathan Woldemariam	1ED015	Substation C&O	5,896	6,710	7,100
Jonathan Woldemariam	1ED017	System Protection	1,545	1,711	1,812
Jonathan Woldemariam	1ED018	Distribution Engineering	1,276	1,847	1,970
Jonathan Woldemariam	1ED020	Troubleshooting	7,525	7,965	8,536
Jonathan Woldemariam	1ED021	Vegetation Management (Pole Brushing)	26,856	28,852	29,656
Jonathan Woldemariam	1ED022	Regional Public Affairs	1,210	1,210	1,273
Jonathan Woldemariam	1ED023	Major Projects	68	129	132
Jonathan Woldemariam	1ED024	Technology Utilization	1,201	1,819	1,923
Jonathan Woldemariam	1ED025	Compliance & Asset Management	2,458	2,702	2,809
		Total	102,220	130,582	136,655
Frank B. Ayala	1GD000	Field O&M - Other Services	2,639	2,937	3,118
Frank B. Ayala	1GD001	Asset Management	110	126	133
Frank B. Ayala	1GD002	Measurement & Regulation	-	-	-
Frank B. Ayala	1GD003	Cathodic Protection	-	-	-
Frank B. Ayala	1GD004	Operations Management & Training	-	-	-
		Total	2,750	3,063	3,251
		Total NSS	104,970	133,645	139,906
		Total	-	-	-
		Total SS	-	-	-
		Total Distribution Electric Distribution	\$ 104,970	\$ 133,645	\$ 139,906

TABLE KN-11
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
DISTRIBUTION GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Jonathan Woldemariam	1ED000	Admin & Mgt	35	55	58
Jonathan Woldemariam	1ED001	Technology Innovation & Development	9	24	25
Jonathan Woldemariam	1ED002	Construction Services	17	61	63
Jonathan Woldemariam	1ED003	DistOps Enterprise Geographic Information System Standards	-	-	-
Jonathan Woldemariam	1ED004	Electric Distribution Operations	134	188	196
Jonathan Woldemariam	1ED005	GEOGRAPHIC BUSINESS SOLUTIONS DESKTOP	-	-	-
Jonathan Woldemariam	1ED006	Kearny Operations Services	1	2	2
Jonathan Woldemariam	1ED008	Grid Operations	0	0	0
Jonathan Woldemariam	1ED009	Officer	15	14	14
Jonathan Woldemariam	1ED010	Project Management	-	-	-
Jonathan Woldemariam	1ED011	Electric Regional Operations	88	99	105
Jonathan Woldemariam	1ED013	Skills & Compliance Training	-	-	-
Jonathan Woldemariam	1ED014	Service Order Team (SOT)	1	1	1
Jonathan Woldemariam	1ED015	Substation C&O	-	-	-
Jonathan Woldemariam	1ED017	System Protection	-	-	-
Jonathan Woldemariam	1ED018	Distribution Engineering	-	-	-
Jonathan Woldemariam	1ED020	Troubleshooting	-	-	-
Jonathan Woldemariam	1ED021	Vegetation Management (Pole Brushing)	-	-	-
Jonathan Woldemariam	1ED022	Regional Public Affairs	52	52	55
Jonathan Woldemariam	1ED023	Major Projects	1	2	2
Jonathan Woldemariam	1ED024	Technology Utilization	-	-	-
Jonathan Woldemariam	1ED025	Compliance & Asset Management	-	-	-
		Total	354	497	521
Frank B. Ayala	1GD000	Field O&M - Other Services	7	8	9
Frank B. Ayala	1GD001	Asset Management	-	-	-
Frank B. Ayala	1GD002	Measurement & Regulation	-	-	-
Frank B. Ayala	1GD003	Cathodic Protection	-	-	-
Frank B. Ayala	1GD004	Operations Management & Training	-	-	-
		Total	7	8	9
		Total NSS	361	505	530
		Total	-	-	-
		Total SS	-	-	-
		Total Distribution Generation	\$ 361	\$ 505	\$ 530

TABLE KN-12
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
DISTRIBUTION GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Jonathan Woldemariam	1ED000	Admin & Mgt	-	-	-
Jonathan Woldemariam	1ED001	Technology Innovation & Development	72	194	205
Jonathan Woldemariam	1ED002	Construction Services	190	686	712
Jonathan Woldemariam	1ED003	DistOps Enterprise Geographic Information System Standards	-	-	-
Jonathan Woldemariam	1ED004	Electric Distribution Operations	1,277	1,788	1,878
Jonathan Woldemariam	1ED005	GEOGRAPHIC BUSINESS SOLUTIONS DESKTOP	-	-	-
Jonathan Woldemariam	1ED006	Kearny Operations Services	302	368	393
Jonathan Woldemariam	1ED008	Grid Operations	3	3	3
Jonathan Woldemariam	1ED009	Officer	121	111	117
Jonathan Woldemariam	1ED010	Project Management	-	-	-
Jonathan Woldemariam	1ED011	Electric Regional Operations	1,858	2,074	2,203
Jonathan Woldemariam	1ED013	Skills & Compliance Training	508	707	754
Jonathan Woldemariam	1ED014	Service Order Team (SOT)	13	14	15
Jonathan Woldemariam	1ED015	Substation C&O	-	-	-
Jonathan Woldemariam	1ED017	System Protection	-	-	-
Jonathan Woldemariam	1ED018	Distribution Engineering	43	62	66
Jonathan Woldemariam	1ED020	Troubleshooting	-	-	-
Jonathan Woldemariam	1ED021	Vegetation Management (Pole Brushing)	-	-	-
Jonathan Woldemariam	1ED022	Regional Public Affairs	425	425	449
Jonathan Woldemariam	1ED023	Major Projects	8	16	17
Jonathan Woldemariam	1ED024	Technology Utilization	86	129	137
Jonathan Woldemariam	1ED025	Compliance & Asset Management	-	-	-
		Total	4,906	6,577	6,950
Frank B. Ayala	1GD000	Field O&M - Other Services	7,784	8,162	8,705
Frank B. Ayala	1GD001	Asset Management	1,515	1,723	1,835
Frank B. Ayala	1GD002	Measurement & Regulation	3,058	3,464	3,684
Frank B. Ayala	1GD003	Cathodic Protection	1,034	1,867	1,997
Frank B. Ayala	1GD004	Operations Management & Training	2,238	3,404	3,633
		Total	15,629	18,621	19,854
		Total NSS	20,534	25,198	26,804
		Total	-	-	-
		Total SS	-	-	-
		Total Distribution Gas	\$ 20,534	\$ 25,198	\$ 26,804

TABLE KN-13
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
GAS TRANSMISSION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
John L. Dagg	1GT000	Pipeline Operations	1,054	1,243	1,320
John L. Dagg	1GT001	Compression Stations Operations	2,969	3,282	3,451
John L. Dagg	1GT002	Field Engineering and Technical Support	106	106	113
		Gas Transmission Total	4,129	4,631	4,885
		Total NSS	4,129	4,631	4,885
		Gas Transmission Total	-	-	-
		Total SS	-	-	-
		Total Gas Transmission	\$ 4,129	\$ 4,631	\$ 4,885

TABLE KN-14
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
GENERATION COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Carl S. La Peter	1EG001	Generation - Plant - Admin	173	287	308
Carl S. La Peter	1EG002	Generation Plant Miramar	3,380	2,264	2,339
Carl S. La Peter	1EG003	Generation Plant Palomar	17,554	22,788	23,536
Carl S. La Peter	1EG004	Resource Planning	425	1,260	1,319
Carl S. La Peter	1EG005	SVP - Power Supply	664	658	697
Carl S. La Peter	1EG006	Generation Plant Desert Star	18,705	24,641	25,076
Carl S. La Peter	1EG007	Generation Plant Cuyamaca Peak	1,059	1,137	1,174
Carl S. La Peter	1EG008	VP - Generation & Resource Planning	201	436	466
		Total	42,161	53,471	54,916
		Total NSS	42,161	53,471	54,916
Carl S. La Peter	2100-3433	RESOURCE PLANNING DIRECTOR	702	944	1,009
		Electric Generation Total	702	944	1,009
		Total SS	702	944	1,009
		Total Generation Combined	\$ 42,863	\$ 54,415	\$ 55,926

TABLE KN-15
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
GENERATION ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Carl S. La Peter	1EG001	Generation - Plant - Admin	173	287	308
Carl S. La Peter	1EG002	Generation Plant Miramar	3,380	2,264	2,339
Carl S. La Peter	1EG003	Generation Plant Palomar	17,554	22,788	23,536
Carl S. La Peter	1EG004	Resource Planning	412	1,222	1,279
Carl S. La Peter	1EG005	SVP - Power Supply	497	492	521
Carl S. La Peter	1EG006	Generation Plant Desert Star	18,705	24,641	25,076
Carl S. La Peter	1EG007	Generation Plant Cuyamaca Peak	1,059	1,137	1,174
Carl S. La Peter	1EG008	VP - Generation & Resource Planning	150	326	349
		Total	41,930	53,157	54,582
		Total NSS	41,930	53,157	54,582
Carl S. La Peter	2100-3433	RESOURCE PLANNING DIRECTOR	525	706	755
		Total	525	706	755
		Total SS	525	706	755
		Total Generation Electric Department	\$ 42,455	\$ 53,864	\$ 55,337

TABLE KN-16
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
GENERATION ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Carl S. La Peter	1EG001	Generation - Plant - Admin	-	-	-
Carl S. La Peter	1EG002	Generation Plant Miramar	-	-	-
Carl S. La Peter	1EG003	Generation Plant Palomar	-	-	-
Carl S. La Peter	1EG004	Resource Planning	58	173	181
Carl S. La Peter	1EG005	SVP - Power Supply	476	472	500
Carl S. La Peter	1EG006	Generation Plant Desert Star	-	-	-
Carl S. La Peter	1EG007	Generation Plant Cuyamaca Peak	-	-	-
Carl S. La Peter	1EG008	VP - Generation & Resource Planning	144	313	334
		Total	<u>679</u>	<u>957</u>	<u>1,015</u>
		Total NSS	<u>679</u>	<u>957</u>	<u>1,015</u>
Carl S. La Peter	2100-3433	RESOURCE PLANNING DIRECTOR	503	677	724
		Total	<u>503</u>	<u>677</u>	<u>724</u>
		Total SS	<u>503</u>	<u>677</u>	<u>724</u>
		Total Generation Electric Distribution	<u>\$ 1,182</u>	<u>\$ 1,634</u>	<u>\$ 1,739</u>

TABLE KN-17
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Carl S. La Peter	1EG001	Generation - Plant - Admin	173	287	308
Carl S. La Peter	1EG002	Generation Plant Miramar	3,380	2,264	2,339
Carl S. La Peter	1EG003	Generation Plant Palomar	17,554	22,788	23,536
Carl S. La Peter	1EG004	Resource Planning	354	1,049	1,098
Carl S. La Peter	1EG005	SVP - Power Supply	21	20	22
Carl S. La Peter	1EG006	Generation Plant Desert Star	18,705	24,641	25,076
Carl S. La Peter	1EG007	Generation Plant Cuyamaca Peak	1,059	1,137	1,174
Carl S. La Peter	1EG008	VP - Generation & Resource Planning	6	14	14
		Total	<u>41,252</u>	<u>52,200</u>	<u>53,567</u>
		Total NSS	<u>41,252</u>	<u>52,200</u>	<u>53,567</u>
Carl S. La Peter	2100-3433	RESOURCE PLANNING DIRECTOR	22	29	31
		Total	<u>22</u>	<u>29</u>	<u>31</u>
		Total SS	<u>22</u>	<u>29</u>	<u>31</u>
		Total Generation Gen	<u>\$ 41,273</u>	<u>\$ 52,229</u>	<u>\$ 53,599</u>

TABLE KN-18
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
GENERATION GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Carl S. La Peter	1EG001	Generation - Plant - Admin	-	-	-
Carl S. La Peter	1EG002	Generation Plant Miramar	-	-	-
Carl S. La Peter	1EG003	Generation Plant Palomar	-	-	-
Carl S. La Peter	1EG004	Resource Planning	13	38	40
Carl S. La Peter	1EG005	SVP - Power Supply	167	166	176
Carl S. La Peter	1EG006	Generation Plant Desert Star	-	-	-
Carl S. La Peter	1EG007	Generation Plant Cuyamaca Peak	-	-	-
Carl S. La Peter	1EG008	VP - Generation & Resource Planning	51	110	118
		Total	231	314	334
		Total NSS	231	314	334
Carl S. La Peter	2100-3433	RESOURCE PLANNING DIRECTOR	177	238	254
		Total	177	238	254
		Total SS	177	238	254
		Total Generation Gas	\$ 408	\$ 552	\$ 588

TABLE KN-19
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
SONGS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Michael L. De Marco	1ES000	EG -SONGS Wkp_Grp_1	1,012	1,064	1,064
Michael L. De Marco	1ES001	EG -SONGS Wkp_Grp_2	312	229	229
		Electric Generation - SONGS Total	1,324	1,293	1,293
		Total NSS	1,324	1,293	1,293
		0			
		Electric Generation - SONGS Total	-	-	-
		Total SS	-	-	-
		Total SONGS	\$ 1,324	\$ 1,293	\$ 1,293

TABLE KN-20
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
ENGINEERING COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Raymond K. Stanford	1EN000	Gas Engineering	1	257	270
Raymond K. Stanford	1EN003	Public Awareness	260	461	474
		Total	261	718	743
Maria T. Martinez	1TD000	TIMP	7,410	11,484	11,978
		Total	7,410	11,484	11,978
		Total NSS	7,671	12,202	12,721
Raymond K. Stanford	2100-3563	GAS ENGINEERING CODES & STANDARDS	8	92	98
		Engineering Total	8	92	98
		Total SS	8	92	98
		Total Engineering Combined	7,679	12,294	12,819

TABLE KN-21
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
ENGINEERING ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Raymond K. Stanford	1EN000	Gas Engineering	1	184	193
Raymond K. Stanford	1EN003	Public Awareness	221	392	402
		Total	222	576	595
Maria T. Martinez	1TD000	TIMP	-	-	-
		Total	-	-	-
		Total NSS	222	576	595
Raymond K. Stanford	2100-3563	GAS ENGINEERING CODES & STANDARDS	-	-	-
		Total	-	-	-
		Total SS	-	-	-
		Total Engineering Electric Distribution	\$ 222	\$ 576	\$ 595
Raymond K. Stanford	1EN000	Gas Engineering	0	8	8
		Total Engineering Generation	0	8	8
		Total Engineering Electric Department	222	584	603

TABLE KN-22
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
ENGINEERING GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Raymond K. Stanford	1EN000	Gas Engineering	0	65	68
Raymond K. Stanford	1EN003	Public Awareness	39	69	72
		Total	39	134	140
Maria T. Martinez	1TD000	TIMP	7,410	11,484	11,978
		Total	7,410	11,484	11,978
		Total NSS	7,449	11,618	12,117
Raymond K. Stanford	2100-3563	GAS ENGINEERING CODES & STANDARDS	8	92	98
		Total	8	92	98
		Total SS	8	92	98
		Total Engineering Gas	\$ 7,457	\$ 11,710	\$ 12,216

TABLE KN-23
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
PROCUREMENT COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Sue E. Garcia	1EP001	Long Term Procurement	2,268	2,451	2,614
Sue E. Garcia	1EP002	Trading & Scheduling	2,948	2,966	3,149
Sue E. Garcia	1EP003	Mid and Back Office	3,352	3,340	3,536
SDG&E Electric & Gas Procurement Total			8,568	8,757	9,299
Total NSS			8,568	8,757	9,299
SDG&E Electric & Gas Procurement Total			-	-	-
Total SS			-	-	-
Total Procurement Combined			\$ 8,568	\$ 8,757	\$ 9,299

TABLE KN-24
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
PROCUREMENT ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Sue E. Garcia	1EP001	Long Term Procurement	2,166	2,341	2,497
Sue E. Garcia	1EP002	Trading & Scheduling	2,948	2,966	3,149
Sue E. Garcia	1EP003	Mid and Back Office	3,352	3,340	3,536
Total			8,466	8,647	9,182
Total NSS			8,466	8,647	9,182
Total			-	-	-
Total SS			-	-	-
Total Procurement Electric Department			\$ 8,466	\$ 8,647	\$ 9,182

TABLE KN-25
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
PROCUREMENT ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Sue E. Garcia	1EP001	Long Term Procurement	2,154	2,328	2,482
Sue E. Garcia	1EP002	Trading & Scheduling	2,948	2,966	3,149
Sue E. Garcia	1EP003	Mid and Back Office	3,352	3,340	3,536
Total			8,454	8,634	9,167
Total NSS			8,454	8,634	9,167
Total			-	-	-
Total SS			-	-	-
Total Procurement Electric Distribution			\$ 8,454	\$ 8,634	\$ 9,167

TABLE KN-26
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
PROCUREMENT GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Sue E. Garcia	1EP001	Long Term Procurement	12	13	14
Sue E. Garcia	1EP002	Trading & Scheduling	-	-	-
Sue E. Garcia	1EP003	Mid and Back Office	-	-	-
Total			12	13	14
Total NSS			12	13	14
Total			-	-	-
Total SS			-	-	-
Total Procurement Generation			\$ 12	\$ 13	\$ 14

TABLE KN-27
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
PROCUREMENT GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Sue E. Garcia	1EP001	Long Term Procurement	102	110	117
Sue E. Garcia	1EP002	Trading & Scheduling	-	-	-
Sue E. Garcia	1EP003	Mid and Back Office	-	-	-
Total			102	110	117
Total NSS			102	110	117
Total			-	-	-
Total SS			-	-	-
Total Procurement Gas			\$ 102	\$ 110	\$ 117

TABLE KN-28
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
CUSTOMER SERVICES COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Sara Franke	1FC001	Customer Services Field - Operations	15,678	14,527	15,561
Sara Franke	1FC002	Customer Services Field - Supervision	1,491	1,484	1,590
Sara Franke	1FC003	Customer Services Field - Dispatch	2,973	3,002	3,221
Sara Franke	1FC004	Customer Services Field - Support	2,848	2,912	3,114
		Total	22,990	21,925	23,486
Bradley M. Baugh	10O000	Advanced Metering Ops	8,135	8,771	9,384
Bradley M. Baugh	10O002	Billing	5,073	5,839	6,254
Bradley M. Baugh	10O003	Credit & Collections	2,709	2,849	3,033
Bradley M. Baugh	10O004	Remittance Processing	5,318	5,327	5,353
Bradley M. Baugh	10O005	Branch Offices	2,019	1,734	1,839
Bradley M. Baugh	10O006	CCC Operations	9,188	8,813	9,445
Bradley M. Baugh	10O007	CCC Support	2,322	2,395	2,524
Bradley M. Baugh	10O008	Residential Customer Services	5,575	6,606	6,921
Bradley M. Baugh	10O009	C&I Services	5,304	5,788	6,170
Bradley M. Baugh	10O010	Communications Research & Web	7,940	14,287	14,818
Bradley M. Baugh	10O011	Customer Programs & Projects	2,722	3,444	3,629
Bradley M. Baugh	10O012	Other Office	871	871	922
		Total	57,176	66,724	70,291
		Total NSS	80,166	88,649	93,777
Bradley M. Baugh	2100-0006	Customer Service Strategies	121	121	129
Bradley M. Baugh	2100-3434	Planning & Development	505	505	540
Bradley M. Baugh	2100-3461	Business Planning & Budgets Customer Service	125	125	134
Bradley M. Baugh	2100-3511	CCC Strategy and Analysis Manager	130	130	139
Bradley M. Baugh	2100-3709	Low Emissions Vehicle Program	95	98	105
		Total	976	979	1,047
		Total SS	976	979	1,047
		Total Customer Services Electric Distribution	\$ 81,142	\$ 89,628	\$ 94,824

TABLE KN-29
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
CUSTOMER SERVICES ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Sara Franke	1FC001	Customer Services Field - Operations	3,546	3,285	3,518
Sara Franke	1FC002	Customer Services Field - Supervision	337	336	359
Sara Franke	1FC003	Customer Services Field - Dispatch	1,522	1,537	1,649
Sara Franke	1FC004	Customer Services Field - Support	171	175	187
		Total	5,576	5,333	5,713
Bradley M. Baugh	100000	Advanced Metering Ops	7,620	8,215	8,789
Bradley M. Baugh	100002	Billing	3,287	3,784	4,052
Bradley M. Baugh	100003	Credit & Collections	1,755	1,846	1,964
Bradley M. Baugh	100004	Remittance Processing	3,446	3,452	3,466
Bradley M. Baugh	100005	Branch Offices	1,308	1,124	1,190
Bradley M. Baugh	100006	CCC Operations	5,954	5,711	6,119
Bradley M. Baugh	100007	CCC Support	1,505	1,552	1,633
Bradley M. Baugh	100008	Residential Customer Services	4,739	5,615	5,878
Bradley M. Baugh	100009	C&I Services	4,409	4,811	5,127
Bradley M. Baugh	100010	Communications Research & Web	6,749	12,144	12,580
Bradley M. Baugh	100011	Customer Programs & Projects	1,988	2,515	2,647
Bradley M. Baugh	100012	Other Office	666	666	705
		Total	43,426	51,435	54,150
		Total NSS	49,002	56,768	59,863
Bradley M. Baugh	2100-0006	Customer Service Strategies	78	78	84
Bradley M. Baugh	2100-3434	Planning & Development	378	378	404
Bradley M. Baugh	2100-3461	Business Planning & Budgets Customer Service	94	94	100
Bradley M. Baugh	2100-3511	CCC Strategy and Analysis Manager	84	84	90
Bradley M. Baugh	2100-3709	Low Emissions Vehicle Program	81	83	89
		Total	715	717	767
		Total SS	715	717	767
		Total Customer Services Electric Distribution	\$ 49,716	\$ 57,485	\$ 60,630

TABLE KN-30
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
CUSTOMER SERVICES ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Sara Franke	1FC001	Customer Services Field - Operations	3,546	3,285	3,518
Sara Franke	1FC002	Customer Services Field - Supervision	337	336	359
Sara Franke	1FC003	Customer Services Field - Dispatch	1,522	1,537	1,649
Sara Franke	1FC004	Customer Services Field - Support	171	175	187
		Total	5,576	5,333	5,713
Bradley M. Baugh	10O000	Advanced Metering Ops	7,620	8,215	8,789
Bradley M. Baugh	10O002	Billing	3,287	3,784	4,052
Bradley M. Baugh	10O003	Credit & Collections	1,755	1,846	1,964
Bradley M. Baugh	10O004	Remittance Processing	3,446	3,452	3,466
Bradley M. Baugh	10O005	Branch Offices	1,308	1,124	1,190
Bradley M. Baugh	10O006	CCC Operations	5,954	5,711	6,119
Bradley M. Baugh	10O007	CCC Support	1,505	1,552	1,633
Bradley M. Baugh	10O008	Residential Customer Services	4,739	5,615	5,878
Bradley M. Baugh	10O009	C&I Services	4,409	4,811	5,127
Bradley M. Baugh	10O010	Communications Research & Web	6,749	12,144	12,580
Bradley M. Baugh	10O011	Customer Programs & Projects	1,988	2,515	2,647
Bradley M. Baugh	10O012	Other Office	648	648	685
		Total	43,407	51,416	54,131
		Total NSS	48,983	56,749	59,844
Bradley M. Baugh	2100-0006	Customer Service Strategies	78	78	84
Bradley M. Baugh	2100-3434	Planning & Development	362	362	387
Bradley M. Baugh	2100-3461	Business Planning & Budgets Customer Service	90	90	96
Bradley M. Baugh	2100-3511	CCC Strategy and Analysis Manager	84	84	90
Bradley M. Baugh	2100-3709	Low Emissions Vehicle Program	81	83	89
		Total	695	698	746
		Total SS	695	698	746
		Total Customer Services Electric Distribution	\$ 49,678	\$ 57,447	\$ 60,590

TABLE KN-31
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
CUSTOMER SERVICES GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Sara Franke	1FC001	Customer Services Field - Operations	-	-	-
Sara Franke	1FC002	Customer Services Field - Supervision	-	-	-
Sara Franke	1FC003	Customer Services Field - Dispatch	-	-	-
Sara Franke	1FC004	Customer Services Field - Support	-	-	-
Total			-	-	-
Bradley M. Baugh	10O000	Advanced Metering Ops	-	-	-
Bradley M. Baugh	10O002	Billing	-	-	-
Bradley M. Baugh	10O003	Credit & Collections	-	-	-
Bradley M. Baugh	10O004	Remittance Processing	-	-	-
Bradley M. Baugh	10O005	Branch Offices	-	-	-
Bradley M. Baugh	10O006	CCC Operations	-	-	-
Bradley M. Baugh	10O007	CCC Support	-	-	-
Bradley M. Baugh	10O008	Residential Customer Services	-	-	-
Bradley M. Baugh	10O009	C&I Services	-	-	-
Bradley M. Baugh	10O010	Communications Research & Web	-	-	-
Bradley M. Baugh	10O011	Customer Programs & Projects	-	-	-
Bradley M. Baugh	10O012	Other Office	18	18	20
Total			18	18	20
Total NSS			18	18	20
Bradley M. Baugh	2100-0006	Customer Service Strategies	-	-	-
Bradley M. Baugh	2100-3434	Planning & Development	16	16	17
Bradley M. Baugh	2100-3461	Business Planning & Budgets Customer Service	4	4	4
Bradley M. Baugh	2100-3511	CCC Strategy and Analysis Manager	-	-	-
Bradley M. Baugh	2100-3709	Low Emissions Vehicle Program	-	-	-
Total			20	20	21
Total SS			20	20	21
Total Customer Services Generation			\$ 38	\$ 38	\$ 40

TABLE KN-32
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
CUSTOMER SERVICES GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Sara Franke	1FC001	Customer Services Field - Operations	12,132	11,242	12,043
Sara Franke	1FC002	Customer Services Field - Supervision	1,154	1,148	1,231
Sara Franke	1FC003	Customer Services Field - Dispatch	1,451	1,465	1,572
Sara Franke	1FC004	Customer Services Field - Support	2,677	2,737	2,927
		Total	<u>17,414</u>	<u>16,592</u>	<u>17,773</u>
Bradley M. Baugh	10O000	Advanced Metering Ops	515	556	595
Bradley M. Baugh	10O002	Billing	1,786	2,055	2,202
Bradley M. Baugh	10O003	Credit & Collections	954	1,003	1,069
Bradley M. Baugh	10O004	Remittance Processing	1,872	1,875	1,886
Bradley M. Baugh	10O005	Branch Offices	711	610	649
Bradley M. Baugh	10O006	CCC Operations	3,234	3,102	3,325
Bradley M. Baugh	10O007	CCC Support	817	843	891
Bradley M. Baugh	10O008	Residential Customer Services	836	991	1,043
Bradley M. Baugh	10O009	C&I Services	895	977	1,042
Bradley M. Baugh	10O010	Communications Research & Web	1,191	2,143	2,238
Bradley M. Baugh	10O011	Customer Programs & Projects	734	929	982
Bradley M. Baugh	10O012	Other Office	205	205	217
		Total	<u>13,750</u>	<u>15,289</u>	<u>16,141</u>
		Total NSS	<u>31,164</u>	<u>31,881</u>	<u>33,914</u>
Bradley M. Baugh	2100-0006	Customer Service Strategies	43	42	45
Bradley M. Baugh	2100-3434	Planning & Development	127	127	136
Bradley M. Baugh	2100-3461	Business Planning & Budgets Customer Service	32	32	34
Bradley M. Baugh	2100-3511	CCC Strategy and Analysis Manager	46	46	49
Bradley M. Baugh	2100-3709	Low Emissions Vehicle Program	14	15	16
		Total	<u>261</u>	<u>262</u>	<u>280</u>
		Total SS	<u>261</u>	<u>262</u>	<u>280</u>
		Total Customer Services Gas	<u>\$ 31,426</u>	<u>\$ 32,143</u>	<u>\$ 34,194</u>

TABLE KN-33
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
INFORMATION TECHNOLOGY COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Stephen J. Mikovits	11T001	IT Applications NSS	12,993	17,153	18,131
Stephen J. Mikovits	11T002	IT Infrastructue NSS	224	224	240
Stephen J. Mikovits	11T003	IT Support	1,069	652	692
Stephen J. Mikovits	11T004	Information Security NSS	159	159	168
		Total NSS	14,445	18,188	19,231
Stephen J. Mikovits	2100-0207	TELECOM FIELD VOICE - SDGE	2,318	2,587	2,766
Stephen J. Mikovits	2100-3064	VP INFORMATION TECHNOLOGY	752	752	804
Stephen J. Mikovits	2100-3067	IT BUSINESS PLANNING & BUDGETS	717	788	842
Stephen J. Mikovits	2100-3071	SAP ACCOUNTING & FINANCIAL SYSTEMS	1,294	1,293	1,382
Stephen J. Mikovits	2100-3072	SUPPLY CHAIN & LOGISTICS SYSTEMS	909	908	971
Stephen J. Mikovits	2100-3073	ENTERPRISE INTEGRATION SERVICES	946	942	1,007
Stephen J. Mikovits	2100-3074	SSDS PROJECT OFFICE	290	291	311
Stephen J. Mikovits	2100-3076	CORPORATE SYSTEMS	1,324	1,324	1,415
Stephen J. Mikovits	2100-3079	SCG CUSTOMER CARE PROJECT OFFICE	62	63	67
Stephen J. Mikovits	2100-3080	MAJOR MARKETS & CUSTOMER SELF SERVICE	19	18	19
Stephen J. Mikovits	2100-3082	SCG CUSTOMER INFORMATION SYSTEMS	51	50	54
Stephen J. Mikovits	2100-3083	SCG CUSTOMER FIELD	(2)	(2)	(2)
Stephen J. Mikovits	2100-3086	CUSTOMER ASSISTANCE AND RELATIONSHIP	853	783	837
Stephen J. Mikovits	2100-3087	UTILITY OPS SW DEVELOP SERVICES DIRECTOR	402	824	881
Stephen J. Mikovits	2100-3088	SOFTWARE DEV - WORK MEAS SYSTEMS	188	188	201
Stephen J. Mikovits	2100-3089	BUSINESS INTELLIGENCE GROUP	993	993	1,062
Stephen J. Mikovits	2100-3091	SOFTWARE DEV - DATABASE ADMINISTRATOR	4,368	6,051	6,469
Stephen J. Mikovits	2100-3093	SOFTWARE DEV - WORK MEAS & ELECTRIC SYST	1,016	1,015	1,086
Stephen J. Mikovits	2100-3095	NETORK COMMUNICATION SERVICES DIRECTOR	166	1,259	1,346
Stephen J. Mikovits	2100-3097	CLIENT TECHNOLOGY & DEPOT SERVICES	852	852	910
Stephen J. Mikovits	2100-3098	ENTERPRISE SERVER GROUP	34	35	37
Stephen J. Mikovits	2100-3099	DESKTOP HARDWARE	596	219	234
Stephen J. Mikovits	2100-3100	MIDDLEWARE AND INTERNET ENGINEERING	1,265	1,266	1,353
Stephen J. Mikovits	2100-3101	INFORMATION SECURITY	223	273	292
Stephen J. Mikovits	2100-3102	INFRASTRUCTURE ENG & OPS DIRECTOR	287	1,124	1,202
Stephen J. Mikovits	2100-3103	CSC CONTRACT SERVICES	12,114	10,385	11,102
Stephen J. Mikovits	2100-3105	STORAGE AND ADMINISTRATION	14	15	16
Stephen J. Mikovits	2100-3106	NETWORK/TELECOM SERVICES - SDG&E	5,842	7,475	7,991
Stephen J. Mikovits	2100-3107	ENTERPRISE OPERATIONS	1,132	1,131	1,209
Stephen J. Mikovits	2100-3317	IT ACCOUNT MANAGEMENT	604	604	646
Stephen J. Mikovits	2100-3334	SERVER MANAGEMENT	838	838	896
Stephen J. Mikovits	2100-3335	UNIX SERVER GROUP	51	51	54
Stephen J. Mikovits	2100-3494	DISTRIBUTED CONTRACTS	3,232	5,370	5,741

TABLE KN-33
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
INFORMATION TECHNOLOGY COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Stephen J. Mikovits	2100-3495	MAINFRAME CONTRACTS	5,701	7,089	7,578
Stephen J. Mikovits	2100-3498	INFRASTRUCTURE PROGRAM OFFICE	298	298	319
Stephen J. Mikovits	2100-3500	IT NETWORK FIELD - LAN/WAN VOICE	319	319	341
Stephen J. Mikovits	2100-3501	IT NETWORK HARDWARE SOFTWARE MAINTENANCE	1,066	1,254	1,341
Stephen J. Mikovits	2100-3502	ENTERPRISE COMMAND CENTER	1,909	1,909	2,040
Stephen J. Mikovits	2100-3544	WINTEL SERVER GROUP	38	38	41
Stephen J. Mikovits	2100-3548	ENT SVC MGT & HELP DESK	236	236	253
Stephen J. Mikovits	2100-3623	SHARED SOFTWARE DEVELOPMENT CONTRACTS	4,954	8,092	8,652
Stephen J. Mikovits	2100-3682	PROJECT MANAGEMENT OFFICE-NCS	321	321	343
Stephen J. Mikovits	2100-3683	PROJECT IMPROVEMENT OFFICE-NCS	1,094	1,094	1,170
Stephen J. Mikovits	2100-3684	SERVICE DELIVERY - NCS	422	422	451
Stephen J. Mikovits	2100-3698	SERVICE DEVELOPMENT PROGRAM MANAGEMENT	(8)	469	502
Stephen J. Mikovits	2100-3699	SOLUTIONS ARCHITECTURE	299	300	320
Stephen J. Mikovits	2100-3713	FIELD FORCE PROGRAM DELIVERY TEAM	536	536	573
Stephen J. Mikovits	2100-3733	SVP & CITO	638	637	681
Stephen J. Mikovits	2100-3754	CUSTOMER CARE PROJECT OFFICE	6	6	7
Stephen J. Mikovits	2100-3762	IT ENTERPRISE TRAINING AND CC	174	174	186
Stephen J. Mikovits	2100-3763	DIRECTOR - INFORMATION SECURITY	240	460	492
Stephen J. Mikovits	2100-3774	SECURITY ENGINEERING	874	993	1,062
Stephen J. Mikovits	2100-3775	SECURITY OPERATIONS	1,429	1,954	2,089
Stephen J. Mikovits	2100-3781	IS Contracts	507	1,330	1,422
Stephen J. Mikovits	2100-3807	ENTERPRISE FINANCIAL & OPS SOLUTION	568	534	570
Stephen J. Mikovits	2100-3814	DIRECTOR IT INFRASTRUCTURE	296	582	622
Stephen J. Mikovits	2100-3817	INFO SECURITY PROG	18	19	20
Stephen J. Mikovits	2100-3824	INFRASTR PRGRM OFFICE	217	217	232
Stephen J. Mikovits	2100-3835	SDGE NETWRK INTEGRA	17	17	18
Stephen J. Mikovits	2100-3842	IT ASSOCIATE PROGRAM	1,019	1,019	1,089
Stephen J. Mikovits	2100-3843	SCG NETWORK INTEGRATION	1	1	1
Stephen J. Mikovits	2100-3846	SCG APPS MAJOR MARKET APP	6	6	7
Stephen J. Mikovits	2100-3848	CUSTOMER ANALYTICS SYSTEM	130	131	140
Stephen J. Mikovits	2100-3855	CLINT SERVICES MAINTENANCE & SUPPORT	5,471	5,265	5,629
Stephen J. Mikovits	2100-3856	VOICE LEASED CIRCUITS	900	1,247	1,334
Stephen J. Mikovits	2100-3859	SDGE PERSONAL OWNED DEVICE ALLOWANCE	327	616	659
Stephen J. Mikovits	2100-3884	MGD SVC VOICE ENTERP	888	1,038	1,109
Stephen J. Mikovits	2100-3885	VOICE ENTERP SUPPORT	430	430	460
Stephen J. Mikovits	2100-3888	CLIENT TECH SVCS	326	326	349
Stephen J. Mikovits	2100-3900	IT PORTFOLIO MANAGEMENT	95	868	928
Stephen J. Mikovits	2100-3905	ENTERPRISE MODELING TEST TEAM	18	19	20
Stephen J. Mikovits	2100-4001	Collaboration Services	479	806	862
Stephen J. Mikovits	2100-4003	IT Communications	91	92	98
Total			76,100	90,927	97,210
Total SS			76,100	90,927	97,210
Total IT			\$ 90,545	\$ 109,115	\$ 116,441

TABLE KN-34
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
INFORMATION TECHNOLOGY ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Stephen J. Mikovits	11T001	IT Applications NSS	9,117	12,036	12,707
Stephen J. Mikovits	11T002	IT Infrastructure NSS	168	168	180
Stephen J. Mikovits	11T003	IT Support	796	486	515
Stephen J. Mikovits	11T004	Information Security NSS	119	119	126
		Total	10,199	12,808	13,528
Stephen J. Mikovits	2100-0207	TELECOM FIELD VOICE - SDGE	1,734	1,935	2,069
Stephen J. Mikovits	2100-3064	VP INFORMATION TECHNOLOGY	562	562	601
Stephen J. Mikovits	2100-3067	IT BUSINESS PLANNING & BUDGETS	536	589	630
Stephen J. Mikovits	2100-3071	SAP ACCOUNTING & FINANCIAL SYSTEMS	968	967	1,034
Stephen J. Mikovits	2100-3072	SUPPLY CHAIN & LOGISTICS SYSTEMS	680	679	726
Stephen J. Mikovits	2100-3073	ENTERPRISE INTEGRATION SERVICES	708	705	753
Stephen J. Mikovits	2100-3074	SSDS PROJECT OFFICE	217	218	233
Stephen J. Mikovits	2100-3076	CORPORATE SYSTEMS	990	990	1,059
Stephen J. Mikovits	2100-3079	SCG CUSTOMER CARE PROJECT OFFICE	46	47	50
Stephen J. Mikovits	2100-3080	MAJOR MARKETS & CUSTOMER SELF SERVICE	12	12	13
Stephen J. Mikovits	2100-3082	SCG CUSTOMER INFORMATION SYSTEMS	33	33	35
Stephen J. Mikovits	2100-3083	SCG CUSTOMER FIELD	(1)	(1)	(1)
Stephen J. Mikovits	2100-3086	CUSTOMER ASSISTANCE AND RELATIONSHIP	553	507	543
Stephen J. Mikovits	2100-3087	UTILITY OPS SW DEVELOP SERVICES DIRECTOR	301	616	659
Stephen J. Mikovits	2100-3088	SOFTWARE DEV - WORK MEAS SYSTEMS	141	141	150
Stephen J. Mikovits	2100-3089	BUSINESS INTELLIGENCE GROUP	743	743	794
Stephen J. Mikovits	2100-3091	SOFTWARE DEV - DATABASE ADMINISTRATOR	3,267	4,526	4,839
Stephen J. Mikovits	2100-3093	SOFTWARE DEV - WORK MEAS & ELECTRIC SYST	760	760	812
Stephen J. Mikovits	2100-3095	NETWORK COMMUNICATION SERVICES DIRECTOR	124	942	1,007
Stephen J. Mikovits	2100-3097	CLIENT TECHNOLOGY & DEPOT SERVICES	637	637	681
Stephen J. Mikovits	2100-3098	ENTERPRISE SERVER GROUP	25	26	28
Stephen J. Mikovits	2100-3099	DESKTOP HARDWARE	446	164	175
Stephen J. Mikovits	2100-3100	MIDDLEWARE AND INTERNET ENGINEERING	946	947	1,012
Stephen J. Mikovits	2100-3101	INFORMATION SECURITY	167	204	218
Stephen J. Mikovits	2100-3102	INFRASTRUCTURE ENG & OPS DIRECTOR	215	841	899
Stephen J. Mikovits	2100-3103	CSC CONTRACT SERVICES	9,061	7,768	8,305
Stephen J. Mikovits	2100-3105	STORAGE AND ADMINISTRATION	10	11	12
Stephen J. Mikovits	2100-3106	NETWORK/TELECOM SERVICES - SDG&E	4,370	5,591	5,977
Stephen J. Mikovits	2100-3107	ENTERPRISE OPERATIONS	847	846	905
Stephen J. Mikovits	2100-3317	IT ACCOUNT MANAGEMENT	452	452	483

TABLE KN-34
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
INFORMATION TECHNOLOGY ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Stephen J. Mikovits	2100-3334	SERVER MANAGEMENT	627	627	670
Stephen J. Mikovits	2100-3335	UNIX SERVER GROUP	38	38	40
Stephen J. Mikovits	2100-3494	DISTRIBUTED CONTRACTS	2,418	4,017	4,294
Stephen J. Mikovits	2100-3495	MAINFRAME CONTRACTS	4,264	5,302	5,669
Stephen J. Mikovits	2100-3498	INFRASTRUCTURE PROGRAM OFFICE	223	223	238
Stephen J. Mikovits	2100-3500	IT NETWORK FIELD - LAN/WAN VOICE	239	239	255
Stephen J. Mikovits	2100-3501	IT NETWORK HARDWARE SOFTWARE MAINTENANCE	797	938	1,003
Stephen J. Mikovits	2100-3502	ENTERPRISE COMMAND CENTER	1,428	1,428	1,526
Stephen J. Mikovits	2100-3544	WINTEL SERVER GROUP	28	28	30
Stephen J. Mikovits	2100-3548	ENT SVC MGT & HELP DESK	177	177	189
Stephen J. Mikovits	2100-3623	SHARED SOFTWARE DEVELOPMENT CONTRACTS	3,706	6,053	6,471
Stephen J. Mikovits	2100-3682	PROJECT MANAGEMENT OFFICE-NCS	240	240	257
Stephen J. Mikovits	2100-3683	PROJECT IMPROVEMENT OFFICE-NCS	818	818	875
Stephen J. Mikovits	2100-3684	SERVICE DELIVERY - NCS	316	316	338
Stephen J. Mikovits	2100-3698	SERVICE DEVELOPMENT PROGRAM MANAGEMENT	(6)	351	375
Stephen J. Mikovits	2100-3699	SOLUTIONS ARCHITECTURE	224	224	240
Stephen J. Mikovits	2100-3713	FIELD FORCE PROGRAM DELIVERY TEAM	401	401	429
Stephen J. Mikovits	2100-3733	SVP & CITO	477	476	509
Stephen J. Mikovits	2100-3754	CUSTOMER CARE PROJECT OFFICE	4	4	4
Stephen J. Mikovits	2100-3762	IT ENTERPRISE TRAINING AND CC	130	130	139
Stephen J. Mikovits	2100-3763	DIRECTOR - INFORMATION SECURITY	180	344	368
Stephen J. Mikovits	2100-3774	SECURITY ENGINEERING	654	743	794
Stephen J. Mikovits	2100-3775	SECURITY OPERATIONS	1,069	1,461	1,562
Stephen J. Mikovits	2100-3781	IS Contracts	379	995	1,064
Stephen J. Mikovits	2100-3807	ENTERPRISE FINANCIAL & OPS SOLUTION	425	399	427
Stephen J. Mikovits	2100-3814	DIRECTOR IT INFRASTRUCTURE	221	435	465
Stephen J. Mikovits	2100-3817	INFO SECURITY PROG	13	14	15
Stephen J. Mikovits	2100-3824	INFRASTR PRGRM OFFICE	162	163	174
Stephen J. Mikovits	2100-3835	SDGE NETWRK INTEGRA	13	12	13
Stephen J. Mikovits	2100-3842	IT ASSOCIATE PROGRAM	762	762	815
Stephen J. Mikovits	2100-3843	SCG NETWORK INTEGRATION	1	1	1
Stephen J. Mikovits	2100-3846	SCG APPS MAJOR MARKET APP	4	4	4
Stephen J. Mikovits	2100-3848	CUSTOMER ANALYTICS SYSTEM	97	98	105
Stephen J. Mikovits	2100-3855	CLINT SERVICES MAINTENANCE & SUPPORT	4,092	3,938	4,210
Stephen J. Mikovits	2100-3856	VOICE LEASED CIRCUITS	673	933	998
Stephen J. Mikovits	2100-3859	SDGE PERSONAL OWNED DEVICE ALLOWANCE	245	461	493
Stephen J. Mikovits	2100-3884	MGD SVC VOICE ENTERP	664	776	830
Stephen J. Mikovits	2100-3885	VOICE ENTERP SUPPORT	322	322	344
Stephen J. Mikovits	2100-3888	CLIENT TECH SVCS	244	244	261
Stephen J. Mikovits	2100-3900	IT PORTFOLIO MANAGEMENT	71	649	694
Stephen J. Mikovits	2100-3905	ENTERPRISE MODELING TEST TEAM	13	14	15
Stephen J. Mikovits	2100-4001	Collaboration Services	358	603	645
Stephen J. Mikovits	2100-4003	IT Communications	68	69	73
Total			56,829	67,927	72,621
Total SS			56,829	67,927	72,621
Total IT Electric Department			\$ 67,029	\$ 80,735	\$ 86,149

TABLE KN-35
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
INFORMATION TECHNOLOGY ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Stephen J. Mikovits	11T001	IT Applications NSS	8,901	11,750	12,406
Stephen J. Mikovits	11T002	IT Infrastructue NSS	161	161	172
Stephen J. Mikovits	11T003	IT Support	764	466	494
Stephen J. Mikovits	11T004	Information Security NSS	114	114	121
		Total	9,939	12,491	13,193
Stephen J. Mikovits	2100-0207	TELECOM FIELD VOICE - SDGE	1,662	1,855	1,983
Stephen J. Mikovits	2100-3064	VP INFORMATION TECHNOLOGY	539	539	576
Stephen J. Mikovits	2100-3067	IT BUSINESS PLANNING & BUDGETS	514	565	604
Stephen J. Mikovits	2100-3071	SAP ACCOUNTING & FINANCIAL SYSTEMS	928	927	991
Stephen J. Mikovits	2100-3072	SUPPLY CHAIN & LOGISTICS SYSTEMS	652	651	696
Stephen J. Mikovits	2100-3073	ENTERPRISE INTEGRATION SERVICES	678	675	722
Stephen J. Mikovits	2100-3074	SSDS PROJECT OFFICE	208	209	223
Stephen J. Mikovits	2100-3076	CORPORATE SYSTEMS	949	949	1,015
Stephen J. Mikovits	2100-3079	SCG CUSTOMER CARE PROJECT OFFICE	44	45	48
Stephen J. Mikovits	2100-3080	MAJOR MARKETS & CUSTOMER SELF SERVICE	12	12	13
Stephen J. Mikovits	2100-3082	SCG CUSTOMER INFORMATION SYSTEMS	33	33	35
Stephen J. Mikovits	2100-3083	SCG CUSTOMER FIELD	(1)	(1)	(1)
Stephen J. Mikovits	2100-3086	CUSTOMER ASSISTANCE AND RELATIONSHIP	553	507	543
Stephen J. Mikovits	2100-3087	UTILITY OPS SW DEVELOP SERVICES DIRECTOR	288	591	631
Stephen J. Mikovits	2100-3088	SOFTWARE DEV - WORK MEAS SYSTEMS	135	135	144
Stephen J. Mikovits	2100-3089	BUSINESS INTELLIGENCE GROUP	712	712	761
Stephen J. Mikovits	2100-3091	SOFTWARE DEV - DATABASE ADMINISTRATOR	3,132	4,339	4,638
Stephen J. Mikovits	2100-3093	SOFTWARE DEV - WORK MEAS & ELECTRIC SYST	728	728	778
Stephen J. Mikovits	2100-3095	NETORK COMMUNICATION SERVICES DIRECTOR	119	903	965
Stephen J. Mikovits	2100-3097	CLIENT TECHNOLOGY & DEPOT SERVICES	611	611	653
Stephen J. Mikovits	2100-3098	ENTERPRISE SERVER GROUP	24	25	27
Stephen J. Mikovits	2100-3099	DESKTOP HARDWARE	427	157	168
Stephen J. Mikovits	2100-3100	MIDDLEWARE AND INTERNET ENGINEERING	907	907	970
Stephen J. Mikovits	2100-3101	INFORMATION SECURITY	160	196	209
Stephen J. Mikovits	2100-3102	INFRASTRUCTURE ENG & OPS DIRECTOR	206	806	862
Stephen J. Mikovits	2100-3103	CSC CONTRACT SERVICES	8,686	7,446	7,960
Stephen J. Mikovits	2100-3105	STORAGE AND ADMINISTRATION	10	11	11
Stephen J. Mikovits	2100-3106	NETWORK/TELECOM SERVICES - SDG&E	4,189	5,359	5,730
Stephen J. Mikovits	2100-3107	ENTERPRISE OPERATIONS	812	811	867
Stephen J. Mikovits	2100-3317	IT ACCOUNT MANAGEMENT	433	433	463
Stephen J. Mikovits	2100-3334	SERVER MANAGEMENT	601	601	643
Stephen J. Mikovits	2100-3335	UNIX SERVER GROUP	37	36	39
Stephen J. Mikovits	2100-3494	DISTRIBUTED CONTRACTS	2,317	3,850	4,116
Stephen J. Mikovits	2100-3495	MAINFRAME CONTRACTS	4,088	5,082	5,434
Stephen J. Mikovits	2100-3498	INFRASTRUCTURE PROGRAM OFFICE	214	214	229

TABLE KN-35
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
INFORMATION TECHNOLOGY ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Stephen J. Mikovits	2100-3500	IT NETWORK FIELD - LAN/WAN VOICE	229	229	245
Stephen J. Mikovits	2100-3501	IT NETWORK HARDWARE SOFTWARE MAINTENANCE	764	899	962
Stephen J. Mikovits	2100-3502	ENTERPRISE COMMAND CENTER	1,369	1,368	1,463
Stephen J. Mikovits	2100-3544	WINTEL SERVER GROUP	27	27	29
Stephen J. Mikovits	2100-3548	ENT SVC MGT & HELP DESK	169	169	181
Stephen J. Mikovits	2100-3623	SHARED SOFTWARE DEVELOPMENT CONTRACTS	3,552	5,802	6,203
Stephen J. Mikovits	2100-3682	PROJECT MANAGEMENT OFFICE-NCS	230	230	246
Stephen J. Mikovits	2100-3683	PROJECT IMPROVEMENT OFFICE-NCS	784	785	839
Stephen J. Mikovits	2100-3684	SERVICE DELIVERY - NCS	303	303	324
Stephen J. Mikovits	2100-3698	SERVICE DEVELOPMENT PROGRAM MANAGEMENT	(6)	336	360
Stephen J. Mikovits	2100-3699	SOLUTIONS ARCHITECTURE	214	215	230
Stephen J. Mikovits	2100-3713	FIELD FORCE PROGRAM DELIVERY TEAM	384	385	411
Stephen J. Mikovits	2100-3733	SVP & CITO	457	457	488
Stephen J. Mikovits	2100-3754	CUSTOMER CARE PROJECT OFFICE	4	4	4
Stephen J. Mikovits	2100-3762	IT ENTERPRISE TRAINING AND CC	125	125	133
Stephen J. Mikovits	2100-3763	DIRECTOR - INFORMATION SECURITY	172	330	353
Stephen J. Mikovits	2100-3774	SECURITY ENGINEERING	627	712	761
Stephen J. Mikovits	2100-3775	SECURITY OPERATIONS	1,025	1,401	1,498
Stephen J. Mikovits	2100-3781	IS Contracts	364	954	1,020
Stephen J. Mikovits	2100-3807	ENTERPRISE FINANCIAL & OPS SOLUTION	407	383	409
Stephen J. Mikovits	2100-3814	DIRECTOR IT INFRASTRUCTURE	212	417	446
Stephen J. Mikovits	2100-3817	INFO SECURITY PROG	13	13	14
Stephen J. Mikovits	2100-3824	INFRAST PRGRM OFFICE	156	156	167
Stephen J. Mikovits	2100-3835	SDGE NETWRK INTEGRA	12	12	13
Stephen J. Mikovits	2100-3842	IT ASSOCIATE PROGRAM	731	730	781
Stephen J. Mikovits	2100-3843	SCG NETWORK INTEGRATION	1	1	1
Stephen J. Mikovits	2100-3846	SCG APPS MAJOR MARKET APP	4	4	4
Stephen J. Mikovits	2100-3848	CUSTOMER ANALYTICS SYSTEM	93	94	100
Stephen J. Mikovits	2100-3855	CLINT SERVICES MAINTENANCE & SUPPORT	3,923	3,775	4,036
Stephen J. Mikovits	2100-3856	VOICE LEASED CIRCUITS	645	894	956
Stephen J. Mikovits	2100-3859	SDGE PERSONAL OWNED DEVICE ALLOWANCE	234	442	472
Stephen J. Mikovits	2100-3884	MGD SVC VOICE ENTERP	637	744	795
Stephen J. Mikovits	2100-3885	VOICE ENTERP SUPPORT	308	308	330
Stephen J. Mikovits	2100-3888	CLIENT TECH SVCS	234	234	250
Stephen J. Mikovits	2100-3900	IT PORTFOLIO MANAGEMENT	68	622	665
Stephen J. Mikovits	2100-3905	ENTERPRISE MODELING TEST TEAM	13	13	14
Stephen J. Mikovits	2100-4001	Collaboration Services	343	578	618
Stephen J. Mikovits	2100-4003	IT Communications	65	66	70
Total			54,499	65,135	69,636
Total SS			54,499	65,135	69,636
Total IT Electric Distribution			<u>\$ 64,438</u>	<u>\$ 77,626</u>	<u>\$ 82,829</u>

TABLE KN-36
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
INFORMATION TECHNOLOGY GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Stephen J. Mikovits	11T001	IT Applications NSS	216	285	301
Stephen J. Mikovits	11T002	IT Infrastructue NSS	7	7	7
Stephen J. Mikovits	11T003	IT Support	32	20	21
Stephen J. Mikovits	11T004	Information Security NSS	5	5	5
		Total	260	317	335
Stephen J. Mikovits	2100-0207	TELECOM FIELD VOICE - SDGE	72	80	86
Stephen J. Mikovits	2100-3064	VP INFORMATION TECHNOLOGY	23	23	25
Stephen J. Mikovits	2100-3067	IT BUSINESS PLANNING & BUDGETS	22	24	26
Stephen J. Mikovits	2100-3071	SAP ACCOUNTING & FINANCIAL SYSTEMS	40	40	43
Stephen J. Mikovits	2100-3072	SUPPLY CHAIN & LOGISTICS SYSTEMS	28	28	30
Stephen J. Mikovits	2100-3073	ENTERPRISE INTEGRATION SERVICES	29	29	31
Stephen J. Mikovits	2100-3074	SSDS PROJECT OFFICE	9	9	10
Stephen J. Mikovits	2100-3076	CORPORATE SYSTEMS	41	41	44
Stephen J. Mikovits	2100-3079	SCG CUSTOMER CARE PROJECT OFFICE	2	2	2
Stephen J. Mikovits	2100-3080	MAJOR MARKETS & CUSTOMER SELF SERVICE	-	-	-
Stephen J. Mikovits	2100-3082	SCG CUSTOMER INFORMATION SYSTEMS	-	-	-
Stephen J. Mikovits	2100-3083	SCG CUSTOMER FIELD	(0)	(0)	(0)
Stephen J. Mikovits	2100-3086	CUSTOMER ASSISTANCE AND RELATIONSHIP	-	-	-
Stephen J. Mikovits	2100-3087	UTILITY OPS SW DEVELOP SERVICES DIRECTOR	12	26	27
Stephen J. Mikovits	2100-3088	SOFTWARE DEV - WORK MEAS SYSTEMS	6	6	6
Stephen J. Mikovits	2100-3089	BUSINESS INTELLIGENCE GROUP	31	31	33
Stephen J. Mikovits	2100-3091	SOFTWARE DEV - DATABASE ADMINISTRATOR	135	188	201
Stephen J. Mikovits	2100-3093	SOFTWARE DEV - WORK MEAS & ELECTRIC SYST	31	31	34
Stephen J. Mikovits	2100-3095	NETORK COMMUNICATION SERVICES DIRECTOR	5	39	42
Stephen J. Mikovits	2100-3097	CLIENT TECHNOLOGY & DEPOT SERVICES	26	26	28
Stephen J. Mikovits	2100-3098	ENTERPRISE SERVER GROUP	1	1	1
Stephen J. Mikovits	2100-3099	DESKTOP HARDWARE	18	7	7
Stephen J. Mikovits	2100-3100	MIDDLEWARE AND INTERNET ENGINEERING	39	39	42
Stephen J. Mikovits	2100-3101	INFORMATION SECURITY	7	8	9
Stephen J. Mikovits	2100-3102	INFRASTRUCTURE ENG & OPS DIRECTOR	9	35	37
Stephen J. Mikovits	2100-3103	CSC CONTRACT SERVICES	376	322	344
Stephen J. Mikovits	2100-3105	STORAGE AND ADMINISTRATION	0	0	0
Stephen J. Mikovits	2100-3106	NETWORK/TELECOM SERVICES - SDG&E	181	232	248
Stephen J. Mikovits	2100-3107	ENTERPRISE OPERATIONS	35	35	37
Stephen J. Mikovits	2100-3317	IT ACCOUNT MANAGEMENT	19	19	20

TABLE KN-36
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
INFORMATION TECHNOLOGY GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Stephen J. Mikovits	2100-3334	SERVER MANAGEMENT	26	26	28
Stephen J. Mikovits	2100-3335	UNIX SERVER GROUP	2	2	2
Stephen J. Mikovits	2100-3494	DISTRIBUTED CONTRACTS	100	166	178
Stephen J. Mikovits	2100-3495	MAINFRAME CONTRACTS	177	220	235
Stephen J. Mikovits	2100-3498	INFRASTRUCTURE PROGRAM OFFICE	9	9	10
Stephen J. Mikovits	2100-3500	IT NETWORK FIELD - LAN/WAN VOICE	10	10	11
Stephen J. Mikovits	2100-3501	IT NETWORK HARDWARE SOFTWARE MAINTENANCE	33	39	42
Stephen J. Mikovits	2100-3502	ENTERPRISE COMMAND CENTER	59	59	63
Stephen J. Mikovits	2100-3544	WINTEL SERVER GROUP	1	1	1
Stephen J. Mikovits	2100-3548	ENT SVC MGT & HELP DESK	7	7	8
Stephen J. Mikovits	2100-3623	SHARED SOFTWARE DEVELOPMENT CONTRACTS	154	251	268
Stephen J. Mikovits	2100-3682	PROJECT MANAGEMENT OFFICE-NCS	10	10	11
Stephen J. Mikovits	2100-3683	PROJECT IMPROVEMENT OFFICE-NCS	34	34	36
Stephen J. Mikovits	2100-3684	SERVICE DELIVERY - NCS	13	13	14
Stephen J. Mikovits	2100-3698	SERVICE DEVELOPMENT PROGRAM MANAGEMENT	(0)	15	16
Stephen J. Mikovits	2100-3699	SOLUTIONS ARCHITECTURE	9	9	10
Stephen J. Mikovits	2100-3713	FIELD FORCE PROGRAM DELIVERY TEAM	17	17	18
Stephen J. Mikovits	2100-3733	SVP & CITO	20	20	21
Stephen J. Mikovits	2100-3754	CUSTOMER CARE PROJECT OFFICE	-	-	-
Stephen J. Mikovits	2100-3762	IT ENTERPRISE TRAINING AND CC	5	5	6
Stephen J. Mikovits	2100-3763	DIRECTOR - INFORMATION SECURITY	7	14	15
Stephen J. Mikovits	2100-3774	SECURITY ENGINEERING	27	31	33
Stephen J. Mikovits	2100-3775	SECURITY OPERATIONS	44	61	65
Stephen J. Mikovits	2100-3781	IS Contracts	16	41	44
Stephen J. Mikovits	2100-3807	ENTERPRISE FINANCIAL & OPS SOLUTION	18	17	18
Stephen J. Mikovits	2100-3814	DIRECTOR IT INFRASTRUCTURE	9	18	19
Stephen J. Mikovits	2100-3817	INFO SECURITY PROG	1	1	1
Stephen J. Mikovits	2100-3824	INFRASTR PRGRM OFFICE	7	7	7
Stephen J. Mikovits	2100-3835	SDGE NETWRK INTEGRA	1	1	1
Stephen J. Mikovits	2100-3842	IT ASSOCIATE PROGRAM	32	32	34
Stephen J. Mikovits	2100-3843	SCG NETWORK INTEGRATION	0	0	0
Stephen J. Mikovits	2100-3846	SCG APPS MAJOR MARKET APP	-	-	-
Stephen J. Mikovits	2100-3848	CUSTOMER ANALYTICS SYSTEM	4	4	4
Stephen J. Mikovits	2100-3855	CLINT SERVICES MAINTENANCE & SUPPORT	170	163	174
Stephen J. Mikovits	2100-3856	VOICE LEASED CIRCUITS	28	39	41
Stephen J. Mikovits	2100-3859	SDGE PERSONAL OWNED DEVICE ALLOWANCE	10	19	20
Stephen J. Mikovits	2100-3884	MGD SVC VOICE ENTERP	28	32	34
Stephen J. Mikovits	2100-3885	VOICE ENTERP SUPPORT	13	13	14
Stephen J. Mikovits	2100-3888	CLIENT TECH SVCS	10	10	11
Stephen J. Mikovits	2100-3900	IT PORTFOLIO MANAGEMENT	3	27	29
Stephen J. Mikovits	2100-3905	ENTERPRISE MODELING TEST TEAM	1	1	1
Stephen J. Mikovits	2100-4001	Collaboration Services	15	25	27
Stephen J. Mikovits	2100-4003	IT Communications	3	3	3
Total			2,330	2,792	2,985
Total SS			2,330	2,792	2,985
Total IT Generation			\$ 2,590	\$ 3,109	\$ 3,320

TABLE KN-37
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
INFORMATION TECHNOLOGY GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Stephen J. Mikovits	1IT001	IT Applications NSS	3,876	5,117	5,423
Stephen J. Mikovits	1IT002	IT Infrastructue NSS	56	56	61
Stephen J. Mikovits	1IT003	IT Support	273	166	177
Stephen J. Mikovits	1IT004	Information Security NSS	40	40	43
Total			4,246	5,380	5,703
Stephen J. Mikovits	2100-0207	TELECOM FIELD VOICE - SDGE	584	652	697
Stephen J. Mikovits	2100-3064	VP INFORMATION TECHNOLOGY	190	189	203
Stephen J. Mikovits	2100-3067	IT BUSINESS PLANNING & BUDGETS	181	199	212
Stephen J. Mikovits	2100-3071	SAP ACCOUNTING & FINANCIAL SYSTEMS	326	326	348
Stephen J. Mikovits	2100-3072	SUPPLY CHAIN & LOGISTICS SYSTEMS	229	229	245
Stephen J. Mikovits	2100-3073	ENTERPRISE INTEGRATION SERVICES	238	237	254
Stephen J. Mikovits	2100-3074	SSDS PROJECT OFFICE	73	73	78
Stephen J. Mikovits	2100-3076	CORPORATE SYSTEMS	334	334	357
Stephen J. Mikovits	2100-3079	SCG CUSTOMER CARE PROJECT OFFICE	16	16	17
Stephen J. Mikovits	2100-3080	MAJOR MARKETS & CUSTOMER SELF SERVICE	7	6	7
Stephen J. Mikovits	2100-3082	SCG CUSTOMER INFORMATION SYSTEMS	18	18	19
Stephen J. Mikovits	2100-3083	SCG CUSTOMER FIELD	(1)	(0)	(0)
Stephen J. Mikovits	2100-3086	CUSTOMER ASSISTANCE AND RELATIONSHIP	300	276	295
Stephen J. Mikovits	2100-3087	UTILITY OPS SW DEVELOP SERVICES DIRECTOR	101	208	222
Stephen J. Mikovits	2100-3088	SOFTWARE DEV - WORK MEAS SYSTEMS	47	47	51
Stephen J. Mikovits	2100-3089	BUSINESS INTELLIGENCE GROUP	250	250	268
Stephen J. Mikovits	2100-3091	SOFTWARE DEV - DATABASE ADMINISTRATOR	1,101	1,525	1,630
Stephen J. Mikovits	2100-3093	SOFTWARE DEV - WORK MEAS & ELECTRIC SYST	256	256	274
Stephen J. Mikovits	2100-3095	NETORK COMMUNICATION SERVICES DIRECTOR	42	317	339
Stephen J. Mikovits	2100-3097	CLIENT TECHNOLOGY & DEPOT SERVICES	215	215	229
Stephen J. Mikovits	2100-3098	ENTERPRISE SERVER GROUP	9	9	9
Stephen J. Mikovits	2100-3099	DESKTOP HARDWARE	150	55	59
Stephen J. Mikovits	2100-3100	MIDDLEWARE AND INTERNET ENGINEERING	319	319	341
Stephen J. Mikovits	2100-3101	INFORMATION SECURITY	56	69	74
Stephen J. Mikovits	2100-3102	INFRASTRUCTURE ENG & OPS DIRECTOR	72	283	303
Stephen J. Mikovits	2100-3103	CSC CONTRACT SERVICES	3,053	2,617	2,798
Stephen J. Mikovits	2100-3105	STORAGE AND ADMINISTRATION	4	4	4
Stephen J. Mikovits	2100-3106	NETWORK/TELECOM SERVICES - SDG&E	1,472	1,884	2,014
Stephen J. Mikovits	2100-3107	ENTERPRISE OPERATIONS	285	285	305
Stephen J. Mikovits	2100-3317	IT ACCOUNT MANAGEMENT	152	152	163
Stephen J. Mikovits	2100-3334	SERVER MANAGEMENT	211	211	226
Stephen J. Mikovits	2100-3335	UNIX SERVER GROUP	13	13	14
Stephen J. Mikovits	2100-3494	DISTRIBUTED CONTRACTS	814	1,353	1,447
Stephen J. Mikovits	2100-3495	MAINFRAME CONTRACTS	1,437	1,786	1,910
Stephen J. Mikovits	2100-3498	INFRASTRUCTURE PROGRAM OFFICE	75	75	80

TABLE KN-37
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
INFORMATION TECHNOLOGY GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Stephen J. Mikovits	2100-3500	IT NETWORK FIELD - LAN/WAN VOICE	80	80	86
Stephen J. Mikovits	2100-3501	IT NETWORK HARDWARE SOFTWARE MAINTENANCE	269	316	338
Stephen J. Mikovits	2100-3502	ENTERPRISE COMMAND CENTER	481	481	514
Stephen J. Mikovits	2100-3544	WINTEL SERVER GROUP	10	10	10
Stephen J. Mikovits	2100-3548	ENT SVC MGT & HELP DESK	59	60	64
Stephen J. Mikovits	2100-3623	SHARED SOFTWARE DEVELOPMENT CONTRACTS	1,248	2,039	2,180
Stephen J. Mikovits	2100-3682	PROJECT MANAGEMENT OFFICE-NCS	81	81	87
Stephen J. Mikovits	2100-3683	PROJECT IMPROVEMENT OFFICE-NCS	276	276	295
Stephen J. Mikovits	2100-3684	SERVICE DELIVERY - NCS	106	106	114
Stephen J. Mikovits	2100-3698	SERVICE DEVELOPMENT PROGRAM MANAGEMENT	(2)	118	126
Stephen J. Mikovits	2100-3699	SOLUTIONS ARCHITECTURE	75	75	81
Stephen J. Mikovits	2100-3713	FIELD FORCE PROGRAM DELIVERY TEAM	135	135	144
Stephen J. Mikovits	2100-3733	SVP & CITO	161	160	172
Stephen J. Mikovits	2100-3754	CUSTOMER CARE PROJECT OFFICE	2	2	2
Stephen J. Mikovits	2100-3762	IT ENTERPRISE TRAINING AND CC	44	44	47
Stephen J. Mikovits	2100-3763	DIRECTOR - INFORMATION SECURITY	60	116	124
Stephen J. Mikovits	2100-3774	SECURITY ENGINEERING	220	250	268
Stephen J. Mikovits	2100-3775	SECURITY OPERATIONS	360	492	526
Stephen J. Mikovits	2100-3781	IS Contracts	128	335	358
Stephen J. Mikovits	2100-3807	ENTERPRISE FINANCIAL & OPS SOLUTION	143	134	144
Stephen J. Mikovits	2100-3814	DIRECTOR IT INFRASTRUCTURE	75	147	157
Stephen J. Mikovits	2100-3817	INFO SECURITY PROG	5	5	5
Stephen J. Mikovits	2100-3824	INFRASTR PRGRM OFFICE	55	55	59
Stephen J. Mikovits	2100-3835	SDGE NETWRK INTEGRA	4	4	4
Stephen J. Mikovits	2100-3842	IT ASSOCIATE PROGRAM	257	257	274
Stephen J. Mikovits	2100-3843	SCG NETWORK INTEGRATION	0	0	0
Stephen J. Mikovits	2100-3846	SCG APPS MAJOR MARKET APP	2	2	2
Stephen J. Mikovits	2100-3848	CUSTOMER ANALYTICS SYSTEM	33	33	35
Stephen J. Mikovits	2100-3855	CLINT SERVICES MAINTENANCE & SUPPORT	1,379	1,327	1,418
Stephen J. Mikovits	2100-3856	VOICE LEASED CIRCUITS	227	314	336
Stephen J. Mikovits	2100-3859	SDGE PERSONAL OWNED DEVICE ALLOWANCE	82	155	166
Stephen J. Mikovits	2100-3884	MGD SVC VOICE ENTERP	224	262	280
Stephen J. Mikovits	2100-3885	VOICE ENTERP SUPPORT	108	108	116
Stephen J. Mikovits	2100-3888	CLIENT TECH SVCS	82	82	88
Stephen J. Mikovits	2100-3900	IT PORTFOLIO MANAGEMENT	24	219	234
Stephen J. Mikovits	2100-3905	ENTERPRISE MODELING TEST TEAM	5	5	5
Stephen J. Mikovits	2100-4001	Collaboration Services	121	203	217
Stephen J. Mikovits	2100-4003	IT Communications	23	23	25
Total			19,271	23,000	24,589
Total SS			19,271	23,000	24,589
Total IT Gas			\$ 23,516	\$ 28,380	\$ 30,293

TABLE KN-38
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
SUPPORT SERVICES COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Richard S. Pearson	1EV000	ENVIRONMENTAL SDGE NSS Cost Center	4,168	4,617	4,806
		Total	4,168	4,617	4,806
James C. Seifert	1RE001	SDGE Facility Operations	5,562	5,782	5,997
James C. Seifert	1RE002	Land Services	521	608	637
James C. Seifert	1RE003	SDGE Rents	14,127	17,631	17,631
		Total	20,210	24,021	24,265
Carmen L. Herrera	1FS001	Amortization	10,149	18,249	18,249
Carmen L. Herrera	1FS002	Maintenance Operations	18,623	20,875	21,759
Carmen L. Herrera	1FS003	Asset Management	631	739	784
Carmen L. Herrera	1FS004	Financial & Systems	349	590	631
Carmen L. Herrera	1FS005	Maintenance Management	944	732	782
Carmen L. Herrera	1FS006	Director	(41)	(99)	(96)
		Total	30,655	41,086	42,108
Sydney L. Furbush	1SS001	Logistics Shops South - Pool Warehousing	3,894	4,078	4,372
Sydney L. Furbush	1SS002	Logistics Shops South-Pool - Shop Order	698	728	771
Sydney L. Furbush	1SS003	Office Services	2,130	2,389	2,457
Sydney L. Furbush	1SS004	Logistics Shops South - Pool Purchasing	777	729	781
Sydney L. Furbush	1SS005	Supplier Diversity	1,049	1,345	1,412
Sydney L. Furbush	1SS006	Electric Portfolio	969	1,051	1,124
Sydney L. Furbush	1SS007	STRATEGY & SUSTAINABILITY	936	1,393	1,457
		Total	10,453	11,713	12,374
		Total NSS	65,486	81,437	83,554

TABLE KN-38
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
SUPPORT SERVICES COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Richard S. Pearson	2100-0206	HAZARDOUS MATERIAL MANAGEMENT	446	312	334
Richard S. Pearson	2100-0632	ENVIRONMENTAL LAB OPERATIONS	1,193	1,245	1,331
Richard S. Pearson	2100-3022	ENVIRONMENTAL PROGRAMS SDGE	1,316	1,623	1,735
Richard S. Pearson	2100-3282	ENVIRONMENTAL STRATEGY & SUSTAINABILITY MANAGER	750	784	838
Richard S. Pearson	2100-3588	VP OPERATIONS SUPPORT	302	373	399
Richard S. Pearson	2100-3589	ENVIRONMENTAL SERVICES DIRECTOR	181	180	193
Total			4,188	4,516	4,828
James C. Seifert	2100-0706	RE PLANNING	1,063	600	641
James C. Seifert	2100-0708	HQ RENT & FACILITIES MAINTENANCE	6,382	10,523	11,250
James C. Seifert	2100-3025	FACILITIES & CAPITAL PROGRAMS - ADMIN	233	180	192
James C. Seifert	2100-3029	FACILITIES CORPORATE CENTER UTILITIES	1,110	1,384	1,480
James C. Seifert	2100-3030	CORPORATE REAL ESTATE MANAGER	182	247	264
James C. Seifert	2100-3032	CORPORATE RENTS	1,094	100	107
James C. Seifert	2100-3303	RE RESOURCES	791	738	789
James C. Seifert	2100-3323	FACILITIES OPERATIONS SOUTH MANAGER	794	795	850
James C. Seifert	2100-3610	RB DATA CENTER & ANNEX	657	628	671
James C. Seifert	2100-3714	DIRECTOR - REAL ESTATE & LAND SERVICES	1,142	609	651
Total			13,448	15,803	16,895
Sydney L. Furbush	2100-3013	SUPPLY MANAGEMENT DIRECTOR	305	415	443
Sydney L. Furbush	2100-3016	SUPPLY CHAIN FOUNDATION	704	708	757
Sydney L. Furbush	2100-3266	OFFICE & DOCUMENT SERVICES - CORP	681	721	770
Sydney L. Furbush	2100-3331	SUPPORT SERVICES SOUTH	599	968	1,035
Sydney L. Furbush	2100-3332	IT & TELECOM PORTFOLIO - SDGE	737	750	802
Sydney L. Furbush	2100-3407	OFFICE SERVICES SUPERVISOR & STAFF	323	310	331
Total			3,349	3,871	4,138
Total SS			20,985	24,190	25,862
Total Support Services			\$ 86,471	\$ 105,627	\$ 109,415

TABLE KN-39
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
SUPPORT SERVICES ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Richard S. Pearson	1EV000	ENVIRONMENTAL SDGE NSS Cost Center	3,233	3,652	3,819
		Total	3,233	3,652	3,819
James C. Seifert	1RE001	SDGE Facility Operations	4,160	4,325	4,476
James C. Seifert	1RE002	Land Services	423	493	516
James C. Seifert	1RE003	SDGE Rents	10,567	13,188	13,188
		Total	15,150	18,006	18,181
Carmen L. Herrera	1FS001	Amortization	7,967	14,325	14,325
Carmen L. Herrera	1FS002	Maintenance Operations	14,619	16,387	17,055
Carmen L. Herrera	1FS003	Asset Management	495	580	615
Carmen L. Herrera	1FS004	Financial & Systems	274	463	495
Carmen L. Herrera	1FS005	Maintenance Management	741	575	614
Carmen L. Herrera	1FS006	Director	(32)	(78)	(75)
		Total	24,064	32,253	33,029
Sydney L. Furbush	1SS001	Logistics Shops South - Pool Warehousing	3,306	3,462	3,712
Sydney L. Furbush	1SS002	Logistics Shops South-Pool - Shop Order	496	517	548
Sydney L. Furbush	1SS003	Office Services	1,593	1,787	1,833
Sydney L. Furbush	1SS004	Logistics Shops South - Pool Purchasing	678	636	682
Sydney L. Furbush	1SS005	Supplier Diversity	916	1,174	1,232
Sydney L. Furbush	1SS006	Electric Portfolio	846	918	981
Sydney L. Furbush	1SS007	STRATEGY & SUSTAINABILITY	817	1,216	1,271
		Total	8,653	9,711	10,258
		Total NSS	51,100	63,622	65,287

TABLE KN-39
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
SUPPORT SERVICES ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Richard S. Pearson	2100-0206	HAZARDOUS MATERIAL MANAGEMENT	349	244	261
Richard S. Pearson	2100-0632	ENVIRONMENTAL LAB OPERATIONS	1,193	1,245	1,331
Richard S. Pearson	2100-3022	ENVIRONMENTAL PROGRAMS SDGE	1,036	1,277	1,366
Richard S. Pearson	2100-3282	ENVIRONMENTAL STRATEGY & SUSTAINABILITY MANAGER	561	586	627
Richard S. Pearson	2100-3588	VP OPERATIONS SUPPORT	226	279	298
Richard S. Pearson	2100-3589	ENVIRONMENTAL SERVICES DIRECTOR	135	135	144
Total			3,501	3,767	4,027
James C. Seifert	2100-0706	RE PLANNING	795	449	480
James C. Seifert	2100-0708	HQ RENT & FACILITIES MAINTENANCE	4,774	7,871	8,415
James C. Seifert	2100-3025	FACILITIES & CAPITAL PROGRAMS - ADMIN	174	134	144
James C. Seifert	2100-3029	FACILITIES CORPORATE CENTER UTILITIES	830	1,035	1,107
James C. Seifert	2100-3030	CORPORATE REAL ESTATE MANAGER	136	184	197
James C. Seifert	2100-3032	CORPORATE RENTS	818	75	80
James C. Seifert	2100-3303	RE RESOURCES	592	552	590
James C. Seifert	2100-3323	FACILITIES OPERATIONS SOUTH MANAGER	594	594	636
James C. Seifert	2100-3610	RB DATA CENTER & ANNEX	491	469	502
James C. Seifert	2100-3714	DIRECTOR - REAL ESTATE & LAND SERVICES	854	456	487
Total			10,059	11,820	12,637
Sydney L. Furbush	2100-3013	SUPPLY MANAGEMENT DIRECTOR	264	359	384
Sydney L. Furbush	2100-3016	SUPPLY CHAIN FOUNDATION	615	618	661
Sydney L. Furbush	2100-3266	OFFICE & DOCUMENT SERVICES - CORP	509	539	576
Sydney L. Furbush	2100-3331	SUPPORT SERVICES SOUTH	499	806	862
Sydney L. Furbush	2100-3332	IT & TELECOM PORTFOLIO - SDGE	643	655	700
Sydney L. Furbush	2100-3407	OFFICE SERVICES SUPERVISOR & STAFF	242	232	248
Total			2,772	3,209	3,430
Total SS			16,332	18,796	20,094
Total Support Services Electric Department			\$ 67,431	\$ 82,418	\$ 85,381

TABLE KN-40
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
SUPPORT SERVICES ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Richard S. Pearson	1EV000	ENVIRONMENTAL SDGE NSS Cost Center	2,964	3,199	3,361
		Total	2,964	3,199	3,361
James C. Seifert	1RE001	SDGE Facility Operations	3,988	4,146	4,291
James C. Seifert	1RE002	Land Services	411	479	502
James C. Seifert	1RE003	SDGE Rents	10,538	13,152	13,152
		Total	14,937	17,777	17,945
Carmen L. Herrera	1FS001	Amortization	7,937	14,271	14,271
Carmen L. Herrera	1FS002	Maintenance Operations	14,563	16,324	16,990
Carmen L. Herrera	1FS003	Asset Management	493	578	612
Carmen L. Herrera	1FS004	Financial & Systems	273	461	493
Carmen L. Herrera	1FS005	Maintenance Management	738	572	612
Carmen L. Herrera	1FS006	Director	(32)	(77)	(75)
		Total	23,972	32,129	32,903
Sydney L. Furbush	1SS001	Logistics Shops South - Pool Warehousing	3,123	3,271	3,506
Sydney L. Furbush	1SS002	Logistics Shops South-Pool - Shop Order	496	517	547
Sydney L. Furbush	1SS003	Office Services	1,527	1,713	1,757
Sydney L. Furbush	1SS004	Logistics Shops South - Pool Purchasing	631	592	634
Sydney L. Furbush	1SS005	Supplier Diversity	852	1,092	1,146
Sydney L. Furbush	1SS006	Electric Portfolio	787	853	912
Sydney L. Furbush	1SS007	STRATEGY & SUSTAINABILITY	760	1,131	1,182
		Total	8,175	9,169	9,685
		Total NSS	50,048	62,274	63,893

TABLE KN-40
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
SUPPORT SERVICES ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Richard S. Pearson	2100-0206	HAZARDOUS MATERIAL MANAGEMENT	338	236	252
Richard S. Pearson	2100-0632	ENVIRONMENTAL LAB OPERATIONS	1,193	1,245	1,331
Richard S. Pearson	2100-3022	ENVIRONMENTAL PROGRAMS SDGE	1,010	1,246	1,332
Richard S. Pearson	2100-3282	ENVIRONMENTAL STRATEGY & SUSTAINABILITY MANAGER	538	562	601
Richard S. Pearson	2100-3588	VP OPERATIONS SUPPORT	217	267	286
Richard S. Pearson	2100-3589	ENVIRONMENTAL SERVICES DIRECTOR	130	129	138
Total			3,425	3,685	3,940
James C. Seifert	2100-0706	RE PLANNING	762	430	460
James C. Seifert	2100-0708	HQ RENT & FACILITIES MAINTENANCE	4,576	7,545	8,066
James C. Seifert	2100-3025	FACILITIES & CAPITAL PROGRAMS - ADMIN	167	129	138
James C. Seifert	2100-3029	FACILITIES CORPORATE CENTER UTILITIES	798	995	1,064
James C. Seifert	2100-3030	CORPORATE REAL ESTATE MANAGER	130	177	189
James C. Seifert	2100-3032	CORPORATE RENTS	797	73	78
James C. Seifert	2100-3303	RE RESOURCES	567	529	566
James C. Seifert	2100-3323	FACILITIES OPERATIONS SOUTH MANAGER	569	570	609
James C. Seifert	2100-3610	RB DATA CENTER & ANNEX	471	450	481
James C. Seifert	2100-3714	DIRECTOR - REAL ESTATE & LAND SERVICES	819	437	467
Total			9,657	11,334	12,117
Sydney L. Furbush	2100-3013	SUPPLY MANAGEMENT DIRECTOR	246	334	357
Sydney L. Furbush	2100-3016	SUPPLY CHAIN FOUNDATION	572	575	615
Sydney L. Furbush	2100-3266	OFFICE & DOCUMENT SERVICES - CORP	488	517	552
Sydney L. Furbush	2100-3331	SUPPORT SERVICES SOUTH	468	757	809
Sydney L. Furbush	2100-3332	IT & TELECOM PORTFOLIO - SDGE	598	609	651
Sydney L. Furbush	2100-3407	OFFICE SERVICES SUPERVISOR & STAFF	232	222	237
Total			2,604	3,014	3,222
Total SS			15,686	18,033	19,279
Total Support Services Electric Distribution			\$ 65,735	\$ 80,307	\$ 83,172

TABLE KN-41
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
SUPPORT SERVICES GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Richard S. Pearson	1EV000	ENVIRONMENTAL SDGE NSS Cost Center	269	453	458
		Total	269	453	458
James C. Seifert	1RE001	SDGE Facility Operations	172	179	186
James C. Seifert	1RE002	Land Services	12	14	15
James C. Seifert	1RE003	SDGE Rents	29	36	36
		Total	213	229	236
Carmen L. Herrera	1FS001	Amortization	30	55	55
Carmen L. Herrera	1FS002	Maintenance Operations	56	63	65
Carmen L. Herrera	1FS003	Asset Management	2	2	2
Carmen L. Herrera	1FS004	Financial & Systems	1	2	2
Carmen L. Herrera	1FS005	Maintenance Management	3	2	2
Carmen L. Herrera	1FS006	Director	(0)	(0)	(0)
		Total	92	123	126
Sydney L. Furbush	1SS001	Logistics Shops South - Pool Warehousing	183	192	205
Sydney L. Furbush	1SS002	Logistics Shops South-Pool - Shop Order	1	1	1
Sydney L. Furbush	1SS003	Office Services	66	74	76
Sydney L. Furbush	1SS004	Logistics Shops South - Pool Purchasing	47	44	48
Sydney L. Furbush	1SS005	Supplier Diversity	64	82	86
Sydney L. Furbush	1SS006	Electric Portfolio	59	64	69
Sydney L. Furbush	1SS007	STRATEGY & SUSTAINABILITY	57	85	89
		Total	477	542	573
		Total NSS	1,051	1,348	1,394

TABLE KN-41
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
SUPPORT SERVICES GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Richard S. Pearson	2100-0206	HAZARDOUS MATERIAL MANAGEMENT	12	8	9
Richard S. Pearson	2100-0632	ENVIRONMENTAL LAB OPERATIONS	-	-	-
Richard S. Pearson	2100-3022	ENVIRONMENTAL PROGRAMS SDGE	26	31	34
Richard S. Pearson	2100-3282	ENVIRONMENTAL STRATEGY & SUSTAINABILITY MANAGER	23	24	26
Richard S. Pearson	2100-3588	VP OPERATIONS SUPPORT	9	12	12
Richard S. Pearson	2100-3589	ENVIRONMENTAL SERVICES DIRECTOR	6	6	6
Total			76	81	87
James C. Seifert	2100-0706	RE PLANNING	33	19	20
James C. Seifert	2100-0708	HQ RENT & FACILITIES MAINTENANCE	198	326	349
James C. Seifert	2100-3025	FACILITIES & CAPITAL PROGRAMS - ADMIN	7	6	6
James C. Seifert	2100-3029	FACILITIES CORPORATE CENTER UTILITIES	32	40	43
James C. Seifert	2100-3030	CORPORATE REAL ESTATE MANAGER	6	8	8
James C. Seifert	2100-3032	CORPORATE RENTS	21	2	2
James C. Seifert	2100-3303	RE RESOURCES	25	23	24
James C. Seifert	2100-3323	FACILITIES OPERATIONS SOUTH MANAGER	25	25	26
James C. Seifert	2100-3610	RB DATA CENTER & ANNEX	20	19	21
James C. Seifert	2100-3714	DIRECTOR - REAL ESTATE & LAND SERVICES	35	19	20
Total			402	486	520
Sydney L. Furbush	2100-3013	SUPPLY MANAGEMENT DIRECTOR	18	25	26
Sydney L. Furbush	2100-3016	SUPPLY CHAIN FOUNDATION	43	43	46
Sydney L. Furbush	2100-3266	OFFICE & DOCUMENT SERVICES - CORP	21	22	24
Sydney L. Furbush	2100-3331	SUPPORT SERVICES SOUTH	31	50	53
Sydney L. Furbush	2100-3332	IT & TELECOM PORTFOLIO - SDGE	45	46	49
Sydney L. Furbush	2100-3407	OFFICE SERVICES SUPERVISOR & STAFF	10	10	10
Total			168	195	209
Total SS			645	763	815
Total Support Services Generation			\$ 1,697	\$ 2,111	\$ 2,209

TABLE KN-42
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
SUPPORT SERVICES GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Richard S. Pearson	1EV000	ENVIRONMENTAL SDGE NSS Cost Center	935	965	987
		Total	935	965	987
James C. Seifert	1RE001	SDGE Facility Operations	1,402	1,457	1,521
James C. Seifert	1RE002	Land Services	98	115	121
James C. Seifert	1RE003	SDGE Rents	3,560	4,443	4,443
		Total	5,060	6,015	6,084
Carmen L. Herrera	1FS001	Amortization	2,182	3,924	3,924
Carmen L. Herrera	1FS002	Maintenance Operations	4,004	4,488	4,704
Carmen L. Herrera	1FS003	Asset Management	136	159	169
Carmen L. Herrera	1FS004	Financial & Systems	75	127	136
Carmen L. Herrera	1FS005	Maintenance Management	203	157	168
Carmen L. Herrera	1FS006	Director	(9)	(21)	(21)
		Total	6,591	8,833	9,079
Sydney L. Furbush	1SS001	Logistics Shops South - Pool Warehousing	588	616	660
Sydney L. Furbush	1SS002	Logistics Shops South-Pool - Shop Order	202	211	224
Sydney L. Furbush	1SS003	Office Services	537	602	624
Sydney L. Furbush	1SS004	Logistics Shops South - Pool Purchasing	99	93	99
Sydney L. Furbush	1SS005	Supplier Diversity	133	171	180
Sydney L. Furbush	1SS006	Electric Portfolio	123	133	143
Sydney L. Furbush	1SS007	STRATEGY & SUSTAINABILITY	119	177	186
		Total	1,800	2,002	2,116
		Total NSS	14,386	17,815	18,267

TABLE KN-42
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
SUPPORT SERVICES GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted- Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Richard S. Pearson	2100-0206	HAZARDOUS MATERIAL MANAGEMENT	97	68	72
Richard S. Pearson	2100-0632	ENVIRONMENTAL LAB OPERATIONS	-	-	-
Richard S. Pearson	2100-3022	ENVIRONMENTAL PROGRAMS SDGE	280	345	369
Richard S. Pearson	2100-3282	ENVIRONMENTAL STRATEGY & SUSTAINABILITY MANAGER	189	197	211
Richard S. Pearson	2100-3588	VP OPERATIONS SUPPORT	76	94	100
Richard S. Pearson	2100-3589	ENVIRONMENTAL SERVICES DIRECTOR	46	45	49
Total			687	750	802
James C. Seifert	2100-0706	RE PLANNING	268	151	162
James C. Seifert	2100-0708	HQ RENT & FACILITIES MAINTENANCE	1,608	2,652	2,835
James C. Seifert	2100-3025	FACILITIES & CAPITAL PROGRAMS - ADMIN	59	45	48
James C. Seifert	2100-3029	FACILITIES CORPORATE CENTER UTILITIES	280	349	373
James C. Seifert	2100-3030	CORPORATE REAL ESTATE MANAGER	46	62	66
James C. Seifert	2100-3032	CORPORATE RENTS	276	25	27
James C. Seifert	2100-3303	RE RESOURCES	199	186	199
James C. Seifert	2100-3323	FACILITIES OPERATIONS SOUTH MANAGER	200	200	214
James C. Seifert	2100-3610	RB DATA CENTER & ANNEX	166	158	169
James C. Seifert	2100-3714	DIRECTOR - REAL ESTATE & LAND SERVICES	288	154	164
Total			3,389	3,982	4,257
Sydney L. Furbush	2100-3013	SUPPLY MANAGEMENT DIRECTOR	41	56	60
Sydney L. Furbush	2100-3016	SUPPLY CHAIN FOUNDATION	89	90	96
Sydney L. Furbush	2100-3266	OFFICE & DOCUMENT SERVICES - CORP	172	182	194
Sydney L. Furbush	2100-3331	SUPPORT SERVICES SOUTH	100	162	173
Sydney L. Furbush	2100-3332	IT & TELECOM PORTFOLIO - SDGE	94	95	102
Sydney L. Furbush	2100-3407	OFFICE SERVICES SUPERVISOR & STAFF	81	78	83
Total			577	662	708
Total SS			4,653	5,394	5,767
Total Support Services Gas			\$ 19,040	\$ 23,209	\$ 24,034

TABLE KN-43
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
ADMINISTRATIVE AND GENERAL COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Kenneth J. Deremer	1AG002	Asset and Project Accounting	2,463	2,555	2,739
Kenneth J. Deremer	1AG003	Sundry Services	318	323	346
Kenneth J. Deremer	1AG004	Financial Planning & Regulatory Accounts	1,951	2,130	2,284
Kenneth J. Deremer	1AG005	Financial and Strategic Analysis	742	864	924
Kenneth J. Deremer	1AG006	Financial Systems & Business Controls	778	810	867
Kenneth J. Deremer	1AG007	GRC Revenue Requirements and Rates/Analysis	3,098	3,487	3,708
Kenneth J. Deremer	1AG009	SVP & General Counsel	429	519	553
Kenneth J. Deremer	1AG011	Legal	7,547	7,142	7,657
Kenneth J. Deremer	1AG012	Claims Group	680	674	721
Kenneth J. Deremer	1AG013	Community Relations	571	259	270
Kenneth J. Deremer	1AG015	Claims Payments & Recovery Costs	2,172	3,854	3,964
		Total	20,749	22,617	24,034
Debbie S. Robinson	1PB000	HEALTH BENEFITS-MEDICAL	74,276	79,375	79,375
Debbie S. Robinson	1CP000	COMPENSATION-VARIABLE PAY	61,320	62,039	65,850
		Total	135,596	141,414	145,225
		Vice President (VP) of Human Resources (HR)			
Sarah E. Edgar	1HR000	Diversity and Inclusion	375	376	400
Sarah E. Edgar	1HR001	Emergency Services	584	604	643
Sarah E. Edgar	1HR002	Safety Wellness & Disability Services	1,248	1,388	1,466
Sarah E. Edgar	1HR003	Long-Term Disability (LTD)	3,823	5,097	5,097
Sarah E. Edgar	1HR004	Diversity & Workforce Management	1,923	2,123	2,240
Sarah E. Edgar	1HR006	Organizational Effectiveness	1,762	1,825	1,938
Sarah E. Edgar	1HR007	HRIS Technology & Reporting	468	635	669
Sarah E. Edgar	1HR008	Employee Communications	242	295	309
Sarah E. Edgar	1HR009	Offices of the CEO and President & COO	1,793	2,233	2,349
		Total	12,218	14,576	15,110
David I. Sarkaria	1PN000	EMPLOYEE PENSION	60,972	9,550	9,550
		Total	60,972	9,550	9,550
Peter R. Wall	1SE000	SECC A&G SALARIES - F920.1	68,423	64,200	64,200
		Total	68,423	64,200	64,200
Katherine Carbon	1SN000	SECC PROPERTY INSURANCE NON-NUCLEAR - 924.0	106,520	111,512	111,512
		Total	106,520	111,512	111,512
OTHER	2100-SAXX	OTHER	-	46,278	46,278
		Total	-	46,278	46,278
		Total NSS	404,478	410,147	415,908

TABLE KN-43
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
ADMINISTRATIVE AND GENERAL COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Kenneth J. Deremer	2100-0274	Affiliate Billing and Costing	500	479	512
Kenneth J. Deremer	2100-0657	VP - CFO - Controller	480	454	486
Kenneth J. Deremer	2100-3050	Utility Accounting Director	251	275	294
Kenneth J. Deremer	2100-3051	Financial Accounting	863	886	947
Kenneth J. Deremer	2100-3052	Regulatory Reporting	748	891	953
Kenneth J. Deremer	2100-3058	Accounts Payable	1,012	1,016	1,087
Kenneth J. Deremer	2100-3161	SVP Financial Regulatory & Legislative Analysis	789	673	720
Kenneth J. Deremer	2100-3162	VP - Regulatory & Legislative Analysis	1,008	1,059	1,132
Kenneth J. Deremer	2100-3427	CA Regulatory Affairs Case Management	1,465	1,425	1,523
Kenneth J. Deremer	2100-3428	FERC CAISO and Compliance	642	710	759
Kenneth J. Deremer	2100-3430	CA Regulatory Info & Case Support	372	397	424
Kenneth J. Deremer	2100-3555	Business Controls	513	551	590
Kenneth J. Deremer	2100-3602	General Rate Case	421	579	618
Kenneth J. Deremer	2100-3791	VP External Relations	677	974	1,042
Kenneth J. Deremer	2100-3798	Bank Reconciliation and Escheatment	437	508	543
Kenneth J. Deremer	2100-3845	Community Relations Systems	56	60	64
Kenneth J. Deremer	2100-4005	State Regulatory Affairs	53	64	68
Kenneth J. Deremer	2100-4006	Regulatory Policy & Legislative Analysis	373	493	527
Kenneth J. Deremer	2100-4008	Media & Employee Communications	1,128	1,095	1,171
Kenneth J. Deremer	2100-4009	Community Relations	819	779	833
		Total	<u>12,607</u>	<u>13,368</u>	<u>14,292</u>
Diana L. Day	2100-3590	Risk Management	631	2,965	3,169
		Total	<u>631</u>	<u>2,965</u>	<u>3,169</u>
Sarah E. Edgar	2100-0214	Safety Operations	1,304	2,367	2,530
Sarah E. Edgar	2100-0284	DIR LABOR & BUSINESS PARTNER SOUTH	934	967	1,034
Sarah E. Edgar	2100-3505	EMP CARE SERVICES - SDGE	634	795	850
Sarah E. Edgar	2100-3506	Employee Assistance Program (EAP) and Wellness Programs	475	475	508
Sarah E. Edgar	2100-3833	HR Business Partner & Compensation	288	288	308
Sarah E. Edgar	2100-3834	Manager Analysis & Workforce Planning	160	161	172
		Total	<u>3,795</u>	<u>5,052</u>	<u>5,401</u>
		Total SS	<u>17,033</u>	<u>21,385</u>	<u>22,862</u>
		Total A&G Combined	<u>\$ 421,511</u>	<u>\$ 431,532</u>	<u>\$ 438,771</u>

TABLE KN-44
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
A&G ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Kenneth J. Deremer	1AG002	Asset and Project Accounting	1,842	1,911	2,049
Kenneth J. Deremer	1AG003	Sundry Services	238	242	259
Kenneth J. Deremer	1AG004	Financial Planning & Regulatory Accounts	1,459	1,593	1,708
Kenneth J. Deremer	1AG005	Financial and Strategic Analysis	555	646	691
Kenneth J. Deremer	1AG006	Financial Systems & Business Controls	582	606	649
Kenneth J. Deremer	1AG007	GRC Revenue Requirements and Rates/Analysis	2,301	2,589	2,752
Kenneth J. Deremer	1AG009	SVP & General Counsel	321	388	413
Kenneth J. Deremer	1AG011	Legal	5,645	5,342	5,727
Kenneth J. Deremer	1AG012	Claims Group	509	504	540
Kenneth J. Deremer	1AG013	Community Relations	427	194	202
Kenneth J. Deremer	1AG015	Claims Payments & Recovery Costs	1,625	2,883	2,957
		Total	15,504	16,899	17,946
Debbie S. Robinson	1PB000	HEALTH BENEFITS-MEDICAL	55,560	59,377	59,377
Debbie S. Robinson	1CP000	COMPENSATION-VARIABLE PAY	45,923	46,472	49,327
		Total	101,483	105,849	108,704
Sarah E. Edgar	1HR000	Vice President (VP) of Human Resources (HR) Diversity and Inclusion	281	281	299
Sarah E. Edgar	1HR001	Emergency Services	437	452	481
Sarah E. Edgar	1HR002	Safety Wellness & Disability Services	934	1,038	1,095
Sarah E. Edgar	1HR003	Long-Term Disability (LTD)	2,860	3,813	3,813
Sarah E. Edgar	1HR004	Diversity & Workforce Management	1,438	1,588	1,674
	1HR005		-	-	-
Sarah E. Edgar	1HR006	Organizational Effectiveness	1,318	1,365	1,449
Sarah E. Edgar	1HR007	HRIS Technology & Reporting	350	475	500
Sarah E. Edgar	1HR008	Employee Communications	181	221	230
Sarah E. Edgar	1HR009	Offices of the CEO and President & COO	1,341	1,670	1,755
		Total	9,139	10,903	11,295
David I. Sarkaria	1PN000	EMPLOYEE PENSION	45,607	7,143	7,143
		Total	45,607	7,143	7,143
Peter R. Wall	1SE000	SECC A&G SALARIES - F920.1	51,180	48,022	48,022
		Total	51,180	48,022	48,022
Katherine Carbon	1SN000	SECC PROPERTY INSURANCE NON-NUCLEAR - 924.0	102,699	107,088	107,088
		Total	102,699	107,088	107,088
OTHER	2100-SAXX	OTHER	-	34,616	34,616
		Total	-	34,616	34,616
		Total NSS	325,612	330,520	334,815

TABLE KN-44
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
A&G ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Kenneth J. Deremer	2100-0274	Affiliate Billing and Costing	374	358	383
Kenneth J. Deremer	2100-0657	VP - CFO - Controller	359	340	363
Kenneth J. Deremer	2100-3050	Utility Accounting Director	188	206	220
Kenneth J. Deremer	2100-3051	Financial Accounting	646	662	708
Kenneth J. Deremer	2100-3052	Regulatory Reporting	560	667	713
Kenneth J. Deremer	2100-3058	Accounts Payable	757	760	813
Kenneth J. Deremer	2100-3161	SVP Financial Regulatory & Legislative Analysis	590	503	538
Kenneth J. Deremer	2100-3162	VP - Regulatory & Legislative Analysis	754	792	847
Kenneth J. Deremer	2100-3427	CA Regulatory Affairs Case Management	1,096	1,066	1,139
Kenneth J. Deremer	2100-3428	FERC CAISO and Compliance	480	531	568
Kenneth J. Deremer	2100-3430	CA Regulatory Info & Case Support	278	297	317
Kenneth J. Deremer	2100-3555	Business Controls	384	412	441
Kenneth J. Deremer	2100-3602	General Rate Case	315	433	463
Kenneth J. Deremer	2100-3791	VP External Relations	506	729	779
Kenneth J. Deremer	2100-3798	Bank Reconciliation and Escheatment	327	380	406
Kenneth J. Deremer	2100-3845	Community Relations Systems	42	45	48
Kenneth J. Deremer	2100-4005	State Regulatory Affairs	40	48	51
Kenneth J. Deremer	2100-4006	Regulatory Policy & Legislative Analysis	279	369	395
Kenneth J. Deremer	2100-4008	Media & Employee Communications	844	819	876
Kenneth J. Deremer	2100-4009	Community Relations	613	583	623
		Total	9,430	9,999	10,690
Diana L. Day	2100-3590	Risk Management	472	2,217	2,371
		Total	472	2,217	2,371
Sarah E. Edgar	2100-0214	Safety Operations	975	1,770	1,893
Sarah E. Edgar	2100-0284	DIR LABOR & BUSINESS PARTNER SOUTH	699	723	773
Sarah E. Edgar	2100-3505	EMP CARE SERVICES - SDGE	474	594	636
Sarah E. Edgar	2100-3506	Employee Assistance Program (EAP) and Wellness Programs	355	355	380
Sarah E. Edgar	2100-3833	HR Business Partner & Compensation	215	215	230
Sarah E. Edgar	2100-3834	Manager Analysis & Workforce Planning	120	120	129
		Total	2,839	3,779	4,040
		Total SS	12,741	15,996	17,101
		Total A&G Electric Department	\$ 338,353	\$ 346,516	\$ 351,916

TABLE KN-45
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
A&G ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Kenneth J. Deremer	1AG002	Asset and Project Accounting	1,766	1,832	1,964
Kenneth J. Deremer	1AG003	Sundry Services	228	232	248
Kenneth J. Deremer	1AG004	Financial Planning & Regulatory Accounts	1,399	1,527	1,637
Kenneth J. Deremer	1AG005	Financial and Strategic Analysis	532	619	663
Kenneth J. Deremer	1AG006	Financial Systems & Business Controls	558	581	622
Kenneth J. Deremer	1AG007	GRC Revenue Requirements and Rates/Analysis	2,210	2,487	2,643
Kenneth J. Deremer	1AG009	SVP & General Counsel	308	372	396
Kenneth J. Deremer	1AG011	Legal	5,411	5,121	5,489
Kenneth J. Deremer	1AG012	Claims Group	488	483	517
Kenneth J. Deremer	1AG013	Community Relations	409	186	193
Kenneth J. Deremer	1AG015	Claims Payments & Recovery Costs	1,557	2,763	2,835
		Total	14,866	16,203	17,208
Debbie S. Robinson	1PB000	HEALTH BENEFITS-MEDICAL	53,259	56,921	56,921
Debbie S. Robinson	1CP000	COMPENSATION-VARIABLE PAY	44,036	44,565	47,303
		Total	97,295	101,486	104,224
Sarah E. Edgar	1HR000	Vice President (VP) of Human Resources (HR) Diversity and Inclusion	269	270	287
Sarah E. Edgar	1HR001	Emergency Services	419	433	461
Sarah E. Edgar	1HR002	Safety Wellness & Disability Services	895	995	1,050
Sarah E. Edgar	1HR003	Long-Term Disability (LTD)	2,741	3,655	3,655
Sarah E. Edgar	1HR004	Diversity & Workforce Management	1,379	1,522	1,604
Sarah E. Edgar	1HR006	Organizational Effectiveness	1,263	1,309	1,389
Sarah E. Edgar	1HR007	HRIS Technology & Reporting	336	455	479
Sarah E. Edgar	1HR008	Employee Communications	174	212	221
Sarah E. Edgar	1HR009	Offices of the CEO and President & COO	1,286	1,601	1,682
		Total	8,760	10,451	10,827
David I. Sarkaria	1PN000	EMPLOYEE PENSION	43,717	6,847	6,847
		Total	43,717	6,847	6,847
Peter R. Wall	1SE000	SECC A&G SALARIES - F920.1	49,059	46,031	46,031
		Total	49,059	46,031	46,031
Katherine Carbon	1SN000	SECC PROPERTY INSURANCE NON-NUCLEAR - 924.0	99,249	105,982	105,982
		Total	99,249	105,982	105,982
OTHER	2100-SAXX	OTHER	-	33,181	33,181
		Total	-	33,181	33,181
		Total NSS	312,947	320,182	324,301

TABLE KN-45
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
A&G ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Kenneth J. Deremer	2100-0274	Affiliate Billing and Costing	359	343	367
Kenneth J. Deremer	2100-0657	VP - CFO - Controller	344	326	348
Kenneth J. Deremer	2100-3050	Utility Accounting Director	180	197	211
Kenneth J. Deremer	2100-3051	Financial Accounting	619	635	679
Kenneth J. Deremer	2100-3052	Regulatory Reporting	536	639	683
Kenneth J. Deremer	2100-3058	Accounts Payable	726	729	779
Kenneth J. Deremer	2100-3161	SVP Financial Regulatory & Legislative Analysis	566	483	516
Kenneth J. Deremer	2100-3162	VP - Regulatory & Legislative Analysis	723	759	812
Kenneth J. Deremer	2100-3427	CA Regulatory Affairs Case Management	1,050	1,022	1,092
Kenneth J. Deremer	2100-3428	FERC CAISO and Compliance	460	509	544
Kenneth J. Deremer	2100-3430	CA Regulatory Info & Case Support	267	285	304
Kenneth J. Deremer	2100-3555	Business Controls	368	395	423
Kenneth J. Deremer	2100-3602	General Rate Case	302	415	443
Kenneth J. Deremer	2100-3791	VP External Relations	485	699	747
Kenneth J. Deremer	2100-3798	Bank Reconciliation and Escheatment	313	364	389
Kenneth J. Deremer	2100-3845	Community Relations Systems	40	43	46
Kenneth J. Deremer	2100-4005	State Regulatory Affairs	38	46	49
Kenneth J. Deremer	2100-4006	Regulatory Policy & Legislative Analysis	267	354	378
Kenneth J. Deremer	2100-4008	Media & Employee Communications	809	785	840
Kenneth J. Deremer	2100-4009	Community Relations	587	559	597
		Total	9,039	9,585	10,247
Diana L. Day	2100-3590	Risk Management	452	2,126	2,272
		Total	452	2,126	2,272
Sarah E. Edgar	2100-0214	Safety Operations	935	1,697	1,814
Sarah E. Edgar	2100-0284	DIR LABOR & BUSINESS PARTNER SOUTH	670	693	741
Sarah E. Edgar	2100-3505	EMP CARE SERVICES - SDGE	455	570	609
Sarah E. Edgar	2100-3506	Employee Assistance Program (EAP) and Wellness Programs	341	340	364
Sarah E. Edgar	2100-3833	HR Business Partner & Compensation	206	206	221
Sarah E. Edgar	2100-3834	Manager Analysis & Workforce Planning	115	115	123
		Total	2,721	3,622	3,873
		Total SS	12,213	15,333	16,392
		Total A&G Electric Distribution	\$ 325,159	\$ 335,515	\$ 340,693

TABLE KN-46
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
A&G GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Kenneth J. Deremer	1AG002	Asset and Project Accounting	76	79	85
Kenneth J. Deremer	1AG003	Sundry Services	10	10	11
Kenneth J. Deremer	1AG004	Financial Planning & Regulatory Accounts	60	66	71
Kenneth J. Deremer	1AG005	Financial and Strategic Analysis	23	27	29
Kenneth J. Deremer	1AG006	Financial Systems & Business Controls	24	25	27
Kenneth J. Deremer	1AG007	GRC Revenue Requirements and Rates/Analysis	91	102	109
Kenneth J. Deremer	1AG009	SVP & General Counsel	13	16	17
Kenneth J. Deremer	1AG011	Legal	234	221	237
Kenneth J. Deremer	1AG012	Claims Group	21	21	22
Kenneth J. Deremer	1AG013	Community Relations	18	8	8
Kenneth J. Deremer	1AG015	Claims Payments & Recovery Costs	67	119	123
		Total	638	695	738
Debbie S. Robinson	1PB000	HEALTH BENEFITS-MEDICAL	2,301	2,456	2,456
Debbie S. Robinson	1CP000	COMPENSATION-VARIABLE PAY	1,887	1,907	2,024
		Total	4,188	4,363	4,480
Sarah E. Edgar	1HR000	Vice President (VP) of Human Resources (HR) Diversity and Inclusion	12	12	12
Sarah E. Edgar	1HR001	Emergency Services	18	19	20
Sarah E. Edgar	1HR002	Safety Wellness & Disability Services	39	43	45
Sarah E. Edgar	1HR003	Long-Term Disability (LTD)	119	158	158
Sarah E. Edgar	1HR004	Diversity & Workforce Management	60	66	69
Sarah E. Edgar	1HR006	Organizational Effectiveness	55	57	60
Sarah E. Edgar	1HR007	HRIS Technology & Reporting	15	20	21
Sarah E. Edgar	1HR008	Employee Communications	8	9	10
Sarah E. Edgar	1HR009	Offices of the CEO and President & COO	56	69	73
		Total	379	452	468
David I. Sarkaria	1PN000	EMPLOYEE PENSION	1,890	296	296
		Total	1,890	296	296
Peter R. Wall	1SE000	SECC A&G SALARIES - F920.1	2,121	1,990	1,990
		Total	2,121	1,990	1,990
Katherine Carbon	1SN000	SECC PROPERTY INSURANCE NON-NUCLEAR - 924.0	995	1,106	1,106
		Total	995	1,106	1,106
OTHER	2100-SAXX	OTHER	-	1,435	1,435
		Total	-	1,435	1,435
		Total NSS	10,212	10,337	10,514

TABLE KN-46
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
A&G GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Kenneth J. Deremer	2100-0274	Affiliate Billing and Costing	16	15	16
Kenneth J. Deremer	2100-0657	VP - CFO - Controller	15	14	15
Kenneth J. Deremer	2100-3050	Utility Accounting Director	8	9	9
Kenneth J. Deremer	2100-3051	Financial Accounting	27	27	29
Kenneth J. Deremer	2100-3052	Regulatory Reporting	23	28	30
Kenneth J. Deremer	2100-3058	Accounts Payable	31	32	34
Kenneth J. Deremer	2100-3161	SVP Financial Regulatory & Legislative Analysis	24	21	22
Kenneth J. Deremer	2100-3162	VP - Regulatory & Legislative Analysis	31	33	35
Kenneth J. Deremer	2100-3427	CA Regulatory Affairs Case Management	45	44	47
Kenneth J. Deremer	2100-3428	FERC CAISO and Compliance	20	22	24
Kenneth J. Deremer	2100-3430	CA Regulatory Info & Case Support	12	12	13
Kenneth J. Deremer	2100-3555	Business Controls	16	17	18
Kenneth J. Deremer	2100-3602	General Rate Case	13	18	19
Kenneth J. Deremer	2100-3791	VP External Relations	21	30	32
Kenneth J. Deremer	2100-3798	Bank Reconciliation and Escheatment	14	16	17
Kenneth J. Deremer	2100-3845	Community Relations Systems	2	2	2
Kenneth J. Deremer	2100-4005	State Regulatory Affairs	2	2	2
Kenneth J. Deremer	2100-4006	Regulatory Policy & Legislative Analysis	12	15	16
Kenneth J. Deremer	2100-4008	Media & Employee Communications	35	34	36
Kenneth J. Deremer	2100-4009	Community Relations	25	24	26
Total			391	414	443
Diana L. Day	2100-3590	Risk Management	20	92	98
Total			20	92	98
Sarah E. Edgar	2100-0214	Safety Operations	40	73	78
Sarah E. Edgar	2100-0284	DIR LABOR & BUSINESS PARTNER SOUTH	29	30	32
Sarah E. Edgar	2100-3505	EMP CARE SERVICES - SDGE	20	25	26
Sarah E. Edgar	2100-3506	Employee Assistance Program (EAP) and Wellness Programs	15	15	16
Sarah E. Edgar	2100-3833	HR Business Partner & Compensation	9	9	10
Sarah E. Edgar	2100-3834	Manager Analysis & Workforce Planning	5	5	5
Total			118	157	167
Total SS			528	663	709
Total A&G Generation			\$ 10,740	\$ 11,000	\$ 11,223

TABLE KN-47
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
A&G SONGS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Kenneth J. Deremer	1AG002	Asset and Project Accounting			
Kenneth J. Deremer	1AG003	Sundry Services			
Kenneth J. Deremer	1AG004	Financial Planning & Regulatory Accounts			
Kenneth J. Deremer	1AG005	Financial and Strategic Analysis			
Kenneth J. Deremer	1AG006	Financial Systems & Business Controls			
Kenneth J. Deremer	1AG007	GRC Revenue Requirements and Rates/Analysis			
Kenneth J. Deremer	1AG009	SVP & General Counsel			
Kenneth J. Deremer	1AG011	Legal			
Kenneth J. Deremer	1AG012	Claims Group			
Kenneth J. Deremer	1AG013	Community Relations			
Kenneth J. Deremer	1AG015	Claims Payments & Recovery Costs			
		Total	-	-	-
Debbie S. Robinson	1PB000	HEALTH BENEFITS-MEDICAL			
Debbie S. Robinson	1CP000	COMPENSATION-VARIABLE PAY			
		Total	-	-	-
Sarah E. Edgar	1HR000	Vice President (VP) of Human Resources (HR) Diversity and Inclusion			
Sarah E. Edgar	1HR001	Emergency Services			
Sarah E. Edgar	1HR002	Safety Wellness & Disability Services			
Sarah E. Edgar	1HR003	Long-Term Disability (LTD)			
Sarah E. Edgar	1HR004	Diversity & Workforce Management			
Sarah E. Edgar	1HR006	Organizational Effectiveness			
Sarah E. Edgar	1HR007	HRIS Technology & Reporting			
Sarah E. Edgar	1HR008	Employee Communications			
Sarah E. Edgar	1HR009	Offices of the CEO and President & COO			
		Total	-	-	-
David I. Sarkaria	1PN000	EMPLOYEE PENSION			
		Total	-	-	-
Peter R. Wall	1SE000	SECC A&G SALARIES - F920.1			
		Total	-	-	-
Katherine Carbon	1SN000	SECC PROPERTY INSURANCE NON-NUCLEAR - 924.0	2,454	-	-
		Total	2,454	-	-
		Total	-	-	-
		Total NSS	2,454	-	-

TABLE KN-47
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
A&G SONGS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Kenneth J. Deremer	2100-0274	Affiliate Billing and Costing			
Kenneth J. Deremer	2100-0657	VP - CFO - Controller			
Kenneth J. Deremer	2100-3050	Utility Accounting Director			
Kenneth J. Deremer	2100-3051	Financial Accounting			
Kenneth J. Deremer	2100-3052	Regulatory Reporting			
Kenneth J. Deremer	2100-3058	Accounts Payable			
Kenneth J. Deremer	2100-3161	SVP Financial Regulatory & Legislative Analysis			
Kenneth J. Deremer	2100-3162	VP - Regulatory & Legislative Analysis			
Kenneth J. Deremer	2100-3427	CA Regulatory Affairs Case Management			
Kenneth J. Deremer	2100-3428	FERC CAISO and Compliance			
Kenneth J. Deremer	2100-3430	CA Regulatory Info & Case Support			
Kenneth J. Deremer	2100-3555	Business Controls			
Kenneth J. Deremer	2100-3602	General Rate Case			
Kenneth J. Deremer	2100-3791	VP External Relations			
Kenneth J. Deremer	2100-3798	Bank Reconciliation and Escheatment			
Kenneth J. Deremer	2100-3845	Community Relations Systems			
Kenneth J. Deremer	2100-4005	State Regulatory Affairs			
Kenneth J. Deremer	2100-4006	Regulatory Policy & Legislative Analysis			
Kenneth J. Deremer	2100-4008	Media & Employee Communications			
Kenneth J. Deremer	2100-4009	Community Relations			
		Total	-	-	-
Diana L. Day	2100-3590	Risk Management			
		Total	-	-	-
Sarah E. Edgar	2100-0214	Safety Operations			
Sarah E. Edgar	2100-0284	DIR LABOR & BUSINESS PARTNER SOUTH 0			
Sarah E. Edgar	2100-3505	EMP CARE SERVICES - SDGE			
Sarah E. Edgar	2100-3506	Employee Assistance Program (EAP) and Wellness Programs			
Sarah E. Edgar	2100-3833	HR Business Partner & Compensation			
Sarah E. Edgar	2100-3834	Manager Analysis & Workforce Planning			
		Total	-	-	-
		Total SS	-	-	-
		Total A&G SONGS	\$ 2,454	\$ -	\$ -

TABLE KN-48
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
A&G GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Kenneth J. Deremer	1AG002	Asset and Project Accounting	621	644	690
Kenneth J. Deremer	1AG003	Sundry Services	80	81	87
Kenneth J. Deremer	1AG004	Financial Planning & Regulatory Accounts	492	537	576
Kenneth J. Deremer	1AG005	Financial and Strategic Analysis	187	218	233
Kenneth J. Deremer	1AG006	Financial Systems & Business Controls	196	204	219
Kenneth J. Deremer	1AG007	GRC Revenue Requirements and Rates/Analysis	797	898	956
Kenneth J. Deremer	1AG009	SVP & General Counsel	108	131	139
Kenneth J. Deremer	1AG011	Legal	1,902	1,800	1,930
Kenneth J. Deremer	1AG012	Claims Group	171	170	182
Kenneth J. Deremer	1AG013	Community Relations	144	65	68
Kenneth J. Deremer	1AG015	Claims Payments & Recovery Costs	547	971	1,007
		Total	5,245	5,718	6,087
Debbie S. Robinson	1PB000	HEALTH BENEFITS-MEDICAL	18,716	19,998	19,998
Debbie S. Robinson	1CP000	COMPENSATION-VARIABLE PAY	15,397	15,567	16,523
		Total	34,113	35,565	36,520
Sarah E. Edgar	1HR000	Vice President (VP) of Human Resouces (HR) Diversity and Inclusion	95	95	101
Sarah E. Edgar	1HR001	Emergency Services	147	152	162
Sarah E. Edgar	1HR002	Safety Wellness & Disability Services	314	350	370
Sarah E. Edgar	1HR003	Long-Term Disability (LTD)	963	1,284	1,284
Sarah E. Edgar	1HR004	Diversity & Workforce Management	485	535	566
	1HR005		-	-	-
Sarah E. Edgar	1HR006	Organizational Effectiveness	444	460	489
Sarah E. Edgar	1HR007	HRIS Technology & Reporting	118	160	169
Sarah E. Edgar	1HR008	Employee Communications	61	74	78
Sarah E. Edgar	1HR009	Offices of the CEO and President & COO	452	563	594
		Total	3,079	3,673	3,815
David I. Sarkaria	1PN000	EMPLOYEE PENSION	15,365	2,407	2,407
		Total	15,365	2,407	2,407
Peter R. Wall	1SE000	SECC A&G SALARIES - F920.1	17,243	16,178	16,178
		Total	17,243	16,178	16,178
Katherine Carbon	1SN000	SECC PROPERTY INSURANCE NON-NUCLEAR - 924.0	3,821	4,424	4,424
		Total	3,821	4,424	4,424
OTHER	2100-SAXX	OTHER	-	11,662	11,662
		Total	-	11,662	11,662
		Total NSS	78,866	79,627	81,093

TABLE KN-48
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
A&G GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Kenneth J. Deremer	2100-0274	Affiliate Billing and Costing	126	121	129
Kenneth J. Deremer	2100-0657	VP - CFO - Controller	121	114	122
Kenneth J. Deremer	2100-3050	Utility Accounting Director	63	69	74
Kenneth J. Deremer	2100-3051	Financial Accounting	217	223	239
Kenneth J. Deremer	2100-3052	Regulatory Reporting	188	225	240
Kenneth J. Deremer	2100-3058	Accounts Payable	255	256	274
Kenneth J. Deremer	2100-3161	SVP Financial Regulatory & Legislative Analysis	199	170	181
Kenneth J. Deremer	2100-3162	VP - Regulatory & Legislative Analysis	254	267	285
Kenneth J. Deremer	2100-3427	CA Regulatory Affairs Case Management	369	359	384
Kenneth J. Deremer	2100-3428	FERC CAISO and Compliance	162	179	191
Kenneth J. Deremer	2100-3430	CA Regulatory Info & Case Support	94	100	107
Kenneth J. Deremer	2100-3555	Business Controls	129	139	149
Kenneth J. Deremer	2100-3602	General Rate Case	106	146	156
Kenneth J. Deremer	2100-3791	VP External Relations	171	246	263
Kenneth J. Deremer	2100-3798	Bank Reconciliation and Escheatment	110	128	137
Kenneth J. Deremer	2100-3845	Community Relations Systems	14	15	16
Kenneth J. Deremer	2100-4005	State Regulatory Affairs	13	16	17
Kenneth J. Deremer	2100-4006	Regulatory Policy & Legislative Analysis	94	124	133
Kenneth J. Deremer	2100-4008	Media & Employee Communications	284	276	295
Kenneth J. Deremer	2100-4009	Community Relations	206	196	210
		Total	<u>3,177</u>	<u>3,369</u>	<u>3,602</u>
Diana L. Day	2100-3590	Risk Management	159	747	799
		Total	<u>159</u>	<u>747</u>	<u>799</u>
Sarah E. Edgar	2100-0214	Safety Operations	329	596	638
Sarah E. Edgar	2100-0284	DIR LABOR & BUSINESS PARTNER SOUTH	235	244	260
Sarah E. Edgar	2100-3505	EMP CARE SERVICES - SDGE	160	200	214
Sarah E. Edgar	2100-3506	Employee Assistance Program (EAP) and Wellness Programs	120	120	128
Sarah E. Edgar	2100-3833	HR Business Partner & Compensation	73	73	78
Sarah E. Edgar	2100-3834	Manager Analysis & Workforce Planning	40	41	43
		Total	<u>956</u>	<u>1,273</u>	<u>1,361</u>
		Total SS	<u>4,292</u>	<u>5,389</u>	<u>5,761</u>
		Total A&G Gas	<u>\$ 83,158</u>	<u>\$ 85,016</u>	<u>\$ 86,855</u>

TABLE KN-49
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
WORKING CASH ADJUSTMENT TO RATE BASE (NET WORKING CASH REQUIREMENT)
(Thousands of Dollars)

Line No.	Description	2013 Recorded				2016 Proposed				
		Total Expenses (1)	Average No. of Days Lag (2)	Dollar-Days Lag (3)=(1)*(2)	Electric % (4)	Gas % (5)	Electric Expenses (1) * (4)	Gas Expenses (1) * (5)	Electric Dollar-Days Lag (3) * (4)	Gas Dollar-Days Lag (3) * (5)
1	Commodities - Electric	777,851	36.10	28,080,409	100%	0%	777,851		28,080,409	
2	Commodities - Gas	479,441	37.67	18,060,553	0%	100%		479,441		18,060,553
	CPUC Fees									
3	Payroll Expense	289,061	13.02	3,763,423	63%	25%	181,588	71,398	2,364,182	929,566
4	F. I. C. A	20,450	12.42	254,053	63%	25%	12,847	5,051	159,596	62,751
5	Federal/State Unemployment Insurance	469	76.05	35,704	63%	25%	295	116	22,429	8,819
6	Incentive Compensation Plan	25,945	256.00	6,641,927	63%	25%	16,299	6,408	4,172,459	1,640,556
7	Employee Benefits	83,615	8.85	739,988	63%	25%	52,527	20,653	464,881	182,777
8	Goods & Services	443,532	30.70	13,616,447	63%	25%	278,627	109,553	8,553,852	3,363,282
9	Corporate Charges	182,107	12.25	2,230,813	63%	25%	114,400	44,980	1,401,396	551,011
10	Real Estate Rental	23,737	(13.52)	(320,924)	62%	25%	14,764	5,863	(199,614)	(79,268)
11	Materials Issued from Stores	6,486	0.00	0	82%	15%	5,335	979	0	0
12	Property/Ad Valorem/Franchise Taxes	244,993	86.34	21,152,660	63%	25%	153,904	60,513	13,288,101	5,224,707
13	Federal Income Taxes - Current	0	0.00	0	-	-	0	0	0	0
14	State Income Taxes - Current	21,880	(407.12)	(8,907,959)	13,745	5,404	13,745	5,404	(5,595,980)	(2,200,266)
15	Income Taxes Deferred	(99,392)	0.00	0	(54,929)	(44,463)	(54,929)	(44,463)	0	0
16	Depreciation Provision	463,783	0.00	0	246,144	31,899	246,144	31,899	0	0
17	Amortization of Insurance Premiums	105,170	0.00	0	66,068	25,977	66,068	25,977	0	0
18	Sub-total	1,811,836	21.64	39,206,132			1,101,614	344,332	24,631,282	9,683,915
19	Total Expenses Incl. Commodities	3,069,128		85,347,095			1,879,464	823,774	52,711,691	27,744,468
20	Revenue Lag Days							40.35	40.35	
21	Expense Lag Days (Line 18, Dollar-Days Lag / Expenses)							28.05	33.68	
22	Excess Lag Days (Line 19 - Line 20)							12.31	6.67	
23	Total Expenses Incl. Commodities (Line 18 Expenses)							1,879,464	823,774	
24	Lead/Lag Working Capital (Line 21 * Line 22 / 365)							63,363	15,057	
25	Operational Cash Requirement							56,649	13,605	
26	Working Capital Not Supplied by Investors							(33,487)	(13,167)	
27	Working Cash Adjustment to Rate Base (Line 23 to Line 25)							86,525	15,496	

TABLE KN-50
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2016
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	0.001740	0.001740	0.000000	0.001740	0.001740
3	Uncollectible Amount Applied	1.000000	1.000000	1.000000	1.000000	1.000000
4	Less: Uncollectible (Line 2 * Line 3)	0.001740	0.001740	0.000000	0.001740	0.001740
5	Subtotal (Line 3 - Line 4)	0.998260	0.998260	1.000000	0.998260	0.998260
6	Franchise Fees Tax Rate	0.034273	0.020727	0.000000	0.034273	0.020727
7	Franchise Fees Amount Applied (Line 5)	0.998260	0.998260	1.000000	0.998260	0.998260
8	Less: Franchise Fees (Line 6 * Line 7)	0.034213	0.020691	0.000000	0.034213	0.020691
9	Subtotal (Line 7 - Line 8)	0.964047	0.977569	1.000000	0.964047	0.977569
10	S.I.T. Rate			0.088400	0.088400	0.088400
11	S.I.T. Amount Applied (Line 9)			1.000000	0.964047	0.977569
12	Less: S.I.T. (Line 10 * Line 11)			0.088400	0.085222	0.086417
13	Subtotal (Line 11 - Line 12)			0.911600	0.878825	0.891152
14	F.I.T. Rate			0.350000	0.350000	0.350000
15	F.I.T. Amount Applied (Line 13)			0.911600	0.878825	0.891152
16	Less: F.I.T. (Line 14 * Line 15)			0.319060	0.307589	0.311903
17	Net Operating Revenues (Line 15 - Line 16)			0.592540	0.571236	0.579249
18	Uncollectible and Franchise Fee Factor (1 / Line 9)	1.037294	1.022946			
19	State & Federal Tax Factor (1 / Line 17)			1.687650		
20	N-T-G Multiplier (1 / Line 17)				1.750589	1.726374

ATTACHMENTS A – G

Attachment A. Workpaper to Update Testimony of Hannah L. Devine (Corporate Escalation)

Attachment B. Workpaper to Update Testimony of Debbie S. Robinson (Employee Benefits)

Attachment C. Workpaper to Update Testimony of Bradley M. Baugh (SDG&E Postage)

Attachment D. Workpaper to Update Testimony of Evan D. Goldman (SoCalGas Postage)

Attachment E. Workpaper to Update Testimony of Reginald M. Austria (Regulatory Accounts)

Attachment F. SDG&E Incorporated Changes

Attachment G. SoCalGas Incorporated Changes

ATTACHMENT A

Workpaper to Update Testimony of Hannah Devine
(Corporate Escalation)

**Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Escalation Indexes - Update Testimony**

Utility Cost Indexes (set to year 2013=1.0000)

From Scott Wilder; data based on Global Insight 1st Quarter 2015 utility cost forecast, released May 2015.

O&M Non-Labor Cost Index:

A simple average of the following two cost indexes:

JEADGOMMS_X926 Administrative and General (Electric) except 926

JGADGOMMS_X926 Administrative and General (Gas) except 926

Sempra Corporate Center Average

Non-Labor			
2013	2014	2015	2016
1.0000	1.0131	1.0248	1.0430
1.0000	1.0120	1.0258	1.0440
1.0000	1.0126	1.0253	1.0435

O&M Labor Cost Index:

A simple average of the following two cost indexes:

ECIPWMBFNS Managers & Administrators Labor

ECIPWPARNs Professional & Technical

Sempra Corporate Center Average

Labor			
2013	2014	2015	2016
1.0000	1.0231	1.0465	1.0745
1.0000	1.0182	1.0433	1.0711
1.0000	1.0206	1.0449	1.0728

ATTACHMENT B

Workpaper to Update Testimony of Debbie S. Robinson
(Employee Benefits)

SDG&E															
Projected Medical Cost															
For Years 2014-2016															

ASSUMPTIONS

	Projected		
	<u>2014</u>	<u>2015</u>	<u>2016</u>
1. Total headcount based on number of employees as of April 2014 plus estimated increases or decreases based on planner input.	4,770	4,821	4,876
2. Projected adjusted non-represented headcount is as follows:	3,386	3,438	3,476
3. Projected adjusted represented headcount is as follows:	1,384	1,383	1,400
4. Participation in type and level of coverage for 2014-2016 is calculated using actual enrollment as of April 2014 (a1) for total headcount (including any changes).			
5. "Annual Employer Share of Premium" (b) for 2014 and 2015 reflect actual and 2016 preliminary negotiated premiums net of employee contributions			
6. "Annual Employer Share of Premium" (b) in 2016 are the actual negotiated preliminary premiums net of employee contributions			
7. Employer medical costs for inactive employees for 2014 are the annualized March 2014 costs. Those costs in 2015 are based on actual and in 2016 are based on preliminary, rates for those years.			
8. Retiree shift deduction is cost of the "Total ER Premium" shifted to the postretirement medical plans and calculated using percentages provided by Towers Watson. This is done because medical rates for active employees and retirees under the age of 65 are negotiated together and therefore causes active rates to be higher than they would be if negotiated separately. The projected 2014 credit is projected based on credits taken through March 2014 and increases in 2015-2016 by half of the increase in employer portion of medical costs.			

Carrier / Type	Actual 04/01/14	(a1) % of 4/1/14 Total	(a1) * (1) Projected			Projected Total ER Premium			
			2014	2015	2016	2014	2015	2016	
Non Union									
Blue Cross	2,155	47.46%	2,295	2,331	2,356	\$ 24,385,034	\$ 24,147,766	\$ 26,618,007	
Kaiser	691	15.22%	736	747	756	7,321,481	7,115,360	7,805,497	
Total Non Union	2,846	62.67%	3,031	3,078	3,112	\$ 31,706,515	\$ 31,263,126	\$ 34,423,504	
Union									
Blue Cross	820	18.06%	833	833	843	\$ 9,824,721	\$ 9,671,070	\$ 10,633,493	
Kaiser	490	10.79%	498	498	504	5,307,459	5,076,352	5,575,545	
Total Union	1,310	28.85%	1,331	1,330	1,347	\$ 15,132,180	\$ 14,747,422	\$ 16,209,038	
Total Insured Participants	4,156	91.52%	4,362	4,408	4,458	\$ 46,838,695	\$ 46,010,548	\$ 50,632,542	
Waives	323	7.11%	342	346	350	\$ 369,016	\$ 373,837	\$ 378,034	
Employees Not Covered	62	1.37%	66	67	68	\$ -	\$ -	\$ -	
Inactive Employees						\$ 929,909	\$ 1,019,180	\$ 1,108,867	
Retiree Shift						\$ (1,322,176)	\$ (1,385,641)	\$ (1,446,608)	
Grand Total	4,541	100.00%	4,770	4,821	4,876	\$ 46,815,444	\$ 46,017,924	\$ 50,672,834	

SoCalGas														
Projected Medical Cost														
For Years 2014-2016														
ASSUMPTIONS														
							<u>Projected</u>							
							<u>2014</u>	<u>2015</u>	<u>2016</u>					
1. Total headcount based on number of employees as of April 2014 plus estimated increases or decreases indexed for changes in headcount.							8,378	8,787	9,100					
2. Projected adjusted non-represented headcount is as follows:							3,027	3,187	3,343					
3. Projected adjusted represented headcount is as follows:							5,338	5,587	5,744					
4. Participation in type and level of coverage for 2014-2016 is calculated using actual enrollment as of April 1, 2014 (a1) for total headcount (including any changes).														
5. "Projected Total ER Premium" for 2014 and 2015 reflect actual premiums net of employee contributions														
6. "Projected Total ER Premium" for 2016 reflect actual preliminary negotiated premiums net of employee contributions														
7. Retiree shift deduction is cost of the "Total ER Premium" shifted to the postretirement medical plans and calculated using percentages provided by Towers Watson. This is done because medical rates for active employees and retirees under the age of 65 are negotiated together and therefore causes active rates to be higher than they would be if negotiated separately. The projected 2014 credit is projected based on credits taken through March 2014 and increases in 2015-2016 by half of actual increase in employer portion of medical costs.														
							(a1)	(a1) * (1)						
							Actual	% of 4/1/14	Projected			Projected Total ER Premium		
<u>Carrier / Type</u>							<u>04/01/14</u>	<u>Total</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Non Union														
Blue Cross							1,784	21.68%	1,948	2,051	2,151	\$ 21,006,478	\$ 21,655,418	\$ 24,678,767
Kaiser							651	7.91%	711	748	785	7,065,702	7,120,390	8,036,564
Total Non Union							2,435	29.60%	2,659	2,800	2,937	\$ 28,072,179	\$ 28,775,807	\$ 32,715,330
Union														
Blue Cross							3,482	42.32%	3,407	3,566	3,666	\$ 36,499,888	\$ 40,217,085	\$ 47,346,328
Kaiser							1,309	15.91%	1,281	1,341	1,378	12,891,953	12,915,094	14,778,432
Total Union							4,791	58.24%	4,688	4,907	5,045	\$ 49,391,841	\$ 53,132,179	\$ 62,124,760
Total Insured Participants							7,226	87.83%	7,347	7,706	7,981	\$ 77,464,020	\$ 81,907,986	\$ 94,840,091
Waives							827	10.05%	838	878	909	\$ 788,615	\$ 827,232	\$ 856,950
Employees Not Covered							174	2.11%	180	189	197	\$ -	\$ -	\$ -
Retiree Shift												\$ (2,290,388)	\$ (2,400,326)	\$ (2,542,565)
Grand Total							8,227	100.00%	8,365	8,774	9,087	\$ 75,962,247	\$ 80,334,892	\$ 93,154,476

ATTACHMENT C

Workpaper to Update Testimony of Bradley M. Baugh

(SDG&E Postage)

San Diego Gas & Electric Company

2016 GRC – UPDATE FILING

August 2015

Non-Shared Service Workpapers

Supplemental Workpapers for Postage Workpaper 100004.001

Updates to original workpaper pages 73 – 75 of 472

San Diego Gas & Electric Company

2016 GRC – UPDATE FILING

August 2015

Non-Shared Service Workpapers

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Summary¹													
2		Incremental Postage Required												
3		Year over Year	2015	2016		Break-down =>								
4		2014												
5	RICOH - Grouped Bills	\$47,660	\$18,909	\$16,882		Volume ²		2014	2015	2016		2014	2015	2016
6						RICOH - Grouped Bills ³		9,181	8,314	10,310		9,181	8,314	10,310
7								\$6,079	\$5,505	\$6,826		\$41,581	\$13,404	\$10,056
8	MPK - Bills & Notices	\$352,815	\$122,542	\$110,074		Volume ⁴		18,206	75,754	112,426		18,206	75,754	112,426
9						MPK - Bills & Notices ⁵		\$6,609	\$27,500	\$40,811		\$346,206	\$95,042	\$69,263
10	Year-over-Year Total	\$400,475	\$141,451	\$126,956		Year-over-Year total		\$12,688	\$33,005	\$47,637		\$387,787	\$108,446	\$79,319
11	To the Base Year 2013	\$400,475	\$541,926	\$668,882		To the base year of 2013		\$12,688	\$45,693	\$93,330		\$387,787	\$496,233	\$575,552
12														
13														
14		Incremental Postage Savings												
15		Year over Year	2015	2016		Break-down =>								
16		2014						2014	2015	2016		2014	2015	2016
17	Combined Electronic Bills					Volume ⁶		557,089	583,864	611,418		557,089	583,864	611,418
18	Year-over Year	(\$335,596)	(\$262,875)	(\$267,860)		Year-over Year ⁷		(\$202,223)	(\$211,943)	(\$221,945)		(\$133,373)	(\$50,932)	(\$45,915)
19	To the Base Year 2013	(\$335,596)	(\$598,471)	(\$866,331)		To the base year of 2013		(\$202,223)	(\$414,166)	(\$636,111)		(\$133,373)	(\$184,305)	(\$230,220)
20														
21														
22														
23														
24														
25														
26														
27														

¹ Does not include 1st Call Notices. See Postage 100004.001 Supplemental Workpaper 3 1st Call Notices Calculations for details. Reference cells F23, G23, H23

² See Postage 100004.001 Supplemental Workpaper 1 - Historical and Forecast Data for detail. Reference cells: K6, L6, M6.

³ See Postage 100004.001 Supplemental Workpaper 1 - Historical and Forecast Data for detail. Reference cells: N33, O33, P33, Q33, R33, S33

⁴ See Postage 100004.001 Supplemental Workpaper 1 - Historical and Forecast Data for detail. Reference cells: K12, L12, M12.

⁵ See Postage 100004.001 Supplemental Workpaper 1 - Historical and Forecast Data for detail. Reference cells: N39, O39, P39, Q39, R39, S39

⁶ See Postage 100004.001 Supplemental Workpaper 1 - Historical and Forecast Data for detail. Reference cells: K13, L13, M13.

⁷ See Postage 100004.001 Supplemental Workpaper 1 - Historical and Forecast Data for detail. Reference cells: N40, O40, P40, Q40, R40, S40

San Diego Gas & Electric Company
 2016 GRC – UPDATE FILING
 August 2015
 Non-Shared Service Workpapers

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¹ The 3-digit rate is the 2nd lowest discounted rate for business mails – for which the 48hr Notices qualify because of its daily limited volume.

ATTACHMENT D

Workpaper to Update Testimony of Evan D. Goldman

(SoCalGas Postage)

Southern California Gas Company
2016 GRC – UPDATE FILING
August 2015
Non-Shared Service Workpapers

Supplemental Workpapers for Credit & Collections Postage Workpaper 200004.001

Updates to original workpaper page 83 of 305

Supplemental Workpapers for Remittance Processing Postage Workpaper 200005.001

Updates to original workpaper page 100 of 305

Southern California Gas Company
2016 GRC – UPDATE FILING
August 2015
Non-Shared Service Workpapers

Credit and Collection Postage 200004.001 Supplemental Workpaper 1 update
Postage Calculation

	A	B	C	D	E	F	G	H	I	K	L	M	N
1	Collections Notices												
3		USPS	USPS		PSI	PSI		PSI	PSI				
4		41.4 Notices	41.4 Notices		41.4 Notices	41.4 Notices		Other Notices	Other Notices				
5	2013	Volume	Dollars		Volume	Dollars		Volume	Dollars				
6	Jan-13	72,546	\$ 25,583.06		234,691	\$ 88,231.58		152,671	\$ 58,947.12				
7	Feb-13	117,256	\$ 42,212.16		230,598	\$ 88,549.63		151,250	\$ 59,730.50				
8	Mar-13	105,549	\$ 37,997.64		265,354	\$ 101,895.94		204,603	\$ 80,585.91				
9	Apr-13	76,905	\$ 27,692.19		276,724	\$ 106,262.02		200,352	\$ 79,096.54				
10	May-13	57,282	\$ 20,639.97		259,792	\$ 99,760.13		187,118	\$ 73,826.12				
11	Jun-13	46,472	\$ 16,729.92		233,675	\$ 89,731.20		167,155	\$ 65,902.81				
12	Jul-13	54,302	\$ 19,548.72		261,287	\$ 100,334.21		185,777	\$ 73,299.25				
13	Aug-13	49,305	\$ 17,749.80		257,944	\$ 99,050.50		175,498	\$ 69,383.96				
14	Sep-13	28,684	\$ 10,326.24		177,859	\$ 68,297.86		155,215	\$ 61,343.61				
15	Oct-13	-	\$ -		60,445	\$ 23,210.88		154,076	\$ 60,480.07				
16	Nov-13	-	\$ -		46,869	\$ 17,997.70		115,489	\$ 45,581.17				
17	Dec-13	-	\$ -		49,258	\$ 18,915.07		122,202	\$ 47,991.84				
18	2013 Totals	608,301	\$ 218,479.70		2,354,496	\$ 902,236.70		1,971,406	\$ 776,168.90				
19	Consolidation of the residential General Service Bill with the residential Past Due Payment Notice												
20	The process of mailing a separate Past Due Payment Notice for residential customers has been discontinued effective September 23, 2013, which will result in postage savings. This eliminated the need to mail USPS 41.4 Notices and significantly reduced the number of PSI 41.4 Notices required to be mailed. PSI Other Notices were not impacted.												
21													
22	Postage Expense Forecast for Collections Notices												
23	Average Volume Oct-Dec 2013 for PSI 41.4 Notices was used to project a 12-month Forecast = SUM(E15:17)/3												
24	12-month Volume Forecast for PSI 41.4 Notices = H23*12										52,191		626,288
25													
26	PSI Other Notices are projected to be the same as 2013 = H18										1,971,406		
27													
28	Annual Volume Total (Forecast) =H24+H26										2,597,694		
29													
30	2014 3-digit postage rate										\$ 0.406		
31	2014 Dollars Total (Forecast) = H28*H30										\$ 1,054,664		
32													
33	2015 3-digit postage rate (1 cent increase from 2014 rate beginning June 1, 2015)										\$ 0.416		Original Application
34	2015 Dollars Total (Forecast) = (H28*(5/12)*H30)+(H28*(7/12)*H33)										\$ 1,069,817		Expense
35													
36	2016 3-digit postage rate (assume 0 cent increase from 2015 rate)										\$ 0.416		Savings
37	2016 Dollars Total (Forecast) = H28*H36										\$ 1,080,641		Change
38													
39	2013 Adjusted-Recorded Dollars (Base Year)										\$ 1,898,879		
40	Postage savings (H37-H39)										\$ (818,239)		2015
41	Estimated 30% of postage savings will be offset by paperless customers who will now receive a paper 2-month Bill when a form 41.4 is required. 30% number is based on a 4 month sample period from June2014 to September2014 (H40*.30)*-1										\$ 245,472		\$ 248,719
42	Total Postage savings equals H40-H41										\$ (572,767)		\$ (580,344)
43													
44	Updated Postage Expenses										\$ 1,326,112		\$ 1,318,536
45	Change										\$ 18,184		\$ 10,607

ATTACHMENT E

Workpaper to Update Testimony of Reginald M. Austria
(Regulatory Accounts)

SOUTHERN CALIFORNIA GAS COMPANY
RESEARCH DEVELOPMENT AND DEMONSTRATION EXPENSE ACCOUNT (RDDEA)
Year 2015
Current Cycle 2012-2015
(Over) / Under Collection \$000

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	actl	actl	actl	actl	actl	actl	fcst	fcst	fcst	fcst	fcst	fcst	
Beginning Balance	(3,892)	(4,066)	(4,074)	(4,463)	(4,736)	(4,058)	(2,635)	(2,319)	(2,002)	(3,686)	(2,704)	(1,722)	(3,892)
Prior Period Adjustment													-
Adjusted Beginning Balance	(3,892)	(4,066)	(4,074)	(4,463)	(4,736)	(4,058)	(2,635)	(2,319)	(2,002)	(3,686)	(2,704)	(1,722)	(3,892)
Program Costs	663	828	449	564	1,515	2,260	1,154	1,154	(846)	1,820	1,820	1,820	13,200
Authorized Cost	837	837	837	837	837	837	837	837	837	837	837	837	10,039
Amortization													-
Total Revenue	837	837	837	837	837	837	837	837	837	837	837	837	10,039
Current Month Adjustment	(173)	(8)	(388)	(273)	678	1,423	317	317	(1,683)	984	984	984	3,161
Current Month Interest**:	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(1)	(1)	(2)	(1)	(1)	(8)
Current Month Activity	(174)	(9)	(388)	(273)	678	1,423	316	316	(1,684)	982	982	983	3,153
Ending Balance	(4,066)	(4,074)	(4,463)	(4,736)	(4,058)	(2,635)	(2,319)	(2,002)	(3,686)	(2,704)	(1,722)	(739)	(739)

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

Interest Assumption: 0.13% 0.12% 0.12% 0.11% 0.10% 0.12% 0.28% 0.28% 0.28% 0.62% 0.62% 0.62%

SOUTHERN CALIFORNIA GAS COMPANY
NATURAL GAS APPLIANCE TESTING MEMORANDUM ACCOUNT (NGATMA)
Year 2015
(Over) / Under Collection \$000

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	actl	actl	actl	actl	actl	actl	fcst	fcst	fcst	fcst	fcst	fcst	
Beginning Balance	1,941	1,941	1,941	1,942	1,942	1,942	1,942	1,943	1,943	1,943	1,944	1,946	1,941
Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted Beginning Balance	1,941	1,941	1,941	1,942	1,942	1,942	1,942	1,943	1,943	1,943	1,944	1,946	1,941
Costs:													
NGAT expenses													-
Cumulative expense													-
Revenues:													
Deductible in 2008 GRC													-
Cumulative deductible													-
Net Cumulative Cost	-	-	-	-	-	-	-	-	-	-	-	-	-
Activity Above Cumulative	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Month Interest**:	0.210	0.194	0.194	0.178	0.162	0.194	0.453	0.453	0.453	1.004	1.005	1.005	6
Total Current Month Activity	0.210	0.194	0.194	0.178	0.162	0.194	0.453	0.453	0.453	1.004	1.005	1.005	6
Ending Balance	1,941	1,941	1,942	1,942	1,942	1,942	1,943	1,943	1,943	1,944	1,946	1,947	1,947

** Interest applied to average monthly balance as follows: $((\text{Beg. Bal.} + (\text{Beg. Bal.} + \text{Current Month Adjustment}) / 2) * (\text{Int. Rate} / 12))$

Interest Assumption: 0.13% 0.12% 0.12% 0.11% 0.10% 0.12% 0.28% 0.28% 0.28% 0.62% 0.62% 0.62%

ATTACHMENT F

SDG&E Incorporated Changes

SDG&E - Incorporated Changes to TY2016
(\$ in 000)

SOURCE	PAGE	WITNESS	AREA	TYPE	SUBJECT	DIRECT
Update Testimony	II.A.	Wilder	Escalation	Escalation	Update OM, SS, Capital esc. including union, CC %	
Update Testimony	II.B.	Devine	Corporate Center - General Administration	O&M	Standard escalation (F923.1-1SE000-001)	\$ (449)
Update Testimony	III.	Robinson	Compensation, Health, & Welfare	O&M	2016 medical cost update due to updated medical premium escalation rate	\$ 494
Update Testimony	V.A.	Reeves	Taxes	Tax	2015 Payroll tax update to 6.80%	-0.02%
Rebuttal Testimony (SDG&E-230)	JSL-2	Lewis	Working Cash	Working Cash	Remove prepaid property taxes from working cash study. Working cash reduction of \$3.171 million.	\$ (3,171)
Rebuttal Testimony (SDG&E-230)	JSL-2	Lewis	Working Cash	Working Cash	Further unbundling of commodity costs to Generation and related reassignments of gas costs associated electric power plant usage	\$ (672)
Rebuttal Testimony (SDG&E-225)	KJD-2	Deremer	Regulatory Affairs/ Controller/ Finance/ Legal/ External Relations	O&M	Claims Payments & Recovery Expenses (1AG015.000)	\$ (469)
Rebuttal Testimony (SDG&E-224)	SEE-2	Edgar	Human Resources, Safety, Disability & Worker's Compensation	O&M	Industrial Hygienist (1HR002.000)	\$ (67)
Rebuttal Testimony (SDG&E-224)	SEE-3	Edgar	Human Resources, Safety, Disability & Worker's Compensation	O&M	HRIS software (1HR007.000)	\$ (333)
Rebuttal Testimony (SDG&E-224)	SEE-5	Edgar	Human Resources, Safety, Disability & Worker's Compensation	O&M	Labor Relations Advisor (2100-0284.000)	\$ (67)
Rebuttal Testimony (SDG&E-218)	RSP-6	Pearson	Environmental Services	O&M	NERBA Gas (1EV000.002)	\$ (42)
Rebuttal Testimony (SDG&E-218)	RSP-6	Pearson	Environmental Services	O&M	Environmental Programs (2100-3022.000)	\$ (98)
Rebuttal Testimony (SDG&E-217)	JCS-5	Seifert	Real Estate and Facilities	O&M	Shared Capital Programs - Administration (1RE00C-USS.ALL)	\$ (477)
Rebuttal Testimony (SDG&E-213)	SAF-25	Franke	Customer Services Field	O&M	Customer Services Field-Operations (1FC001.000)	\$ (140)
Rebuttal Testimony (SDG&E-213)	SAF-25	Franke	Customer Services Field	O&M	Customer Services Field-Operations (1FC001.000)	\$ (8)
Rebuttal Testimony (SDG&E-213)	SAF-32	Franke	Customer Services Field	O&M	Customer Services Field-Support (1FC004.000)	\$ (62)
Rebuttal Testimony (SDG&E-205)	EAM-8	Musich	Gas Transmission	O&M	Gas Transmission (1GT001.000)	\$ (32)
Data Request (TURN-SEU-DR-04)	Question 4	Deremer	Regulatory Affairs/ Controller/ Finance/ Legal/ External Relations	O&M	Community Relations (2100-4009.000)	\$ (7)
Data Request (TURN-SEU-DR-04)	Question 4	Edgar	Human Resources, Safety, Disability & Worker's Compensation	O&M	Chamber of commerce (1HR009.000)	\$ (60)
Data Request (TURN-SEU-DR-04)	Question 6	Deremer	Regulatory Affairs/ Controller/ Finance/ Legal/ External Relations	O&M	VP - External Relations (2100-3791.000)	\$ (205)
Data Request (TURN-SEU-DR-04)	Question 6	Deremer	Regulatory Affairs/ Controller/ Finance/ Legal/ External Relations	O&M	Community Relations (1AG013.000)	\$ (154)
Data Request (TURN-SEU-DR-04)	Question 6	Deremer	Regulatory Affairs/ Controller/ Finance/ Legal/ External Relations	O&M	Media & Employee Communications (2100-4008.000)	\$ (3)
Data Request (ORA-DR-084-EJ1)	Questions 4, 6	Woldemariam	Electric Distribution O&M	O&M	Grid Operations (1ED008.000)	\$ (200)
Data Request (ORA-DR-074-EJ1)	Questions 11, 15, 16	Woldemariam	Electric Distribution O&M	O&M	Substation C&O (1ED015.000)	\$ (202)
Data Request (ORA-DR-074-EJ1)	Questions 3-4	Woldemariam	Electric Distribution O&M	O&M	Electric Regional Operations (1ED011.000)	\$ (1,410)
Data Request (ORA-DR-069-PM1)	Question 7	Woldemariam	Electric Distribution O&M	O&M	DistOps Enterprise GIS Standards (1ED003.000)	\$ (652)
Amended Revised O&M Workpapers (SDG&E-19-WP-R-Amended)	5	Mikovits	Information Technology	O&M	IT Applications (1IT001.000)	\$ (514)
Amended Revised O&M Workpapers (SDG&E-19-WP-R-Amended)	57	Mikovits	Information Technology	O&M	Enterprise Integration Services (2100-3073)	\$ (3)
Amended Revised O&M Workpapers (SDG&E-19-WP-R-Amended)	108	Mikovits	Information Technology	O&M	Customer Assistance and Relationship (2100-3086)	\$ (70)
Amended Revised O&M Workpapers (SDG&E-19-WP-R-Amended)	515	Mikovits	Information Technology	O&M	Security Engineering (2100-3774)	\$ (2)

SDG&E - Incorporated Changes to TY2016
(\$ in 000)

SOURCE	PAGE	WITNESS	AREA	TYPE	DESCRIPTION	BUDGET CODE(S)	2014	2015	2016
Update Testimony	IV.A.	Baugh	Customer Service Other Office Operations	O&M	Postage rate - 06/01/2015 rate increase (100004.001)	N/A		\$ 72	\$ 119
Update Testimony	VII.	Nguyen	SOE	Capital	Revenue requirement update for correction of coding discrepancy identified in Rate Base calculation in the RO model.	N/A	\$ (20)	\$ (13)	\$ (29)
Rebuttal Testimony (SDG&E-211)	CL-10	LaPeter	Electric Generation	Capital	SDG&E accepts ORA's use of the 2014 adjusted-recorded capital amount.	00009A.006	\$ (108)		
Rebuttal Testimony (SDG&E-211)	CL-11	LaPeter	Electric Generation	Capital	SDG&E accepts ORA's use of the 2014 adjusted-recorded capital amount.	00009A.008	\$ (20)		
Rebuttal Testimony (SDG&E-211)	CL-12	LaPeter	Electric Generation	Capital	SDG&E accepts ORA's use of the 2014 adjusted-recorded capital amount.	00009A.011	\$ (227)		
Rebuttal Testimony (SDG&E-211)	CL-12	LaPeter	Electric Generation	Capital	SDG&E accepts ORA's use of the 2014 adjusted-recorded capital amount.	00009A.013	\$ (44)		
Rebuttal Testimony (SDG&E-211)	CL-20	LaPeter	Electric Generation	Capital	SDG&E accepts ORA's use of the 2014 adjusted-recorded capital amount.	00010A.003	\$ (271)		
Rebuttal Testimony (SDG&E-211)	CL-20	LaPeter	Electric Generation	Capital	SDG&E accepts ORA's use of the 2014 adjusted-recorded capital amount.	00010A.004	\$ (27)		
Rebuttal Testimony (SDG&E-211)	CL-21	LaPeter	Electric Generation	Capital	SDG&E accepts ORA's use of the 2014 adjusted-recorded capital amount.	00010A.005	\$ (23)		
Rebuttal Testimony (SDG&E-211)	CL-21	LaPeter	Electric Generation	Capital	SDG&E accepts ORA's use of the 2014 adjusted-recorded capital amount.	00010A.008	\$ (20)		
Rebuttal Testimony (SDG&E-211)	CL-6	LaPeter	Electric Generation	Capital	Tools and Test Equipment: SDG&E accepts the five-year average for actual expenditures for this forecast.	00006A.001	\$ (138)	\$ (138)	\$ (138)
Rebuttal Testimony (SDG&E-211)	CL-6	LaPeter	Electric Generation	Capital	Tools and Test Equipment: SDG&E accepts the five-year average for actual expenditures for this forecast.	00006A.002	\$ (168)	\$ (168)	\$ (168)
Rebuttal Testimony (SDG&E-207)	MTM-3	Martinez	Pipeline Integrity	Capital	SDG&E accepts ORA's use of the 2014 adjusted-recorded capital amount.	All BC in area	\$ 2,192		
Rebuttal Testimony (SDG&E-206)	RKS-4	Stanford	Gas Engineering and Gas Transmission Capital	Capital	SDG&E accepts ORA's use of the 2014 adjusted-recorded capital amount.	All BC in area	\$ 153		
Rebuttal Testimony (SDG&E-204)	FBA-32	Ayala	Gas Distribution	Capital	SDG&E accepts ORA's use of the 2014 adjusted-recorded capital amount.	All BC in area	\$ 443		

ATTACHMENT G

SoCalGas Incorporated Changes

SoCalGas - Incorporated Changes to TY2016
(\$ in 000)

SOURCE	PAGE	WITNESS	AREA	TYPE	SUBJECT	DIRECT
Update Testimony	II.A.	Wilder	Escalation	Escalation	Update OM, SS, Capital esc. including union, CC %	
Update Testimony	II.B.	Devine	Corporate Center - General Administration	O&M	Standard escalation (F923.1-2SE000-001)	\$ (476)
Update Testimony	III.	Robinson	Compensation, Health, & Welfare	O&M	2016 medical cost update due to updated medical premium escalation rate	\$ 3,391
Update Testimony	V.A.	Reeves	Taxes	Tax	2015 Payroll tax update to 7.58%	-0.01%
Update Testimony	V.B.	Reeves	Taxes	Tax	Ad valorem tax update to 1.2627945%	-0.166490%
Rebuttal Testimony (SCG-211)	EDG-25	Goldman	Customer Service Other Office Operations	O&M	Customer Service Other Office Operations and Technology (2OO006.000)	\$ (13)
Rebuttal Testimony (SCG-224)	RG-1	Gonzales	Regulatory Affairs/Accounting and Finance/Legal/External Affairs	O&M	Claims Payments & Recovery Expenses (2AG010.000)	\$ (166)
Rebuttal Testimony (SCG-223)	EAM-5	Musich	Gas Transmission Operations and Maintenance	O&M	Critical Facilities Security (2GT000.000)	\$ (182)
Rebuttal Testimony (SCG-223)	MLS-11	Serrano	Human Resources, Disability, Workers' Compensation	O&M	Claims Examiner (2HR006.000)	\$ (77)
Rebuttal Testimony (SCG-223)	MLS-12	Serrano	Human Resources, Disability, Workers' Compensation	O&M	Defensive Driver Refresher Training (2HR006.000)	\$ (1,326)
Rebuttal Testimony (SCG-223)	MLS-12	Serrano	Human Resources, Disability, Workers' Compensation	O&M	New Hire Defensive Driver Training (2HR006.000)	\$ (118)
Rebuttal Testimony (SCG-223)	MLS-2	Serrano	Human Resources, Disability, Workers' Compensation	O&M	American Gas Association dues (2HR001.000)	\$ (32)
Rebuttal Testimony (SCG-217)	JT-2	Tracy	Environmental Services	O&M	Environmental Compliance (2EV000.000)	\$ (104)
Rebuttal Testimony (SCG-217)	JT-4	Tracy	Environmental Services	O&M	Environmental Programs (2200-2176.000)	\$ (560)
Rebuttal Testimony (SCG-210)	SAF-75	Franke	Customer Services Field	O&M	Customer Services Field-Support (2FC004.000)	\$ (27)
Rebuttal Testimony (SCG-229)	MWF-16	Foster	Working Cash	Working Cash	Commodity costs classification: Rev Req related to commodity lag to be collected in commodity rates instead of transportation rates.	\$ (13,366)
Revised Direct Testimony (SCG-29-R)	MWF-1	Foster	Working Cash	Working Cash	Remove pension & PBOP from Working Cash Study. Change lag days for Corporate Charges from 21.84 to 22.50.	\$ 0.66
Data Request (TURN-SEU-DR-04)	Question 4	Gonzales	Regulatory Affairs/Accounting and Finance/Legal/External Affairs	O&M	Communications Dept (2AG011.000)	\$ (3)
Data Request (TURN-SEU-DR-04)	Question 6	Gonzales	Regulatory Affairs/Accounting and Finance/Legal/External Affairs	O&M	VP External Affairs and Employee Communications (2AG012.000)	\$ (4)

SoCalGas - Incorporated Changes to TY2016
(\$ in 000)

SOURCE	PAGE	WITNESS	AREA	TYPE	DESCRIPTION	BUDGET CODE(S)	2014	2015	2016
Update Testimony	III.	Nguyen	SOE	Capital	Revenue Requirement update for correction of coding discrepancy identified in Rate Base calculation in the RO model.	N/A	\$ 201	\$ 1,992	\$ 3,581
Update Testimony	IV.B	Goldman	Customer Service Other Office Operations	O&M	Postage rate - 06/01/2015 rate increase (200004.001)	N/A		\$ 11	\$ 18
Update Testimony	IV.B	Goldman	Customer Service Other Office Operations	O&M	Postage rate - 06/01/2015 rate increase (200005.001)	N/A		\$ 263	\$ 434
Rebuttal Testimony (SCG-215)	CLH-17	Herrera	Facilities	Capital	Sustainability Projects	00653C.02	\$ 2,527	\$ (212)	\$ (191)
Rebuttal Testimony (SCG-215)	CLH-17	Herrera	Facilities	Capital	Sustainability Projects	00653D	\$ 316	\$ (23)	\$ (40)
Rebuttal Testimony (SCG-215)	CLH-17	Herrera	Facilities	Capital	Sustainability Projects	00712A	\$ 113	\$ (6)	\$ (12)
Rebuttal Testimony (SCG-208)	MTM-2	Martinez	Pipeline Integrity	Capital	SoCalGas accepts ORA's use of the 2014 adjusted-recorded capital amount.	All BC in area	\$ (1,887)		
Rebuttal Testimony (SCG-207)	RKS-13	Stanford	Gas Engineering and Gas Transmission Capital	Capital	SoCalGas accepts ORA's use of the 2014 adjusted-recorded capital amount.	All BC in area	\$ (17,043)		
Rebuttal Testimony (SCG-206)	PEB-5	Baker	Underground Storage	Capital	SoCalGas accepts ORA's use of the 2014 adjusted-recorded capital amount.	All BC in area	\$ (360)		
Rebuttal Testimony (SCG-204)	FBA-46	Ayala	Gas Distribution	Capital	SoCalGas accepts ORA's use of the 2014 adjusted-recorded capital amount.	All BC in area	\$ (27,058)		
Rebuttal Testimony (SCG-204)	FBA-46	Ayala	Gas Distribution	Capital	SoCalGas accepts ORA's use of the 2014 adjusted-recorded capital amount.	All BC in area	\$ (27,058)		