

Company: Southern California Gas Company (U 904 G)
Proceeding: 2019 General Rate Case
Application: A.17-10-008
Exhibit: SCG-43-2R

SECOND REVISED
SOCALGAS
DIRECT TESTIMONY OF RYAN HOM
(SUMMARY OF EARNINGS)
APRIL 6, 2018

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



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SUMMARY

Southern California Gas Company (SoCalGas) proposes \$2,930,792,000 for its Test Year (TY) 2019 revenue requirement.

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

3 **I. INTRODUCTION**

4 My testimony adopts the Summary of Earnings revised direct testimony of Khai Nguyen
5 (Exhibit SCG-43-R) and further revises it herein in this second revised version.

6 Pursuant to the Assigned Commissioner’s Scoping Memorandum and Ruling issued on
7 January 29, 2018 (Scoping Memo), this exhibit has been revised to reflect the impact of the Tax
8 Cuts and Jobs Act (TCJA) on the SoCalGas TY 2019 General Rate Case. The TCJA was signed
9 into federal law on December 22, 2017 and is discussed in the testimony of the Taxes witness
10 Ragan Reeves (Exhibit SCG-37-2R), served concurrently with this exhibit. A roadmap of this
11 TCJA-related submission and impacts on other witnesses’ areas is provided in the Case
12 Management Exhibit SCG-49/SDG&E-49. Incorporating the result of these changes into
13 SoCalGas’ revenue requirement request results in a net decrease in the overall revenue
14 requirement of \$58.685M.¹

Table 1
Summary of GRC Revenue Requirement Changes
(Thousands of Dollars)

	2019
Revised Testimony	<u>2,989,477</u>
TCJA Reduction	(58,685)
Total Revenue Requirement	<u><u>2,930,792</u></u>

15
16 SoCalGas forecasted expenses, taxes, depreciation, return, and rate base are in Tables
17 KN-1 through 14 (see Appendix A). The resulting 2019 revenue requirement is \$2,930,792,000
18 and is shown on Table KN-1, Line 3. This table summarizes TY 2019 revenue and costs at both
19 present and at proposed rates. The revenue at present rates is the authorized base margin

¹ Throughout the April 6, 2018 TCJA-related submission by impacted witnesses’ testimonies, SoCalGas maintained the comparison point of “2018 Expected” consistent with those witnesses’ prior testimony exhibits served in this proceeding on October 6 and December 20, 2017. Maintaining the “2018 expected” comparison point isolates the impact of the TCJA. In my testimony herein, Appendix C has been added to show the impact of the updated Results of Operations Report testimony of Ryan Hom (Present Rate Revenues, Ex. SCG-48) served on January 16, 2018 and the TCJA on the 2019 revenue requirement increase over 2018 authorized. In Appendix C, the expected 2018 revenue requirement has been revised to reflect actual 2018 revenue requirement (effective January 1, 2018).

1 revenues effective as of January 1, 2018. See the Present and Proposed Gas Transportation
2 Revenues & Rates testimony of Sharim Chaudhury (Exhibit SCG-46-2R) for details on revenues
3 at present and proposed rates.

4 SoCalGas forecasts these expenditures to continue to safely provide utility service to
5 customers, to maintain adequate system reliability, to provide responsive customer services, and
6 to comply with governmental regulations and orders applicable to SoCalGas, as discussed by
7 various witnesses. SoCalGas also seeks to recover costs for taxes and depreciation associated
8 with plant investments. The Tax and Depreciation testimonies are sponsored by Ragan Reeves
9 (Exhibit SCG-37-2R) and Flora Ngai (Exhibit SCG-36), respectively. In addition, this request
10 includes revenue necessary to compensate investors for their capital investment in the utility.

11 **II. SCOPE**

12 Accumulated balances for regulatory accounts (balancing, tracking, or memorandum)
13 included in the Regulatory Accounts testimony of Rae Marie Yu (Exhibit SCG-42) are not
14 included in the TY 2019 revenue requirement described in my testimony. There are no deferred
15 revenues included in the TY 2019 estimates. Commodity costs for gas are not addressed in the
16 General Rate Case (GRC).

18 **III. RESULTS OF OPERATIONS (RO) SUMMARY TABLES**

19 The RO calculation compiles all of the cost estimates put before the California Public
20 Utilities Commission (CPUC or Commission) in this proceeding into an income statement
21 format to estimate the amount of revenue needed for SoCalGas to earn an authorized rate of
22 return on its investment.

23 **IV. ELEMENTS OF THE RO CALCULATION**

24 **A. Revenue Requirement**

25 Total operations and maintenance (O&M) and capital-related costs necessary to support
26 SoCalGas' rate base is called a revenue requirement. The revenue requirement is collected in
27 two components: 1) miscellaneous revenues, discussed below, and 2) base margin. The base
28 margin portion of the revenue requirement is collected in gas transportation service revenues
29 from SoCalGas' ratepayers.

1 **B. Miscellaneous Revenues**

2 Miscellaneous revenues consist of fees and revenues collected by SoCalGas for the
3 provision of specific products or services from non-rate sources and any revenues returned to the
4 ratepayers pursuant to previous Commission decisions.² Miscellaneous revenues reduce the
5 amount of gas sales revenues to be collected from customers for gas utility services (*i.e.*, base
6 margin), as explained by the Miscellaneous Revenues testimony of Annette Steffen (Exhibit
7 SCG-41-2R).

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

9 The testimonies addressing operating expenses in this Application describe the estimating
10 methods used and the significant events reflected in forecasts for each expense area. This
11 Application uses cost center structures and project structures consistent with internal budgeting
12 methods in the development of the test year revenue requirement. All summary tables for O&M
13 are presented using a cost center format.³

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

17 O&M expense estimates for each category of expense are summarized for the 2016
18 recorded and 2019 estimated year in constant 2016 dollars. As described in the Cost Escalation
19 testimony of Scott Wilder (Exhibit SCG-40), labor and non-labor escalation rates were applied to
20 the 2016 constant dollar estimates to determine the estimated test year O&M expense in
21 2019dollar terms. Certain non-labor O&M expense estimates are not subject to escalation rates
22 and are presented in nominal dollars. These costs are referred to throughout this Application as
23 “Non-Standard Escalation” or NSE. An example of NSE costs is certain contractual costs set
24 forth by existing agreements.

25 O&M expense forecasts are presented in testimonies in two groupings: Shared Services
26 and Non-Shared Services. Shared Services (SS) are O&M expenses incurred by SoCalGas and
27 billed to San Diego Gas & Electric Company (SDG&E) or Corporate Center, as the entity or
28 entities receiving those services (or SS can be billed to SoCalGas if SDG&E incurs O&M
29 expenses for the benefit of SoCalGas). The second group of O&M expenses is Non-Shared

² Decision (D.) 13-05-010 at 955.

³ D.08-07-046, Ordering Paragraph (OP) 22.

1 Services (NSS), which are expenses incurred by SoCalGas that are not subject to billing. Costs
2 have been separated in this manner so that cross-company billings include appropriate overheads
3 and are properly allocated. The O&M SS billing policy and process are explained in the Shared
4 Services & Shared Assets Billing, Segmentation & Capital Reassignments testimony of James
5 Vanderhye (Exhibit SCG-34-2R). In the Summary of Earnings Tables of my testimony, O&M
6 expenses summarized on line 20 of Table KN-1 include SS and NSS.⁴ Details of the NSS and
7 SS costs are found in Table KN-2. Certain O&M expense forecasts are subject to capitalization
8 and must be partially allocated to capital. In order to properly reassign costs from O&M to
9 capital, the cost center forecasts must first be translated from the cost center format to Federal
10 Energy Regulatory Commission (FERC) Uniform System of Accounts format. The translation is
11 based on 2016 recorded FERC settlements with adjustments made by various witnesses to reflect
12 2019 forecasted O&M activities. The finalized cost center factors ensure O&M forecasts are
13 appropriately mapped to FERC accounts to produce the proper basis to apply reassignment
14 ratios. Please see Appendix B for a Cost Center to FERC mapping, which provides the ratio of
15 each cost center's O&M forecasted allocation to a FERC account. Please see the testimony of
16 Mr. Vanderhye (Ex. SCG-34-2R) for details on the development of reassignments factors.

17 **D. Capital-Related Costs**

18 Capital-related costs include depreciation, income taxes, ad valorem taxes, and return on
19 investment. The driver of these costs is the capital investment in utility rate base. Capital
20 investments forecasts are sponsored by various SoCalGas witnesses and the utility rate base total
21 is sponsored by the Rate Base testimony of Pat Moersen (Exhibit SCG-35-2R).

22 **E. Rate of Return**

23 The TY 2019 revenues at Proposed Rates reflect an authorized rate of return of 7.34%
24 based on 10.05% return on equity (ROE).⁵

25 **V. RECORDED DATA**

26 Adjustments have been made to the 2016 O&M data to exclude all revenues and
27 expenses that are recovered through separate filings before the Commission or the FERC.

⁴ As discussed in the Accounting and Finance/Legal/Regulatory Affairs/External Affairs testimony of Stacey Lee (Exhibit SCG-33), Meals and Entertainment has been excluded from the TY2019 revenue requirement. A topside adjustment of \$736,000 (2019\$) was reduced out of cost center 2AG008-000 to reflect the exclusion.

⁵ SoCalGas Advice Letter 5192 "Update to Authorized Rate of Return on Ratebase Pursuant to Decision (D.) 17-07-005, Effective January 1, 2018," approved on October 30, 2017.

1 Examples of excluded costs are Demand Side Management (DSM), Energy Savings Assistance
2 Program (ESAP), and California Alternate Rates for Energy (CARE) costs.

3 **VI. RO MODEL ENHANCEMENTS**

4 There were no major modifications made to the RO model since the TY 2016 GRC filing.
5 This concludes my prepared direct testimony.

6

7

1 **VII. WITNESS QUALIFICATIONS**

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

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

10 I have not previously testified before the Commission.

LIST OF ACRONYMS

ACRONYM	DEFINITION
CARE	California Alternate Rates for Energy
CPUC	California Public Utilities Commission
DSM	Demand Side Management
ESAP	Energy Savings Assistance Program
FERC	Federal Energy Regulatory Commission
GRC	General Rate Case
NSE	Non-Standard Escalation
NSS	Non-Shared Services
O&M	Operations and maintenance
PSEP	Pipeline Safety Enhancement Plan
RO	Results of Operations
ROE	Return on Equity
SS	Shared Services
TCJA	Tax Cuts and Jobs Act
TY	Test Year

APPENDIX A – SUMMARY OF EARNINGS TABLES

Table KN-1
SOCALGAS
TEST YEAR 2019
SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description	2019 Present Rates (2019\$)	2019 Proposed Rates (2019\$)
1	Base Margin	\$ 2,357,456	\$ 2,847,682
2	Miscellaneous Revenues	98,685	83,110
3	Revenue Requirement	\$ 2,456,141	\$ 2,930,792
<u>Operating and Maintenance Expenses</u>			
4	Gas Distribution	157,111	157,111
5	Transmission	88,812	88,812
6	Underground Storage	60,074	60,074
7	Engineering	112,629	112,629
8	PSEP	83,156	83,156
9	Procurement	4,230	4,230
10	Customer Services	314,564	314,564
11	Information Technology	33,636	33,636
12	Support Services	154,514	154,514
13	Administrative and General	627,057	627,057
14	Subtotal (2016\$)	\$ 1,635,783	\$ 1,635,783
15	Shared Services Adjustments	54,143	54,143
16	Reassignments	(185,523)	(185,523)
17	Escalation	77,760	77,760
18	Uncollectibles (0.316%)	7,276	8,789
19	Franchise Fees (1.372%)	32,365	39,091
20	Total O&M (2019\$)	\$ 1,621,803	\$ 1,630,042
21	Depreciation & Amortization	606,830	606,830
22	Taxes on Income	(90,960)	48,173
23	Taxes Other Than on Income	132,197	132,197
24	Total Operating Expenses	2,269,869	2,417,241
25	Return	186,272	513,551
26	Rate Base	6,989,025	6,996,605
27	Rate of Return	2.67%	7.34%

Table KN-2
SOCALGAS
TEST YEAR 2019

(Thousands of Dollars)

Line No.	Description	2019	2019	2019
		<u>Non-Shared Services</u>	<u>Shared Services</u>	<u>Total</u>
		Proposed Rates	Proposed Rates	Proposed Rates
		(2016\$)	(2016\$)	(2016\$)
1	Base Margin			
2	Miscellaneous Revenues			
3	Revenue Requirement			
	<u>OPERATING & MAINTENANCE EXPENSES</u>			
4	Distribution	150,850	6,261	157,111
5	Transmission	70,490	18,322	88,812
6	Underground Storage	59,640	434	60,074
7	Engineering	94,935	17,694	112,629
8	PSEP	83,156	-	83,156
9	Procurement	4,230	-	4,230
10	Customer Services	299,060	15,504	314,564
11	Information Technology	21,077	12,559	33,636
12	Support Services	125,963	28,551	154,514
13	Administrative and General	618,342	8,715	627,057
14	Subtotal (2016\$)	1,527,743	108,040	1,635,783
A	Shared Services Billed Out	-	(20,231)	(20,231)
B	Shared Services Billed In	-	44,251	44,251
C	Shared Services Overhead Credit	-	(15,752)	(15,752)
D	Shared Services Billed In Overheads	-	22,980	22,980
E	Corporate Reallocation	2,381	-	2,381
F	Subtotal	2,381	31,249	33,630
G	Shared Asset Expense	5,127	-	5,127
H	Billed Capital Overhead Credit	-	(875)	(875)
I	SOP 98 Expense	16,261	-	16,261
15	Total Shared Services Adjustments	23,769	30,374	54,143

Table KN-3
SOCALGAS
TEST YEAR 2019
GAS DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2016 Adjusted-Recorded (2016\$)	2019 Estimated (2016\$)	2019 Estimated (2019\$)
Gina Orozco-Mejia	2GD000	Field Support	70,433	95,907	103,611
Gina Orozco-Mejia	2GD001	Asset Management	8,172	6,964	7,564
Gina Orozco-Mejia	2GD002	Measurement & Regulation	13,832	14,888	16,124
Gina Orozco-Mejia	2GD003	Cathodic Protection	14,403	18,321	19,690
Gina Orozco-Mejia	2GD004	Operations and Management	5,646	7,378	7,907
Gina Orozco-Mejia	2GD005	Regional Public Affairs	3,460	4,420	4,784
		Gas Distribution Total	<u>115,946</u>	<u>147,878</u>	<u>159,680</u>
Devin K. Zornizer	2GS000	Storage Products Manager	146	157	170
Devin K. Zornizer	2GS001	Emergency Services	640	2,815	3,029
		Gas Systems Total	<u>786</u>	<u>2,972</u>	<u>3,198</u>
		Total NSS	<u>116,732</u>	<u>150,850</u>	<u>162,878</u>
Gina Orozco-Mejia	2200-0431	FIELD SERVICES LEADERSHIP & OPERATIONS ASSESSMENT	689	275	294
		Gas Distribution Total	<u>689</u>	<u>275</u>	<u>294</u>
Devin K. Zornizer	2200-0246	Energy Markets & Capacity Products - Director	328	316	338
Devin K. Zornizer	2200-0328	Energy Markets & Capacity Products - Support	610	619	662
Devin K. Zornizer	2200-0330	Energy Markets & Capacity Products - Manager	615	615	658
Devin K. Zornizer	2200-2158	Gas Scheduling	600	724	775
Devin K. Zornizer	2200-2289	GAS CONTROL & SCADA OPERATION GROUP - USS	2,479	3,021	3,231
Devin K. Zornizer	2200-2329	Gas Transmission Planning	606	692	740
		Gas Systems Total	<u>5,238</u>	<u>5,986</u>	<u>6,402</u>
		Total SS	<u>5,927</u>	<u>6,261</u>	<u>6,697</u>
		Total Gas Distribution	<u>\$ 122,659</u>	<u>\$ 157,111</u>	<u>\$ 169,575</u>

Table KN-4
SOCALGAS
TEST YEAR 2019
TRANSMISSION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2016 Adjusted-Recorded (2016\$)	2019 Estimated (2016\$)	2019 Estimated (2019\$)
Elizabeth A. Musich	2GT000	Pipeline Operations	17,692	14,463	15,620
Elizabeth A. Musich	2GT001	Compressor Station Operations	9,732	9,989	10,715
Elizabeth A. Musich	2GT002	Technical Services	1,886	26,467	27,545
		Gas Transmission Total	29,310	50,919	53,880
Michael A. Bermel	2MP001	MAJOR PROJECTS MANAGEMENT & OUTREACH	933	3,646	3,926
Michael A. Bermel	2MP002	PROJECT & CONSTRUCTION MANAGEMENT	201	201	215
Michael A. Bermel	2MP003	PROJECT CONTROLS AND ESTIMATING	124	124	134
		Major Projects Total	1,258	3,971	4,275
Omar Rivera	2SI001	GAS OPERATIONS TRAINING & DEVELOPMENT	1,072	4,735	5,069
Omar Rivera	2SI002	PIPELINE SAFETY & COMPLIANCE	699	2,890	3,142
Omar Rivera	2SI003	PUBLIC AWARENESS	398	1,641	1,731
Omar Rivera	2SI004	ASSET MANAGEMENT	2,087	2,504	2,715
Omar Rivera	2SI005	GAS CONTRACTOR CONTROLS	521	3,830	4,121
		Systems Integrity Total	4,777	15,600	16,778
		Total NSS	35,345	70,490	74,933
Elizabeth A. Musich	2200-0253	DIRECTOR GAS TRANSMISSION - USS	198	240	256
Elizabeth A. Musich	2200-0265	Field Operations Managers - USS	272	419	448
Elizabeth A. Musich	2200-2172	TECHNICAL SERVICES MANAGER - USS	480	357	381
		Gas Transmission Total	950	1,015	1,086
Omar Rivera	2200-0225	USS - VP GAS SYSTEM INTEGRITY	362	629	673
Omar Rivera	2200-0302	BUSINESS PROCESS ESS IMPLEMENTATION AND ESS MOBILE SOLUTIONS	189	302	323
Omar Rivera	2200-0303	APPLICATIONS	231	478	511
Omar Rivera	2200-0305	ESS PRODUCTION SUPPORT	272	666	713
Omar Rivera	2200-0306	WRK MGMT & DATABASES	992	1,858	1,987
Omar Rivera	2200-0308	CONTRACT & MAINTENANCE	843	559	598
Omar Rivera	2200-2023	FIELD TECHNOLOGIES	211	415	444
Omar Rivera	2200-2144	GAS SYSTEM INTEGRITY STAFF & PROGRAMS	273	320	342
Omar Rivera	2200-2344	OPERATOR QUALIFICATION	1,157	1,952	2,088
Omar Rivera	2200-2345	PIPELINE SYSTEM CONSTRUCTION POLICY	699	1,846	1,975
Omar Rivera	2200-2360	QUALITY & RISK	900	1,215	1,299
Omar Rivera	2200-2376	ENTERPRISE GEOGRAPHIC INFORMATION SYSTEM (EGIS)	1,119	2,553	2,730
Omar Rivera	2200-2417	SHARED PUBLIC AWARENESS ACTIVITIES	117	537	575
Omar Rivera	2200-2473	PIPELINE SAFETY & COMPLIANCE MANAGER	535	853	913
Omar Rivera	2200-2551	PIPELINE SAFETY OVERSIGHT	295	573	613
Omar Rivera	2200-7242	RECORDS MANAGEMENT - from 2200-2361	-	2,550	2,727
		Systems Integrity Total	8,195	17,307	18,510
		Total SS	9,145	18,322	19,595
		Total Transmission	\$ 44,490	\$ 88,812	\$ 94,528

Table KN-5
SOCALGAS
TEST YEAR 2019
UNDERGROUND STORAGE
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2016 Adjusted-Recorded (2016\$)	2019 Estimated (2016\$)	2019 Estimated (2019\$)
Neil P. Navin	2US000	Underground Storage	33,323	38,699	41,496
Neil P. Navin	2US001	Storage Risk Management	479	2,031	2,209
Neil P. Navin	2US002	Underground Storage - RSIMP	12,051	18,910	20,057
		SoCalGas Underground Storage Total	<u>45,853</u>	<u>59,640</u>	<u>63,762</u>
		Total NSS	<u>45,853</u>	<u>59,640</u>	<u>63,762</u>
Neil P. Navin	2200-2594	VICE PRESIDENT OF TRANSMISSION & STORAGE	455	434	464
		SoCalGas Underground Storage Total	<u>455</u>	<u>434</u>	<u>464</u>
		Total SS	<u>455</u>	<u>434</u>	<u>464</u>
		Total Underground Storage	<u>\$ 46,308</u>	<u>\$ 60,074</u>	<u>\$ 64,226</u>

Table KN-6
SOCALGAS
TEST YEAR 2019
ENGINEERING
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2016	2019	2019
			Adjusted-Recorded (2016\$)	Estimated (2016\$)	Estimated (2019\$)
Deanna R. Haines	2EN000	GAS ENGINEERING ANALYSIS CENTER NGV and ELECTRICAL FIELD MAINTENANCE	5,539	6,083	6,565
Deanna R. Haines	2EN001	LAND SERVICES & RIGHT OF WAY	2,106	3,625	3,853
Deanna R. Haines	2EN002	CIVIL STRUCTURAL & HAZARD MITIGATION ENGINEERING	142	2,517	2,665
		Engineering Total	<u>7,787</u>	<u>12,225</u>	<u>13,082</u>
Maria T. Martinez	2TD000	TIMP & DIMP	74,393	82,710	88,297
		TIMP & DIMP Total	<u>74,393</u>	<u>82,710</u>	<u>88,297</u>
		Total NSS	<u>82,180</u>	<u>94,935</u>	<u>101,379</u>
Deanna R. Haines	2200-0300	DIR ENG & TECH SERVICES	388	808	865
Deanna R. Haines	2200-0309	MRC MANAGEMENT & SPECIAL PROJECTS	862	898	960
Deanna R. Haines	2200-0310	MEASUREMENT & DESIGN	861	1,165	1,246
Deanna R. Haines	2200-0311	MEASUREMENT TECHNOLOGIES	806	1,280	1,369
Deanna R. Haines	2200-0312	MEASUREMENT FIELD SUPPORT	688	1,251	1,337
Deanna R. Haines	2200-0318	ENGINEERING DESIGN MANAGEMENT, PROCESS ENGINEERING & DESIGN DRAFTING	757	2,080	2,224
Deanna R. Haines	2200-0320	RESEARCH & MATERIALS	398	398	425
Deanna R. Haines	2200-0321	MECHANICAL DESIGN	57	180	192
Deanna R. Haines	2200-0322	PIPELINE ENGINEERING	600	672	718
Deanna R. Haines	2200-0323	RESEARCH PLANNING & DEVELOPMENT	92	40	43
Deanna R. Haines	2200-0799	MRC - INSTRUMENTATION REPAIR AND FIELD SUPPORT	1,098	1,325	1,417
Deanna R. Haines	2200-1178	ENGINEERING ANALYSIS CENTER - CHEMICAL LAB	1,500	2,134	2,282
Deanna R. Haines	2200-2248	MRC STANDARDS	611	730	781
Deanna R. Haines	2200-2377	HIGH PRESSURE & DISTRIBUTION ENGINEERING	558	1,290	1,380
Deanna R. Haines	2200-2487	ELECTRICAL DESIGN	154	154	165
		Engineering Total	<u>9,430</u>	<u>14,404</u>	<u>15,405</u>
Maria T. Martinez	2200-7000	TIMP Project Support for SDG&E	967	1,649	1,764
Maria T. Martinez	2200-7001	DIMP Project Support for SDG&E	298	1,641	1,755
		TIMP & DIMP Total	<u>1,265</u>	<u>3,290</u>	<u>3,519</u>
		Total SS	<u>10,695</u>	<u>17,694</u>	<u>18,923</u>
		Total Engineering	<u>\$ 92,875</u>	<u>\$ 112,629</u>	<u>\$ 120,302</u>

Table KN-7
SOCALGAS
TEST YEAR 2019
PROCUREMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2016 Adjusted-Recorded (2016\$)	2019 Estimated (2016\$)	2019 Estimated (2019\$)
Martin F. Lazarus	2SP000	Gas Acquisition	3,913	4,230	4,596
		Total	3,913	4,230	4,596
		Total NSS	3,913	4,230	4,596
		Total SS	-	-	-
		Total Procurement	3,913	4,230	4,596

Table KN-8
SOCALGAS
TEST YEAR 2019
CUSTOMER SERVICES
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2016 Adjusted-Recorded (2016\$)	2019 Estimated (2016\$)	2019 Estimated (2019\$)
Rene F. Garcia	2AM002	Advanced Meter Operations	-	10,477	11,180
		CS Advanced Meter Total	-	10,477	11,180
Gwen R. Marelli	2FC001	Customer Services Field - Operations	112,435	111,576	121,324
Gwen R. Marelli	2FC002	Customer Services Field - Supervision	11,400	11,070	12,037
Gwen R. Marelli	2FC003	Customer Services Field - Dispatch	9,806	8,689	9,456
Gwen R. Marelli	2FC004	Customer Services Field - Support	16,435	17,443	18,881
Gwen R. Marelli	2FC005	MSA Inspection Program	5,867	16,702	18,174
Gwen R. Marelli	2FC006	Meter Reading - Operations	7,032	2,219	2,416
Gwen R. Marelli	2FC007	Meter Reading - Clerical	514	148	161
Gwen R. Marelli	2FC008	Meter Reading - Supervision & Training	1,180	355	386
Gwen R. Marelli	2FC009	Meter Reading - Support	1,337	305	332
		CS - Field & Meter Reading Total	166,006	168,507	183,167
Andrew Cheung	2IN001	CI-Customer Strategy and Engagement -	5,184	7,102	7,576
Andrew Cheung	2IN002	CI-Customer Assistance Programs	1,967	3,437	3,631
Andrew Cheung	2IN004	CI-Customer Segment Services	8,372	10,018	10,836
		CS - Information Total	15,523	20,557	22,043
Michael H. Baldwin	2OO000	CCC - Operations	30,143	29,872	32,531
Michael H. Baldwin	2OO001	CCC - Support	7,782	9,024	9,717
Michael H. Baldwin	2OO002	Branch Offices	11,591	12,011	12,992
Michael H. Baldwin	2OO003	Billing Services	6,967	6,264	6,822
Michael H. Baldwin	2OO004	Credit and Collections	5,216	5,095	5,418
Michael H. Baldwin	2OO005	Remittance Processing	21,939	17,806	18,083
Michael H. Baldwin	2OO006	Customer Service Other Office Ops and Technology	2,064	3,179	3,456
Michael H. Baldwin	2OO007	Measurement Data Ops (MDO)	1,313	1,042	1,131
		CS - Office Operations Total	87,015	84,293	90,150

Table KN-8
SOCALGAS
TEST YEAR 2019
CUSTOMER SERVICES
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2016 Adjusted-Recorded (2016\$)	2019 Estimated (2016\$)	2019 Estimated (2019\$)
Lisa M. Larroque	2RD001	Research Development and Demonstration (RD&D) Technology Development	10,643	14,329	15,188
Lisa M. Larroque	2RD002	Policy & Environmental Solutions NSS	767	897	972
		CS - Technologies, Policies & Solutions Total	<u>11,410</u>	<u>15,226</u>	<u>16,160</u>
		Total NSS	<u>279,954</u>	<u>299,060</u>	<u>322,699</u>
Gwen R. Marelli	2200-0942	CS FIELD STAFF MANAGER	1,194	1,514	1,619
		CS - Field & Meter Reading Total	<u>1,194</u>	<u>1,514</u>	<u>1,619</u>
Andrew Cheung	2200-0234	CLEAN TRANSPORTATION BUSINESS DEVELOPMENT	833	2,178	2,329
Andrew Cheung	2200-2286	RENEWABLE GAS - MARKET DEVELOPMENT	423	954	1,020
Andrew Cheung	2200-2560	CLEAN TRANSPORTATION - BUS DEV	1,047	1,358	1,452
		CS - Information Total	<u>2,303</u>	<u>4,490</u>	<u>4,802</u>
Michael H. Baldwin	2200-0354	MAJOR MARKET CREDIT and COLLECTIONS	1,608	1,604	1,715
Michael H. Baldwin	2200-0355	PAYMENT PROCESSING	3,484	3,511	3,755
Michael H. Baldwin	2200-2247	MANAGER OF REMITTANCE PROCESSING	309	377	403
		CS - Office Operations Total	<u>5,401</u>	<u>5,492</u>	<u>5,873</u>
Lisa M. Larroque	2200-2229	BUSINESS STRATEGY AND DEVELOPMENT	1,190	1,500	1,604
Lisa M. Larroque	2200-2288	ENVIRONMENTAL AFFAIRS	512	647	692
Lisa M. Larroque	2200-2396	ENERGY & ENVIRONMENTAL POLICY	1,303	1,641	1,755
Lisa M. Larroque	2200-2504	PUBLIC POLICY & PLANNING	-	-	-
Lisa M. Larroque	2200-2505	PLANNING & LEGISLATIVE ANALYSIS	210	220	236
		CS - Technologies, Policies & Solutions Total	<u>3,215</u>	<u>4,008</u>	<u>4,286</u>
		Total SS	<u>12,113</u>	<u>15,504</u>	<u>16,581</u>
		Total Customer Services	<u>\$ 292,067</u>	<u>\$ 314,564</u>	<u>\$ 339,280</u>

Table KN-9
SOCALGAS
TEST YEAR 2019
INFORMATION TECHNOLOGY
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2016 Adjusted-Recorded (2016\$)	2019 Estimated (2016\$)	2019 Estimated (2019\$)
Christopher R. Olmsted	2IT001	IT Applications NSS	5,442	8,040	8,522
Christopher R. Olmsted	2IT002	IT Infrastructure NSS	8,368	14,677	15,524
Christopher R. Olmsted	2IT003	IT Support NSS	152	(1,640)	(1,797)
		Information Technology Total	<u>13,962</u>	<u>21,077</u>	<u>22,248</u>
		Total NSS	13,962	21,077	22,248
Christopher R. Olmsted	2200-2047	IT ACCOUNT MANAGEMENT	119	119	127
Christopher R. Olmsted	2200-2372	DIRECTOR IT SOCALGAS APPLICATIONS	250	251	268
Christopher R. Olmsted	2200-2406	DIRECTOR - COMPUTING INFRASTRUCTURE	383	383	409
Christopher R. Olmsted	2200-2418	DIRECTOR - SCG APPLICATIONS SERVICES	213	1,258	1,345
Christopher R. Olmsted	2200-2444	SCG SUPPLY CHAIN SERVICES	232	231	247
Christopher R. Olmsted	2200-2445	SCG WORK MANAGEMENT SERVICES	1,213	1,213	1,297
Christopher R. Olmsted	2200-2446	SCG GIS & CAD SERVICES	172	171	183
Christopher R. Olmsted	2200-2447	SCG SOFTWARE DEV - DATABASE	571	572	611
Christopher R. Olmsted	2200-2451	SCG APPS MAJ MRK APP - SCG	1,449	1,449	1,550
Christopher R. Olmsted	2200-2453	CLNT TECH & DEPOT SVC-SCG	328	328	351
Christopher R. Olmsted	2200-2455	IT BUSINESS INSIGHT - SCG	349	350	374
Christopher R. Olmsted	2200-2458	SCALABLE PLATFORM SERVS - SCG	477	478	511
Christopher R. Olmsted	2200-2463	CI OPERATIONS SERVICES SCG	-	0	0
Christopher R. Olmsted	2200-2464	CI COMPUTE SUPPORT SCG	1,039	1,039	1,111
Christopher R. Olmsted	2200-2466	CI COMPUTE PROVISIONING SCG	639	638	682
Christopher R. Olmsted	2200-2467	CI STANDARDS	511	511	547
Christopher R. Olmsted	2200-2470	SCG IT COMPLIANCE MANAGEMENT	697	697	746
Christopher R. Olmsted	2200-2490	ENTERPRISE ARCHITECTURE	264	264	282
Christopher R. Olmsted	2200-2493	IT PORTFOLIO MANAGEMENT	569	603	645
Christopher R. Olmsted	2200-2494	IT TELECOM PMO	131	276	295
Christopher R. Olmsted	2200-2495	IT PORTFOLIO MANAGEMENT	-	0	0
Christopher R. Olmsted	2200-2496	SCG IT ASSOCIATE PROGRAM	358	358	383
Christopher R. Olmsted	2200-2503	ARCHITECTURE AND INTEGRATION - SCG	528	528	564
Christopher R. Olmsted	2200-2565	IT TELECOM PMO	93	94	100
Christopher R. Olmsted	2200-2596	SCG IT QUALITY ASSURANCE	41	41	44
		Information Technology Total	<u>10,626</u>	<u>11,851</u>	<u>12,674</u>
Gavin H. Worden	2200-2469	IT INFORMATION SECURITY SCG	239	708	758
		Cyber Security Total	<u>239</u>	<u>708</u>	<u>758</u>
		Total SS	10,865	12,559	13,432
		Total Information Technology	<u>24,827</u>	<u>33,636</u>	<u>35,680</u>

Table KN-10
SOCALGAS
TEST YEAR 2019
SUPPORT SERVICES
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2016	2019	2019
			Adjusted-Recorded (2016\$)	Estimated (2016\$)	Estimated (2019\$)
Darrell R. Johnson	2EV000	ENVIRONMENTAL	5,990	6,973	7,518
Darrell R. Johnson	2EV001	RNERBA-Subpart W	5,037	9,634	10,169
		Environmental Total	<u>11,027</u>	<u>16,607</u>	<u>17,687</u>
Denita A. Willoughby	2SS001	LOGISTICS & SHOPS - POOL WAREHOUSING	6,715	7,666	8,336
Denita A. Willoughby	2SS002	METER SHOP & RECORDS	1,756	2,417	2,620
Denita A. Willoughby	2SS003	FABRICATION & REPAIR	2,889	3,260	3,485
Denita A. Willoughby	2SS004	PROCUREMENT	1,425	(2,466)	(2,544)
Denita A. Willoughby	2SS005	SUPPLIER EXCELLENCE	1,112	1,266	1,359
Denita A. Willoughby	2SS006	OFFICE SERVICES	2,486	2,910	3,069
Denita A. Willoughby	2SS007	SUPPLIER DIVERSITY	687	1,151	1,231
Denita A. Willoughby	2SS008	PSEP PORTFOLIO MGMT	(15)	-	-
		Supply Management & Supplier Diversity Total	<u>17,055</u>	<u>16,204</u>	<u>17,556</u>
Carmen L. Herrera	2RF001	Director	67	115	124
Carmen L. Herrera	2RF002	Maintenance Operations	21,110	25,845	27,542
Carmen L. Herrera	2RF003	Maintenance Management	20,843	46,661	46,673
Carmen L. Herrera	2RF004	Facility Operations	15,103	18,131	19,278
		Fleet & Facilities Total	<u>57,123</u>	<u>90,752</u>	<u>93,617</u>
Richard D. Tattersall	2RE001	SCG RENTS	2,199	2,194	2,194
Richard D. Tattersall	2RE002	SCG CORPORATE REAL ESTATE	211	206	224
		Real Estate Total	<u>2,410</u>	<u>2,400</u>	<u>2,418</u>
		Total NSS	<u>87,615</u>	<u>125,963</u>	<u>131,277</u>
Darrell R. Johnson	2200-2012	SCG ENVIRONMENTAL SERVICE DIRECTOR	68	75	80
Darrell R. Johnson	2200-2176	SCG ENVIRONMENTAL PROGRAMS	258	284	304
Darrell R. Johnson	2200-2554	TECH SUPP-AIR QUAL	398	277	296
		Environmental Total	<u>724</u>	<u>636</u>	<u>680</u>
Denita A. Willoughby	2200-2562	VP SUPPLY MANAGEMENT & LOGISTICS	328	334	358
Denita A. Willoughby	2200-2573	SUPPLY CHAIN POLICY & INTEGRATION	165	186	199
		Supply Management & Supplier Diversity Total	<u>493</u>	<u>521</u>	<u>557</u>
Carmen L. Herrera	2200-0696	FACILITIES-MONTEREY PARK MGR	2,301	2,332	2,494
Carmen L. Herrera	2200-0735	FACILITIES GCT	1,200	1,513	1,618
Carmen L. Herrera	2200-2018	FLEET MANAGEMENT & SUPPORT	1,955	2,261	2,418
Carmen L. Herrera	2200-2148	FLEET SERVICES DIRECTOR - SCG	281	239	255
		Fleet & Facilities Total	<u>5,737</u>	<u>6,345</u>	<u>6,786</u>
Richard D. Tattersall	2200-0618	GCT RENTS	10,213	19,539	19,539
Richard D. Tattersall	2200-2284	SCG MICROWAVE RENTS	1,447	1,511	1,511
		Real Estate Total	<u>11,660</u>	<u>21,050</u>	<u>21,050</u>
		Total SS	<u>18,614</u>	<u>28,551</u>	<u>29,073</u>
		Total Support Services	<u>\$ 106,229</u>	<u>\$ 154,514</u>	<u>\$ 160,350</u>

Table KN-11
SOCALGAS
TEST YEAR 2019
ADMINISTRATIVE AND GENERAL
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2016 Adjusted-Recorded (2016\$)	2019 Estimated (2016\$)	2019 Estimated (2019\$)
Stacey Lee	2AG001	INCIDENT SUPPORT & ANALYSIS	-	1,101	1,196
Stacey Lee	2AG002	ACCOUNTING OPERATIONS	3,785	3,755	4,077
Stacey Lee	2AG003	ACCOUNTING SYSTEMS & COMPLIANCE	1,084	1,154	1,250
Stacey Lee	2AG004	FINANCE	1,549	1,437	1,564
Stacey Lee	2AG005	FINANCIAL & OPERATIONAL PLANNING	3,603	3,764	4,093
Stacey Lee	2AG007	LEGAL	6,651	6,967	7,575
Stacey Lee	2AG008	REGULATORY TARIFFS & INFO	662	(59)	(11)
Stacey Lee	2AG010	CLAIMS PAYMENTS AND RECOVERY	14,434	7,401	7,807
Stacey Lee	2AG011	EXTERNAL AFFAIRS	1,864	1,976	2,140
Stacey Lee	2AG013	VP - ACCOUNTING & FINANCE	303	352	383
		A&G - Accounting & Finance, Legal, Reg Affairs & Ext Affairs Total	<u>33,935</u>	<u>27,848</u>	<u>30,071</u>
Debbie S. Robinson	2CP000	COMPENSATION - VARIABLE PAY (GRC USE ONLY)	74,806	90,743	97,901
Debbie S. Robinson	2PB000	HEALTH BENEFITS - MEDICAL	114,478	139,076	139,076
		A&G - Compensation & Benefits Total	<u>189,284</u>	<u>229,819</u>	<u>236,977</u>
Mary Gevorkian	2HR001	SCG CEO President & COO and Chief of Human Resources & CAO	2,758	2,758	2,969
Mary Gevorkian	2HR002	SCG Business Partners	1,862	1,943	2,112
Mary Gevorkian	2HR003	SCG Manager Perf & Orgnl Strategy	1,160	1,532	1,667
Mary Gevorkian	2HR004	SCG Director HR Services	3,913	5,186	5,629
Mary Gevorkian	2HR005	SCG Director Labor Relations	821	1,025	1,107
Mary Gevorkian	2HR006	SCG Director Safety & Wellness	21,531	28,572	29,359
Mary Gevorkian	2HR007	SCG Director Org Effectiveness	2,160	3,823	4,131
		A&G - HR, Disability, Workers Comp & Safety Total	<u>34,205</u>	<u>44,839</u>	<u>46,975</u>
Debbie S. Robinson	2PN000	EMPLOYEE PENSION	70,621	202,830	202,830
		A&G - Pension & Other Post Retirement Benefits Total	<u>70,621</u>	<u>202,830</u>	<u>202,830</u>
Mia L. DeMontigny	2SE000	SECC OUTSIDE SERVICES EMPLOYES - F923.1	60,270	74,446	74,446
		A&G - Sempra Corp General Total	<u>60,270</u>	<u>74,446</u>	<u>74,446</u>
Neil K. Cayabyab	2SN000	SECC PROPERTY INSURANCE NON-NUCLEAR - 924.0	36,184	38,560	38,560
		A&G - Sempra Corp Insurance Total	<u>36,184</u>	<u>38,560</u>	<u>38,560</u>
		Total NSS	<u>424,499</u>	<u>618,342</u>	<u>629,859</u>

Table KN-11
SOCALGAS
TEST YEAR 2019
ADMINISTRATIVE AND GENERAL
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2016 Adjusted-Recorded (2016\$)	2019 Estimated (2016\$)	2019 Estimated (2019\$)
Stacey Lee	2200-1334	AFFILIATE BILLING & COSTING NORTH	373	391	418
Stacey Lee	2200-2075	REGULATORY CASE MANAGEMENT	717	1,094	1,170
Stacey Lee	2200-2095	CLAIMS MANAGEMENT - NORTH	1,304	1,579	1,689
Stacey Lee	2200-2186	VP - CONTROLLER & CFO	695	551	589
Stacey Lee	2200-2305	DIRECTOR - REGULATORY AFFAIRS SCG	186	215	230
Stacey Lee	2200-2307	GAS RATES ANALYSIS	171	322	345
Stacey Lee	2200-2308	GAS FORECASTING & ANALYSIS	805	877	938
Stacey Lee	2200-2462	GRC & REVENUE REQUIREMENTS	825	1,304	1,395
Stacey Lee	2200-2489	CLIENT SUPPORT-SS	74	55	59
Stacey Lee	2200-2575	ASSISTANT CONTROLLER	-	335	358
		A&G - Accounting & Finance, Legal, Reg Affairs & Ext Affairs Total	5,150	6,723	7,190
Diana L. Day	2200-2547	OPER RISK MGMT-SCG	292	292	313
		A&G - Risk Management Total	292	292	313
Mary Gevorkian	2200-2337	HR DIVERSITY-SCG	409	557	596
Mary Gevorkian	2200-2397	ECS System Reporting	281	171	183
Mary Gevorkian	2200-2398	ECS Operations	542	543	581
Mary Gevorkian	2200-2399	ECS Regulations & Training	428	429	459
		A&G - HR, Disability, Workers Comp & Safety Total	1,660	1,700	1,818
		Total SS	7,102	8,715	9,321
		Total A&G	\$ 431,601	\$ 627,057	\$ 639,180

Table KN-12
SOCALGAS
TEST YEAR 2019
PIPELINE SAFETY ENHANCEMENT PROGRAM
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2016 Adjusted-Recorded (2016\$)	2019 Estimated (2016\$)	2019 Estimated (2019\$)
Richard D. Phillips	2PS000	PIPELINE SAFETY ENHANCEMENT PROGRAM	4,956	83,156	87,917
		PSEP Total	4,956	83,156	87,917
		Total NSS	4,956	83,156	87,917
		Total SS	-	-	-
		Total PSEP	\$ 4,956	\$ 83,156	\$ 87,917

Table KN-13
SOCALGAS
Working Cash Adjustment to Rate Base (Net Working Cash Requirement)
(\$ in Thousands)

Line No.	Description	2016 Recorded			2019 Proposed		
		Expenses	Average No. of Days Lag	Dollar-Days Lag	Expenses	Average No. of Days Lag	Dollar-Days Lag
1	Commodities - Gas	956,791	41.58	39,783,388	980,961	41.58	40,788,366
2	Payroll Expense	597,759	13.05	7,799,671			
3	F. I. C. A	43,071	12.38	533,422			
4	Federal/State Unemployment Insurance	1,775	76.05	135,002			
5	Incentive Compensation Plan	39,175	257.50	10,087,678			
6	Employee Benefits	228,922	15.84	3,626,127			
7	Goods & Services	586,584	34.00	19,943,864			
8	Corporate Charges	97,389	21.15	2,060,194			
9	Real Estate Rental	16,133	(21.28)	(343,308)			
10	Materials Issued from Stores	12,954	0.00	0			
11	Property/Ad Valorem/Franchise Taxes	257,358	87.06	22,405,603			
12	Federal Income Taxes - Current	(745)	(255.20)	190,181			
13	State Income Taxes - Current	41,807	(66.25)	(2,769,701)			
14	Income Taxes Deferred	60,295	0.00	0			
15	Depreciation Provision	463,398	0.00	0			
16	Amortization of Insurance Premiums	30,108	0.00	0			
17	Sub-total	2,475,985	25.71	63,668,734	3,009,943	25.71	77,399,218
18	Total Expenses Incl. Commodities	3,432,776	30.14	103,452,122	3,990,904	29.61	118,187,585
19	Revenue Lag Days		44.49			44.49	
20	Expense Lag Days (Line 18, Dollar-Days Lag / Expenses)		30.14			29.61	
21	Excess Lag Days (Line 19 - Line 20)		14.35			14.88	
22	Total Expenses Incl. Commodities (Line 18 Expenses)		3,432,776			3,990,904	
23	Lead/Lag Working Capital (Line 21 * Line 22 / 365)		134,986			162,644	
24	Operational Cash Requirement		227,212			243,003	
25	Working Capital Not Supplied by Investors		(221,156)			(236,526)	
26	Working Cash Adjustment to Rate Base (Line 23 to Line 25)		141,043			169,122	

Table KN-14
SOCALGAS
Test Year 2019
Net-to-Gross Multiplier

Line No.	Description	Test Year 2019		
		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	0.003160	0.000000	0.003160
3	Uncollectible Amount Applied	1.000000	1.000000	1.000000
4	Less: Uncollectible (Line 2 * Line 3)	0.003160	0.000000	0.003160
5	Subtotal (Line 3 - Line 4)	0.996840	1.000000	0.996840
6	Franchise Fees Tax Rate	0.013720	0.000000	0.013720
7	Franchise Fees Amount Applied (Line 5)	0.996840	1.000000	0.996840
8	Less: Franchise Fees (Line 6 * Line 7)	0.013677	0.000000	0.013677
9	Subtotal (Line 7 - Line 8)	0.983163	1.000000	0.983163
10	S.I.T. Rate		0.088400	0.088400
11	S.I.T. Amount Applied (Line 9)		1.000000	0.983163
12	Less: S.I.T. (Line 10 * Line 11)		0.088400	0.086912
13	Subtotal (Line 11 - Line 12)		0.911600	0.896252
14	F.I.T. Rate		0.210000	0.210000
15	F.I.T. Amount Applied (Line 13)		0.911600	0.896252
16	Less: F.I.T. (Line 14 * Line 15)		0.191436	0.188213
17	Net Operating Revenues (Line 15 - Line 16)		0.720164	0.708039
18	Uncollectible and Franchise Fee Factor (1 / Line 9)	1.017125		
19	State & Federal Tax Factor (1 / Line 17)		1.388573	
20	N-T-G Multiplier (1 / Line 17)			1.412352

APPENDIX B – COST CENTER TO FERC MAPPING

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2AG001-000	100.00%	920.0
2AG002-000	91.72%	920.0
2AG002-000	8.28%	921.0
2AG003-000	100.00%	920.0
2AG004-000	100.00%	920.0
2AG005-000	6.11%	814.0
2AG005-000	5.57%	870.0
2AG005-000	6.39%	870.6
2AG005-000	10.64%	870.7
2AG005-000	63.52%	920.0
2AG005-000	7.77%	921.0
2AG007-000	94.59%	920.0
2AG007-000	5.41%	921.0
2AG008-000	100.00%	928.0
2AG010-000	100.00%	925.0
2AG011-000	35.00%	832.0
2AG011-000	58.73%	920.0
2AG011-000	6.27%	921.0
2AG013-000	96.02%	920.0
2AG013-000	3.98%	921.0
2AM002-000	82.00%	902.0
2AM002-000	18.00%	910.0
2CP000-000	100.00%	920.4
2CP000-001	100.00%	920.1
2CP000-002	100.00%	920.0
2CP000-003	13.88%	870.6
2CP000-003	14.56%	870.7
2CP000-003	21.35%	903.1
2CP000-003	7.56%	921.0
2CP000-003	24.37%	926.2
2CP000-003	18.28%	930.2
2EN000-000	14.71%	814.0
2EN000-000	6.73%	824.5
2EN000-000	40.29%	850.0
2EN000-000	7.38%	870.0
2EN000-000	30.89%	935.6
2EN001-000	25.43%	920.0
2EN001-000	8.53%	921.0
2EN001-000	66.04%	931.6
2EN002-000	50.00%	814.0
2EN002-000	50.00%	850.0
2EV000-000	6.30%	814.0
2EV000-000	14.26%	880.0
2EV000-000	24.39%	880.5
2EV000-000	40.03%	920.0
2EV000-000	9.35%	921.0
2EV000-000	5.67%	923.0
2EV001-001	46.98%	824.5
2EV001-001	32.70%	859.5
2EV001-001	20.32%	880.5

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2EV001-002	100.00%	880.0
2EV001-003	15.00%	824.5
2EV001-003	15.00%	859.5
2EV001-003	70.00%	880.0
2EV001-004	100.00%	880.0
2FC001-000	92.24%	879.0
2FC001-000	7.76%	903.1
2FC002-000	100.00%	879.0
2FC003-000	100.00%	880.3
2FC004-000	54.60%	870.5
2FC004-000	19.90%	870.6
2FC004-000	9.40%	879.3
2FC004-000	16.10%	880.4
2FC005-000	13.10%	879.0
2FC005-000	86.90%	893.2
2FC006-000	54.86%	902.0
2FC006-000	20.27%	902.1
2FC006-000	24.87%	902.3
2FC007-000	100.00%	902.1
2FC008-000	100.00%	902.5
2FC009-000	6.54%	879.0
2FC009-000	23.90%	902.0
2FC009-000	69.56%	902.5
2GD000-000	32.25%	870.7
2GD000-000	11.30%	880.3
2GD000-000	56.45%	880.4
2GD000-001	100.00%	874.1
2GD000-002	100.00%	874.3
2GD000-003	8.83%	874.4
2GD000-003	91.17%	887.0
2GD000-004	100.00%	892.0
2GD000-005	6.90%	184.6
2GD000-005	63.24%	184.7
2GD000-005	29.86%	892.4
2GD001-000	61.03%	870.7
2GD001-000	38.97%	880.4
2GD002-000	11.86%	870.7
2GD002-000	9.47%	875.0
2GD002-000	19.58%	880.1
2GD002-000	6.99%	880.4
2GD002-000	18.55%	889.0
2GD002-000	12.89%	892.0
2GD002-000	11.61%	893.1
2GD002-000	9.05%	893.5
2GD003-000	7.32%	870.7
2GD003-000	10.56%	880.4
2GD003-000	6.55%	887.0
2GD003-000	20.62%	887.1
2GD003-000	54.95%	887.2
2GD004-000	7.05%	184.7

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2GD004-000	19.11%	859.0
2GD004-000	21.17%	870.0
2GD004-000	40.73%	870.7
2GD004-000	11.94%	920.0
2GD005-000	82.68%	920.5
2GD005-000	17.32%	921.5
2GS000-000	94.50%	814.0
2GS000-000	5.17%	824.0
2GS000-000	0.33%	921.0
2GS001-000	35.59%	832.0
2GS001-000	1.93%	921.0
2GS001-000	62.48%	925.1
2GT000-000	46.31%	856.0
2GT000-000	11.60%	857.0
2GT000-000	30.51%	860.0
2GT000-000	11.58%	863.0
2GT001-000	5.55%	850.0
2GT001-000	27.03%	853.0
2GT001-000	67.42%	864.0
2GT002-000	35.90%	850.0
2GT002-000	5.48%	859.0
2GT002-000	58.62%	863.0
2HR001-000	44.52%	920.0
2HR001-000	18.26%	920.2
2HR001-000	8.49%	921.0
2HR001-000	28.73%	930.2
2HR002-000	93.22%	920.2
2HR002-000	6.78%	921.0
2HR003-000	90.00%	920.0
2HR003-000	10.00%	921.0
2HR004-000	56.53%	920.2
2HR004-000	7.02%	921.0
2HR004-000	20.70%	925.0
2HR004-000	15.75%	926.0
2HR005-000	15.26%	920.0
2HR005-000	72.23%	920.2
2HR005-000	12.51%	921.0
2HR006-000	14.25%	923.0
2HR006-000	85.75%	925.1
2HR006-001	75.39%	925.1
2HR006-001	24.61%	926.0
2HR007-000	7.15%	920.0
2HR007-000	75.30%	920.2
2HR007-000	17.55%	921.0
2IN001-000	100.00%	908.0
2IN002-000	100.00%	908.0
2IN004-000	100.00%	908.0
2IT001-000	57.14%	903.0
2IT001-000	13.57%	920.0
2IT001-000	29.29%	921.0

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2IT002-000	37.47%	920.0
2IT002-000	62.53%	921.0
2IT003-000	54.95%	920.0
2IT003-000	45.05%	921.0
2MP001-000	30.00%	814.0
2MP001-000	60.00%	850.0
2MP001-000	10.00%	921.0
2MP002-000	7.33%	814.0
2MP002-000	42.06%	850.0
2MP002-000	35.19%	856.0
2MP002-000	7.07%	863.0
2MP002-000	8.35%	921.0
2MP003-000	60.04%	850.0
2MP003-000	20.23%	870.0
2MP003-000	19.73%	870.7
2OO000-000	100.00%	903.1
2OO001-000	100.00%	903.1
2OO002-000	100.00%	903.1
2OO003-000	100.00%	903.1
2OO004-000	100.00%	903.1
2OO004-001	100.00%	903.7
2OO005-000	91.40%	903.3
2OO005-000	8.60%	903.4
2OO005-001	100.00%	903.7
2OO006-000	91.04%	903.1
2OO006-000	8.96%	920.0
2OO007-000	89.77%	902.2
2OO007-000	10.23%	903.3
2PB000-000	100.00%	926.3
2PB000-001	100.00%	926.3
2PB000-002	100.00%	926.3
2PB000-003	100.00%	926.3
2PB000-004	100.00%	926.3
2PB000-005	100.00%	926.3
2PB000-006	100.00%	926.3
2PB000-007	100.00%	926.3
2PB000-008	100.00%	926.3
2PB000-009	100.00%	926.4
2PB000-010	100.00%	926.4
2PB000-011	100.00%	926.4
2PB000-012	100.00%	926.5
2PB000-013	100.00%	926.5
2PB000-014	100.00%	926.0
2PB000-015	100.00%	926.5
2PB000-016	100.00%	926.0
2PB000-017	100.00%	926.0
2PB000-018	100.00%	926.0
2PN000-000	100.00%	926.1
2PN000-001	100.00%	926.2
2PS000-000	100.00%	863.0

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2PS000-001	100.00%	863.0
2RD001-000	100.00%	188.0
2RD002-000	84.00%	920.0
2RD002-000	16.00%	921.0
2RE001-000	100.00%	931.6
2RE002-000	86.15%	920.0
2RE002-000	13.85%	921.0
2RF001-000	100.00%	920.0
2RF002-000	100.00%	184.2
2RF002-001	100.00%	184.2
2RF003-000	100.00%	184.2
2RF003-001	100.00%	184.2
2RF003-002	100.00%	184.2
2RF003-003	100.00%	184.2
2RF003-004	100.00%	184.2
2RF004-000	5.52%	921.0
2RF004-000	5.99%	921.6
2RF004-000	88.49%	935.6
2SE000-001	100.00%	923.1
2SE000-002	100.00%	923.4
2SI001-000	100.00%	930.2
2SI002-000	1.68%	832.0
2SI002-000	2.76%	870.0
2SI002-000	1.17%	909.0
2SI002-000	88.21%	920.0
2SI002-000	2.13%	921.0
2SI002-000	4.05%	930.2
2SI003-000	100.00%	909.0
2SI004-000	100.00%	930.2
2SI005-000	100.00%	930.2
2SN000-000	100.00%	924.0
2SN000-002	100.00%	925.0
2SN000-003	100.00%	925.1
2SN000-004	100.00%	925.3
2SN000-006	100.00%	930.2
2SP000-000	100.00%	807.5
2SS001-000	70.79%	163.1
2SS001-000	29.21%	163.2
2SS002-000	13.49%	878.1
2SS002-000	79.75%	893.2
2SS002-000	6.76%	930.2
2SS003-000	73.31%	184.3
2SS003-000	26.69%	184.7
2SS004-000	100.00%	163.2
2SS005-000	100.00%	163.2
2SS006-000	100.00%	921.0
2SS007-000	100.00%	163.2
2SS008-000	62.80%	920.2
2SS008-000	37.20%	921.0
2TD000-000	31.35%	850.7

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2TD000-000	54.52%	863.7
2TD000-000	14.13%	887.7
2TD000-001	15.01%	870.7
2TD000-001	7.03%	880.7
2TD000-001	77.96%	892.7
2US000-000	15.64%	814.0
2US000-000	12.28%	816.0
2US000-000	0.79%	816.7
2US000-000	6.39%	816.8
2US000-000	0.76%	817.0
2US000-000	6.81%	818.0
2US000-000	1.68%	821.0
2US000-000	8.92%	824.0
2US000-000	3.21%	824.5
2US000-000	1.80%	825.0
2US000-000	0.52%	826.0
2US000-000	5.07%	831.0
2US000-000	9.11%	832.0
2US000-000	5.34%	833.0
2US000-000	13.09%	834.0
2US000-000	2.40%	835.0
2US000-000	1.92%	836.0
2US000-000	4.27%	837.0
2US001-000	100.00%	814.0
2US002-000	100.00%	832.0
2200-0225-000	100.00%	920.0
2200-0234-000	100.00%	910.0
2200-0246-000	86.73%	907.0
2200-0246-000	13.27%	908.0
2200-0253-000	100.00%	850.0
2200-0265-000	86.71%	850.0
2200-0265-000	5.66%	856.0
2200-0265-000	7.63%	921.0
2200-0300-000	100.00%	850.0
2200-0302-000	70.10%	850.0
2200-0302-000	29.90%	870.0
2200-0303-000	20.86%	814.0
2200-0303-000	25.56%	850.0
2200-0303-000	40.53%	870.0
2200-0303-000	13.05%	921.3
2200-0305-000	8.78%	814.0
2200-0305-000	26.33%	850.0
2200-0305-000	23.39%	870.0
2200-0305-000	5.31%	921.0
2200-0305-000	36.19%	930.2
2200-0306-000	22.57%	814.0
2200-0306-000	30.29%	850.0
2200-0306-000	29.58%	870.0
2200-0306-000	17.56%	880.2
2200-0308-000	16.28%	850.0

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2200-0308-000	64.19%	870.0
2200-0308-000	8.68%	921.0
2200-0308-000	10.85%	921.3
2200-0309-000	25.68%	850.0
2200-0309-000	36.56%	870.6
2200-0309-000	28.39%	893.2
2200-0309-000	9.37%	935.6
2200-0310-000	7.82%	814.0
2200-0310-000	57.99%	850.0
2200-0310-000	34.19%	870.6
2200-0311-000	19.98%	850.0
2200-0311-000	80.02%	870.6
2200-0312-000	10.88%	850.0
2200-0312-000	80.97%	870.6
2200-0312-000	8.15%	935.6
2200-0318-000	41.39%	814.0
2200-0318-000	28.79%	850.0
2200-0318-000	10.93%	870.0
2200-0318-000	18.89%	870.7
2200-0320-000	37.78%	850.0
2200-0320-000	62.22%	870.0
2200-0320-001	40.00%	850.0
2200-0320-001	60.00%	870.0
2200-0321-000	57.91%	814.0
2200-0321-000	33.25%	850.0
2200-0321-000	8.84%	921.0
2200-0322-000	8.27%	814.0
2200-0322-000	53.32%	850.0
2200-0322-000	38.41%	870.0
2200-0323-000	26.09%	814.0
2200-0323-000	73.91%	870.0
2200-0328-000	86.83%	850.0
2200-0328-000	13.17%	908.0
2200-0330-000	45.21%	814.0
2200-0330-000	54.79%	850.0
2200-0354-000	100.00%	903.1
2200-0355-000	100.00%	903.4
2200-0431-000	23.29%	870.0
2200-0431-000	62.11%	920.0
2200-0431-000	14.60%	920.2
2200-0618-000	100.00%	931.6
2200-0696-000	100.00%	935.6
2200-0735-000	100.00%	935.6
2200-0799-000	32.81%	893.2
2200-0799-000	5.59%	930.2
2200-0799-000	61.60%	935.6
2200-0942-000	100.00%	870.6
2200-1178-000	8.10%	814.0
2200-1178-000	46.70%	850.0
2200-1178-000	8.32%	859.5

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2200-1178-000	36.88%	870.0
2200-1334-000	100.00%	920.0
2200-2012-000	10.00%	832.0
2200-2012-000	90.00%	920.0
2200-2018-000	100.00%	184.2
2200-2023-000	100.00%	870.7
2200-2047-000	100.00%	920.0
2200-2075-000	100.00%	928.0
2200-2095-000	100.00%	920.0
2200-2144-000	100.00%	870.7
2200-2148-000	100.00%	184.2
2200-2158-000	100.00%	851.0
2200-2172-000	100.00%	850.0
2200-2176-000	12.77%	832.0
2200-2176-000	31.35%	920.0
2200-2176-000	55.88%	923.0
2200-2186-000	34.63%	920.0
2200-2186-000	65.37%	923.0
2200-2229-000	56.00%	920.0
2200-2229-000	44.00%	921.0
2200-2247-000	9.79%	903.3
2200-2247-000	90.21%	903.4
2200-2248-000	100.00%	870.6
2200-2284-000	100.00%	931.6
2200-2286-000	100.00%	908.0
2200-2288-000	100.00%	908.0
2200-2289-000	100.00%	851.0
2200-2305-000	100.00%	928.0
2200-2307-000	100.00%	928.0
2200-2308-000	100.00%	928.0
2200-2329-000	27.03%	814.0
2200-2329-000	72.97%	850.0
2200-2337-000	72.20%	920.2
2200-2337-000	27.80%	921.0
2200-2344-000	80.57%	870.7
2200-2344-000	7.69%	921.0
2200-2344-000	11.74%	930.2
2200-2345-000	100.00%	870.7
2200-2360-000	100.00%	870.7
2200-2372-000	100.00%	920.0
2200-2376-000	100.00%	870.7
2200-2377-000	100.00%	870.0
2200-2396-000	100.00%	908.0
2200-2397-000	70.55%	925.0
2200-2397-000	29.45%	926.0
2200-2398-000	70.74%	925.0
2200-2398-000	29.26%	926.0
2200-2399-000	24.23%	920.2
2200-2399-000	53.67%	925.0
2200-2399-000	22.10%	926.0

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2200-2406-000	59.69%	920.0
2200-2406-000	40.31%	921.0
2200-2417-000	100.00%	909.0
2200-2418-000	100.00%	920.0
2200-2444-000	73.46%	920.0
2200-2444-000	26.54%	921.0
2200-2445-000	93.83%	920.0
2200-2445-000	6.17%	921.0
2200-2446-000	92.68%	920.0
2200-2446-000	7.32%	921.0
2200-2447-000	100.00%	920.0
2200-2451-000	100.00%	903.0
2200-2453-000	100.00%	920.0
2200-2455-000	100.00%	920.0
2200-2458-000	53.09%	920.0
2200-2458-000	46.91%	921.0
2200-2462-000	100.00%	928.0
2200-2463-000	100.00%	921.0
2200-2464-000	100.00%	920.0
2200-2466-000	77.86%	920.0
2200-2466-000	22.14%	921.0
2200-2467-000	100.00%	920.0
2200-2469-000	42.67%	920.0
2200-2469-000	57.33%	921.0
2200-2470-000	78.72%	920.0
2200-2470-000	21.28%	921.0
2200-2473-000	100.00%	925.1
2200-2487-000	28.65%	814.0
2200-2487-000	71.35%	850.0
2200-2489-000	50.00%	908.0
2200-2489-000	50.00%	920.0
2200-2490-000	100.00%	920.0
2200-2493-000	11.45%	892.0
2200-2493-000	40.81%	920.0
2200-2493-000	47.74%	921.0
2200-2494-000	56.52%	920.0
2200-2494-000	43.48%	921.0
2200-2495-000	100.00%	921.0
2200-2496-000	100.00%	920.0
2200-2503-000	59.49%	920.0
2200-2503-000	40.51%	921.0
2200-2504-000	100.00%	920.0
2200-2505-000	92.00%	920.0
2200-2505-000	8.00%	921.0
2200-2547-000	94.43%	920.0
2200-2547-000	5.57%	921.0
2200-2551-000	46.66%	850.0
2200-2551-000	53.34%	870.0
2200-2554-000	49.89%	920.0
2200-2554-000	41.34%	921.0

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2200-2554-000	8.77%	923.0
2200-2560-000	17.38%	908.0
2200-2560-000	82.62%	910.0
2200-2562-000	93.09%	920.0
2200-2562-000	6.91%	921.0
2200-2565-000	94.72%	920.0
2200-2565-000	5.28%	921.0
2200-2573-000	100.00%	163.2
2200-2575-000	87.22%	920.0
2200-2575-000	5.34%	921.0
2200-2575-000	7.44%	930.2
2200-2594-000	49.08%	920.0
2200-2594-000	50.92%	921.0
2200-2596-000	100.00%	920.0
2200-7000-000	100.00%	863.7
2200-7001-000	100.00%	892.7
2200-7242-000	100.00%	870.7
2200-8904-000	100.00%	923.0
2200-8904-000	100.00%	923.0
2200-8909-000	100.00%	923.0
2200-8909-000	100.00%	923.0
2200-8910-000	50.82%	910.0
2200-8910-000	49.18%	928.0
2200-8910-000	50.82%	910.0
2200-8910-000	49.18%	928.0
2200-8918-000	5.00%	832.0
2200-8918-000	95.00%	923.0
2200-8918-000	5.00%	832.0
2200-8918-000	95.00%	923.0
2200-8919-000	0.29%	879.1
2200-8919-000	0.38%	902.0
2200-8919-000	6.92%	923.0
2200-8919-000	13.99%	935.0
2200-8919-000	78.42%	935.1
2200-8919-000	0.29%	879.1
2200-8919-000	0.38%	902.0
2200-8919-000	6.92%	923.0
2200-8919-000	13.99%	935.0
2200-8919-000	78.42%	935.1
2200-8921-000	100.00%	870.1
2200-8921-000	100.00%	870.1
2200-8925-000	0.48%	903.0
2200-8925-000	99.42%	923.0
2200-8925-000	0.10%	930.2
2200-8925-000	0.48%	903.0
2200-8925-000	99.42%	923.0
2200-8925-000	0.10%	930.2
2200-8926-000	100.00%	184.2
2200-8926-000	100.00%	184.2
2200-8927-000	90.70%	163.2

Cost Center	% of Cost Center Forecast Mapped to FERC	FERC
2200-8927-000	0.59%	879.1
2200-8927-000	8.71%	923.0
2200-8927-000	90.70%	163.2
2200-8927-000	0.59%	879.1
2200-8927-000	8.71%	923.0
2200-8929-000	0.29%	903.3
2200-8929-000	4.30%	908.0
2200-8929-000	50.80%	923.0
2200-8929-000	44.61%	928.0
2200-8929-000	0.29%	903.3
2200-8929-000	4.30%	908.0
2200-8929-000	50.80%	923.0
2200-8929-000	44.61%	928.0
2200-8937-000	100.00%	923.0
2200-8937-000	100.00%	923.0
2200-BUCU-DXX	100.00%	923.2
2200-BUCU-OHX	100.00%	923.2

APPENDIX C – REVENUE REQUIREMENT INCREASE RECONCILIATION

Revenue Requirement Increase Reconciliation
(Millions of \$)

	2018	2019	2019 Increase	
	<u>Present Rates</u>	<u>Proposed Rates</u>	<u>over 2018</u>	<u>% Increase</u>
Application ¹	2,509	2,989	480	19.1%
Revised Testimony ¹	2,509	2,989	480	19.1%
PRR Testimony ²	2,456	2,989	533	21.7%
Second Revised Testimony (Tax Reform) ²	2,456	2,931	475	19.3%

Notes:

¹ Present rates reflect 2018 as-expected revenue requirement

² Present rates reflect 2018 authorized revenue requirement per Advice Letter 5202 (2018 Annual Regulatory Gas Account Balance Update for Rates)

SoCalGas 2019 GRC Testimony Revision Log – April 2018

Exhibit	Witness	Page	Line or Table	Revision Detail
SCG-43	Ryan Hom	Cover	N/A	Replaced “KHAI NGUYEN” with “RYAN HOM”
SCG-43	Ryan Hom	RH-ii	N/A	Replaced “2,989,477,000” with “2,930,792,000”
SCG-43	Ryan Hom	RH-1	1	Replaced “REVISED SOCALGAS DIRECT TESTIMONY OF KHAI NGUYEN” with “SOCALGAS SECOND REVISED DIRECT TESTIMONY OF RYAN HOM”
SCG-43	Ryan Hom	RH-1	4	Added “My testimony adopts the Summary of Earnings revised direct testimony of Khai Nguyen (Exhibit SCG-43-R) and further revises it herein in this second revised version.”
SCG-43	Ryan Hom	RH-1	6	Removed “This exhibit reflects no change to the total SoCalGas TY 2019 revenue requirement submitted with the initial Application. SoCalGas has incorporated into testimony and workpapers a number of corrections and revisions that were not feasible to submit in time with the initial Application, or were identified after the Application’s submission. These changes would have resulted in a net increase in the overall revenue requirement. However, SoCalGas has decided to maintain the same revenue requirement as the initial Application by including an offsetting adjustment (-\$1.387 million) to workgroup 2AG008-000 (Administrative and General).”
SCG-43	Ryan Hom	RH-1	6	Added “Pursuant to the Assigned Commissioner’s Scoping Memorandum and Ruling issued on January 29, 2018 (Scoping Memo), this exhibit has been revised to reflect the impact of the Tax Cuts and Jobs Act (TCJA) on the SoCalGas TY 2019 General Rate Case. The TCJA was signed into federal law on December 22, 2017 and is discussed in the testimony of the Taxes witness Ragan Reeves (Exhibit SCG-37-2R), served concurrently with this exhibit. A roadmap of this TCJA-related submission and impacts on other witnesses’ areas is provided in the Case Management Exhibit SCG-49/SDG&E-49. Incorporating the result of these changes into SoCalGas’

				<i>revenue requirement request results in a net decrease in the overall revenue requirement of \$58.685M.”</i>
<i>SCG-43</i>	<i>Ryan Hom</i>	<i>RH-1</i>	<i>14</i>	<i>Added Footnote 1 regarding Appendix C”</i>
<i>SCG-43</i>	<i>Ryan Hom</i>	<i>RH-1</i>	<i>15</i>	<i>Added Table 1 – Summary of GRC Revenue Requirement Changes</i>
<i>SCG-43</i>	<i>Ryan Hom</i>	<i>RH-1</i>	<i>17</i>	<i>Replaced “2,989,477,000” with “2,930,792,000”</i>
<i>SCG-43</i>	<i>Ryan Hom</i>	<i>RH-2</i>	<i>1</i>	<i>Replaced “August 1, 2017” with “January 1, 2018”</i>
<i>SCG-43</i>	<i>Ryan Hom</i>	<i>Various</i>	<i>Various</i>	<i>Updated references to other witnesses’ second revised testimonies (-2R).</i>
<i>SCG-43</i>	<i>Ryan Hom</i>	<i>RH-6</i>	<i>2</i>	<i>Replaced “Khai Nguyen” with “Ryan Hom”</i>
<i>SCG-43</i>	<i>Ryan Hom</i>	<i>RH-6</i>	<i>6</i>	<i>Replaced Khai Nguyen’s witness qualifications with Ryan Hom’s witness qualifications</i>
<i>SCG-43</i>	<i>Ryan Hom</i>	<i>Appendix A</i>	<i>N/A</i>	<i>Replaced SOE Tables KN-1, KN-2, KN-11, KN-13 and KN-14</i>
<i>SCG-43</i>	<i>Ryan Hom</i>	<i>RH-C-1</i>	<i>N/A</i>	<i>Added Appendix C</i>