

Application: A.25-08-008  
Exhibit No.: SCG-06  
Witness: R. M. Yu

Application of Southern California Gas  
Company (U 904 G) to Recover Costs  
Recorded in the Distribution Integrity  
Management Program Balancing Account from  
January 1, 2019, to December 31, 2023.

A.25-08-008  
(Filed August 15, 2025)

**CHAPTER VI**  
**PREPARED REBUTTAL TESTIMONY OF**  
**RAE MARIE YU**  
**ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY**

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

**March 16, 2026**

**TABLE OF CONTENTS**

I. PURPOSE AND OVERVIEW OF TESTIMONY..... 1

II. RESPONSE TO CAL ADVOCATES’ TESTIMONY ..... 1

    A. Summary of Cal Advocates’ Testimony..... 1

    B. The Commission Should Reject Cal Advocates’ Proposed Revenue Requirement ..... 2

        1. Errors in Cal Advocates’ Revised Revenue Requirement Calculation..... 2

        2. Revenue Requirement Based on Final Approved Expenditures Should be Used for Cost Recovery ..... 4

    C. The Commission Should Reject Cal Advocates’ Recommendation to Require Excel-based Revenue Requirement Models..... 5

**ATTACHMENTS**

- ATTACHMENT A – Cal Advocates’ Response to Data Request SCG-Cal Advocates-001, dated February 27, 2026 (Includes relevant tables from “A2508008 Public Advocates Office Revenue Requirement Calculation on SCG - Sierra-CA-02-WP.xlsx”)
- ATTACHMENT B – SoCalGas’s Response to Cal Advocates Data Request PubAdv-SCG-012-MPS, Question 2, dated January 9, 2026 (Includes relevant tables from “SoCalGas Response\_PubAdv-SCG-012-MPS\_Attachment 1.xlsm”)
- ATTACHMENT C – SoCalGas’s Response to Cal Advocates Data Request PubAdv-SCG-013-MPS, Question 1, dated February 2, 2026 (Included relevant tables from “PubAdv-SCG-013-MPS\_Attachment.xlsm”)
- ATTACHMENT D – SoCalGas’s Response to PubAdv-SCG-012-MPS, Question 1, dated December 12, 2025
- ATTACHMENT E – SoCalGas’s Response to Cal Advocates Data Request PubAdv-SCG-012-MPS, Questions 5 and 6, dated January 9, 2026

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

**CHAPTER VI  
PREPARED REBUTTAL TESTIMONY OF  
RAE MARIE YU  
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY**

**I. PURPOSE AND OVERVIEW OF TESTIMONY**

The purpose of this prepared rebuttal testimony on behalf of Southern California Gas Company (SoCalGas) is to address intervenor testimony from the Public Advocates Office at the California Public Utilities Commission (Cal Advocates) as submitted by witness Maricela Sierra, dated February 13, 2026, regarding the Application to Recover Costs Recorded in the Distribution Integrity Management Program (DIMP) Balancing Account (DIMPBA) from January 1, 2019, to December 31, 2023 (Application).

This rebuttal testimony responds to three of Cal Advocates' proposed recommendations, which are not justified:

- Revenue requirement of \$9.2 million, consisting of \$17.6 million in operations and maintenance (O&M) costs, \$(13.9) million in capital revenue requirement, and \$5.5 million in interest;<sup>1</sup>
- Requirement for SoCalGas to provide Excel models or methods that can be verified without the need for a license for its Alteryx software in its next filing;<sup>2</sup>
- Gas transportation rates resulting in system average rates of \$0.638/therm and \$0.979/therm for SoCalGas and San Diego Gas & Electric (SDG&E), respectively.<sup>3</sup>

**II. RESPONSE TO CAL ADVOCATES' TESTIMONY**

**A. Summary of Cal Advocates' Testimony**

In its testimony, Cal Advocates recommends approval of \$19.9 million of O&M expenses and \$71.8 million of capital expenditures incurred from February 2023 through December 2023.<sup>4</sup>

---

<sup>1</sup> Report on the Results of Operations for SoCalGas Distribution Integrity Management Program Balancing Account of witness Maricela Sierra on behalf of Cal Advocates (February 13, 2026) (Exhibit (Ex.) CA-02) at 2.

<sup>2</sup> *Id.* at 2.

<sup>3</sup> *Id.* at 6-7.

<sup>4</sup> Report on the Results of Operations for SoCalGas Distribution Integrity Management Program Balancing Account of witness Emily Chow on behalf of Cal Advocates (February 13, 2026) (Ex. CA-01) at 2.

1 From these recommendations, Cal Advocates attempts to recalculate a revised revenue  
2 requirement resulting in \$9.2 million, consisting of \$17.6 million in O&M expenses, \$(13.9)  
3 million of capital revenue requirement, and \$5.5 million of interest.<sup>5</sup> Furthermore, Cal  
4 Advocates provides revised rate impacts utilizing its recommended revenue requirement of \$9.2  
5 million, which results in system average rates of \$0.638/therm<sup>6</sup> and \$0.979/therm<sup>7</sup> for SoCalGas  
6 and SDG&E, respectively. Furthermore, Cal Advocates discusses the Alteryx-based model that  
7 automates the calculation of capital revenue requirement that SoCalGas records to its DIMPBA.  
8 Cal Advocates utilizes the output sheets of the Alteryx-based model that SoCalGas provided to  
9 them to attempt to recalculate a revised revenue requirement.<sup>8</sup>

10 **B. The Commission Should Reject Cal Advocates' Proposed Revenue**  
11 **Requirement**

12 **1. Errors in Cal Advocates' Revised Revenue Requirement Calculation**

13 In its testimony, Cal Advocates attempts to calculate a revised revenue requirement based  
14 on Cal Advocates' recommended O&M and capital expenditures but does so erroneously. In its  
15 calculations, Cal Advocates replicates Table RMY-1 from the Prepared Direct Testimony of Rae  
16 Marie Yu on Behalf of SoCalGas (Ex. SCG-03) and revises only the 2023 O&M and capital  
17 revenue requirement inputs while leaving the remaining structure and formulas unchanged.<sup>9</sup> In  
18 doing so, Cal Advocates does not account for amounts in the DIMPBA that were previously  
19 approved by the Commission in Resolution G-3610 for the month of January 2023.<sup>10</sup> As  
20 presented in Ex. CA-01, Cal Advocates recommends \$19.944 million of O&M be approved for  
21 the period of February 1, 2023, through December 31, 2023. Utilizing this value, Cal Advocates  
22 replaces the 2023 actual O&M with this same \$19.944 million figure, excluding the \$2.3 million  
23 that was previously approved by the Commission.<sup>11</sup> Correcting Cal Advocates' O&M

---

<sup>5</sup> Ex. CA-02 at 4, Table 2-1.

<sup>6</sup> *Id.* at 6, Table 2-2.

<sup>7</sup> *Id.* at 7, Table 2-3.

<sup>8</sup> *Id.* at 3.

<sup>9</sup> Ex. CA-02 at 4, Table 2-1.

<sup>10</sup> *See* Resolution G-3610 at 8 (Findings 3 and 8) and 9 (Ordering Paragraph (OP) 1) which approved SoCalGas Advice No. 6224-G.

<sup>11</sup> Advice No. 6224-G, Table 1 and OP 1 of Resolution G-3610.

1 calculation would result in a total of \$22.3 million for 2023 (the sum of \$2.346 million for  
2 January 2023 and \$19.944 million for February 2023 through December 2023). Carrying this  
3 correction through the remainder of Cal Advocates re-calculation of Table RMY-1 would result  
4 in a remaining O&M under-collection of \$19.944 million, the same amount that is recommended  
5 in Ex. CA-01,<sup>12</sup> rather than the \$17.599 million shown in Ex CA-02.<sup>13</sup>

6 The same error exists with the 2023 capital revenue requirement revision calculated by  
7 Cal Advocates. For capital revenue requirement, SoCalGas is requesting recovery of \$6.7  
8 million associated with capital expenditures for the period February 2023 through December  
9 2023.<sup>14</sup> In Table RMY-1 of Ex. SCG-03, a total of \$92.3 million of capital revenue requirement  
10 is presented for January 2023 through December 2023, of which \$86.1 million is associated with  
11 the approved revenue requirement in Resolution G-3610.<sup>15</sup> Cal Advocates' adjustment results in  
12 a decrease of \$20.6 million in capital revenue requirement for 2023.<sup>16</sup> Based upon inspection of  
13 its workpapers,<sup>17</sup> Cal Advocates calculated a pro rata percentage of each component of capital  
14 revenue requirement (i.e., depreciation, return, and taxes) utilizing information presented in Ex.  
15 SCG-03-WP, and multiplied the respective percentages by its recommended capital expenditure  
16 amount of \$71.8 million for the period February 1, 2023, through December 31, 2023. As a  
17 result of this erroneous calculation, Cal Advocates replaces the 2023 capital revenue requirement  
18 amount with what is effectively the capital expenditure amount they are recommending and  
19 ignores the on-going capital revenue requirement from previously approved projects that were  
20 authorized for recovery in Resolution G-3610. SoCalGas emphasizes that capital expenditure  
21 and capital revenue requirement are not one and the same. Revenue requirement is a derivation

---

<sup>12</sup> Ex. CA-01 at 10.

<sup>13</sup> Ex. CA-02 at 4 (Table 2-1).

<sup>14</sup> Ex. SCG-03, Table RMY-1.

<sup>15</sup> \$86.1 million is the sum of the \$7.1 million capital revenue requirement recorded in January 2023 shown in Table 7 of Advice No. 6224 and \$79 million of on-going capital revenue requirement recorded from February through December 2023 and approved in Resolution G-3610 (see pg. 7).

<sup>16</sup> \$20.6 million calculated as the difference between \$(13.897) million (Cal Advocates' proposed revenue requirement) and \$6.717 million (SoCalGas's proposed revenue requirement).

<sup>17</sup> See Attachment A. Cal Advocates' Response to SoCalGas Data Request SCG-CalAdvocates-001, Question 1, dated February 27, 2026. SoCalGas has included relevant tables regarding Cal Advocates' capital revenue requirement calculations from "A2508008 Public Advocates Office Revenue Requirement Calculation on SCG - Sierra - CA-02-WP.xlsx."

1 of capital expenditure based on certain variables, such as the timing of project completion,  
2 authorized depreciation rates, authorized rate of return, and income tax rates, and cannot be  
3 substituted with a simple pro rata calculation. Following Cal Advocates flawed approach, while  
4 it recommends approval of 42% of SoCalGas's capital expenditures under review in this  
5 proceeding,<sup>18</sup> it is recommending -307% of the corresponding capital revenue requirement of  
6 \$6.7 million.<sup>19</sup> Its recommended capital revenue requirement reduction results in an  
7 approximately \$14 million refund of previously approved amounts in Resolution G-3610 for on-  
8 going capital revenue requirement. The revenue requirement calculation by Cal Advocates is  
9 incorrect and unreasonable and should be rejected in its totality.

10 **2. Revenue Requirement Based on Final Approved Expenditures Should**  
11 **be Used for Cost Recovery**

12 Cal Advocates' proposal for a revised revenue requirement and corresponding rate  
13 impact, which, as described above, is not based on the actual calculation of capital revenue  
14 requirement components (i.e., depreciation, return, and taxes), is inaccurate and misleading. The  
15 purpose of this reasonableness review application is to review and determine whether the costs  
16 spent by SoCalGas for the DIMP were prudent, just, and reasonable. The Commission should  
17 not consider the flawed revenue requirement and respective transportation rate recommendations  
18 presented by Cal Advocates.<sup>20</sup> Instead, if the Commission approves a different amount of DIMP  
19 expenditures from SoCalGas's original request, the Commission should require SoCalGas to  
20 calculate the corresponding revised revenue requirement to be included in rates for recovery.  
21 Consistent with past rate implementations, SoCalGas will file an advice letter to implement a  
22 revised revenue requirement for inclusion in rates upon a final decision in this proceeding.

---

<sup>18</sup> 42% is calculated as \$71.751 million (Cal Advocates' proposed capital expenditure) divided by  
\$172.596 million (SoCalGas's proposed capital expenditure).

<sup>19</sup> -307% is calculated as the difference between -\$13.897 million (Cal Advocates' proposed capital  
revenue requirement) and \$6.717 million (SoCalGas's proposed capital revenue requirement), divided  
by \$6.717 million.

<sup>20</sup> See Ex. CA-02 at 5. While Cal Advocates utilized SoCalGas's cost allocation and rates model to  
calculate its recommended transportation rates, the use of its flawed and erroneous revenue  
requirement adjustments results in similarly flawed and erroneous transportation rate  
recommendations.

1           **C.     The Commission Should Reject Cal Advocates’ Recommendation to Require**  
2           **Excel-based Revenue Requirement Models**

3           As described in Ex. CA-02, Cal Advocates submitted multiple data requests requesting  
4 details surrounding SoCalGas’s calculation of capital revenue requirement. Cal Advocates has  
5 mischaracterized SoCalGas’s responses to the data requests. First, Cal Advocates states  
6 SoCalGas “provided conflicting information on the calculation of its capital expenditures  
7 requested for recovery”<sup>21</sup> However, SoCalGas was transparent in its identification of the lower  
8 capital addition amount of \$159.7 million utilized as inputs for recording capital revenue  
9 requirement as of December 2023.<sup>22</sup> As indicated in Chapter 5 Rebuttal Testimony of Travis  
10 Sera, Mark Forster, and Shaena Walker (Ex. SCG-05) and in response to a Cal Advocates data  
11 request, this does not change the actual \$172.6 million of DIMP capital expenditures actually  
12 incurred and presented for review in this application.<sup>23</sup> In subsequent responses, SoCalGas  
13 provided Cal Advocates the revised revenue requirement based on total actual capital  
14 expenditures of \$172.6 million.<sup>24</sup>

15           Second, Cal Advocates implies SoCalGas was not responsive to its questions.<sup>25</sup>  
16 However, SoCalGas provided detail regarding capital revenue requirement calculations and the  
17 use of Alteryx analytics software to automate the calculation of capital revenue requirement  
18 components. SoCalGas provided equations utilized to compute each revenue requirement  
19 component and a description of the Alteryx-based model that automates the complex  
20 calculation.<sup>26</sup> The use of this tool not only streamlines complex calculations but also reduces  
21 manual review and minimizes the risk of error inherent in more manual methodologies.

---

<sup>21</sup> Ex. CA-02 at 3.

<sup>22</sup> See Attachment B, SoCalGas’s Response to Cal Advocates Data Request PubAdv-SCG-012-MPS, Question 2, dated January 9, 2026. SoCalGas has included relevant tables from “SoCalGas Response\_PubAdv-SCG-012-MPS\_Attachment 1.xlsm.”

<sup>23</sup> *Id.* and Ex. SCG-05 at 3.

<sup>24</sup> See Attachment C, SoCalGas’s Response to Cal Advocates Data Request PubAdv-SCG-013-MPS, Question 1, dated February 2, 2026. SoCalGas has included relevant tables from “PubAdv-SCG-013-MPS\_Attachment.xlsm.”

<sup>25</sup> Ex. CA-02 at 3.

<sup>26</sup> See Attachment D, SoCalGas’s Response to Cal Advocates Data Request PubAdv-SCG-012-MPS, Question 1, dated December 12, 2025. Please note, this response differs from Attachment B, as indicated by the date,

1           SoCalGas understands that Cal Advocates does not have a license to access the Alteryx-  
2 based model and, in compliance with Rule 10.4 (i.e., Computer Model and Data Base Access) of  
3 the California Public Utilities Commission’s Rules of Practice and Procedure, offered to provide  
4 Cal Advocates a live walkthrough of the workflow of the model via a meeting or to provide the  
5 Alteryx outputs based on revised inputs that Cal Advocates would need to provide to  
6 SoCalGas.<sup>27</sup> Cal Advocates did not follow up with a request for a meeting or provide the  
7 required input details.

8           Cal Advocates’ proposal that the Commission require SoCalGas to provide Excel-based  
9 models with live formulas for the benefit of Cal Advocates in the future is unreasonable and  
10 unnecessary. SoCalGas actively seeks opportunities for efficiency that can support affordability  
11 for its customers. Alteryx promotes cost and operational efficiency by automating the complex  
12 monthly calculations of capital revenue requirement for each program and/or project tracked in a  
13 regulatory account. Prior to Alteryx, SoCalGas was maintaining a separate Excel model for each  
14 regulatory account which utilized more resources compared to the current Alteryx model being  
15 used, which can calculate revenue requirement for multiple regulatory accounts and scenarios in  
16 a single run. Upon adoption of the Alteryx model, SoCalGas no longer uses or maintains these  
17 Excel models and should not be required to continue to do so.

18           Cal Advocates does not provide a reasonable basis for the Commission to require  
19 SoCalGas to revert to its outdated and costly process to calculate capital revenue requirement  
20 subject to regulatory accounts. The Commission should reject Cal Advocates’ proposal to  
21 require SoCalGas to maintain an Excel-based model with live formulas simply for its  
22 convenience and use.

23           This concludes my rebuttal testimony.

---

<sup>27</sup> See Attachment E, SoCalGas’s Response to Cal Advocates Data Request PubAdv-SCG-012-MPS, Questions 5 and 6, dated January 9, 2026.

**Attachment A**

**Cal Advocates' Response to Data Request**

**SCG-Cal Advocates-001, dated February 27, 2026**

**(Includes relevant tables from "A2508008 Public Advocates Office Revenue Requirement  
Calculation on SCG - Sierra-CA-02-WP.xlsx")**

**PUBLIC ADVOCATES OFFICE (Cal Advocates)  
DATA RESPONSE  
Southern California Gas Company  
Distribution Integrity Management Program Balancing Account  
A.25-08-008**

**Date:** February 27, 2026  
**Origination Date:** February 20, 2026  
**Response Due:** February 27, 2026  
**Data Request No:** SCG-CalAdvocates-001

**To:** Paul Deang  
[pdeang@socalgas.com](mailto:pdeang@socalgas.com)  
  
Tamlyn Bageris  
[ttbageris@socalgas.com](mailto:ttbageris@socalgas.com)  
  
cc:  
Dinah Touny  
[dtouny@socalgas.com](mailto:dtouny@socalgas.com)

**From:** Mina Botros, Project Coordinator  
Public Advocates Office  
505 Van Ness Avenue, 4<sup>th</sup> Floor  
San Francisco, CA 94102  
[Mina.Botros@cpuc.ca.gov](mailto:Mina.Botros@cpuc.ca.gov)

**GENERAL OBJECTIONS**

Cal Advocates objects to each data request to the extent that it mischaracterizes Cal Advocates' opening testimony.

Cal Advocates objects to each data request to the extent that it is overly broad, unduly burdensome, or not reasonably calculated to lead to the discovery of admissible evidence.

Cal Advocates objects to each instruction and data request as overly broad and unduly burdensome to the extent that it seeks documents or information that SoCalGas already possesses upon receipt of Cal Advocates' prepared testimony and workpapers.

Cal Advocates objects to each instruction and data request to the extent that it seeks information or documents protected from disclosure by the attorney-client privilege, attorney work product doctrine, or any other applicable privilege.

**Without waiving the above objections, Cal Advocates responds as follows:**

**SCG Question 1:**

Please provide all workpapers supporting Exhibit CA-01.

**Cal Advocates' Response to Question 1:**

Please see attached files:

- *A2508008 Public Advocates Office Testimony on SCG - Chow - CA-01-WP.xlsx.*
- *A2508008 Public Advocates Office Testimony on SCG - Chow - CA-01-WP.pdf.*

**SCG Question 2:**

Please provide all workpapers supporting Exhibit CA-02.

**Cal Advocates' Response to Question 2:**

Please see attached file:

- *A2508008 Public Advocates Office Testimony on SCG - Sierra - CA-02-WP.pdf.*

**SCG Question 3:**

Please provide the model that Cal Advocates used to calculate the revenue requirement of \$9.2 million illustrated in Table 2-1 of Exhibit CA-02. Please ensure the model is free of errors, includes sufficient instructions, and is accompanied by a detailed and accurate guide with clear directions on where adjustments are to be made, without any discrepancies such as incorrectly labeled tabs, unclear input locations, or missing tabs.

**Cal Advocates' Response to Question 3:**

Please see attached file:

- *A2508008 Public Advocates Office Revenue Requirement Calculation on SCG - Sierra - CA-02-WP.xlsx.*

**SCG Question 4:**

Please provide the rate model that Cal Advocates used to calculate the illustrative transportation rates for SoCalGas and San Diego Gas & Electric Company in Tables 2-2 and 2-3 of Exhibit CA-02. Please provide a Microsoft Excel version with live equations showing all formulas and calculations.

**Cal Advocates' Response to Question 4:**

Please see attached file:

- *A2508008 Public Advocates Office Rates Model on SCG - Sierra - CA-02-WP.xlsx.*

Table MPS-1 CAL ADVOCATES DIMPBA Calculation (Revenue Requirement, \$000) Through June 30, 2025				
Authorized	O&M	Capital Revenue Requirement	Interest	DIMPBA Activity
2019	41,378	6,820		48,198
2020	42,472	19,072		61,544
2021	43,492	21,034		64,526
2022	44,333	23,220		67,553
2023	45,353	24,883		70,236
<b>Subtotal</b>	<b>217,028</b>	<b>95,029</b>		<b>312,057</b>
Actual	O&M	Capital Revenue Requirements	Interest	DIMPBA Activity
2019	43,228	1,018	(87)	44,159
2020	46,683	18,857	(45)	65,495
2021	43,638	46,259	1	89,898
2022	46,763	72,055	1,009	119,827
2023*	19,944	71,769	5,793	97,506
2024		419	8,244	8,663
2025			3,550	3,550
<b>Subtotal</b>	<b>200,258</b>	<b>210,377</b>	<b>18,465</b>	<b>429,098</b>
<b>Under/(Over Collection)</b>	<b>(16,772)</b>	<b>115,348</b>	<b>18,465</b>	<b>117,041</b>
<b>Deduct: DIMPBA Tier 3 Recovery</b>	<b>(34,371)</b>	<b>129,245</b>	<b>12,968</b>	<b>107,842</b>
<b>Remaining Under-Collection</b>	<b>17,599</b>	<b>(13,897)</b>	<b>5,497</b>	<b>9,199</b>

\* Rounding adjustment in total.

**Prior Period Adjustments Recorded (2019-2023)**

This table provides the prior period adjustments (PPA) breakdown between O&M costs, capital revenue requirement, and interest.

PPA Date	Amount Recorded	O&M	Capital Rev Req	Interest
12/1/2019	(453)		(447)	(6)
1/1/2021	180		180	
3/1/2021	(1,451)	(1,446)		(5)
8/1/2021	39	39		
3/1/2022	287		287	
5/1/2022	11		11	
6/1/2022	17		17	
9/1/2022	10		10	
1/1/2023	(1)		(1)	
3/1/2023	19		19	
12/1/2024	514		419	94
<b>Total</b>	<b>(830)</b>	<b>(1,407)</b>	<b>495</b>	<b>83</b>

SCG				
59.1	9,199,486	59,100	59,100,000	49,900,514

**ATTACHMENT A5**  
**SOUTHERN CALIFORNIA GAS COMPANY**  
**POST-2011 DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM BALANCING ACCOUNT (POST 2011 DIMPBA)**  
**2019-2023 PROGRAM CYCLE**  
**(Over) / Under Collection**

	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
Beginning Balance	77,556,825	81,420,012	87,201,962	94,030,925	98,778,852	106,067,703	113,310,504	119,697,930	125,704,680	133,889,811	141,272,451	148,134,551	77,556,825
Prior Period Adjustment	(998)	-	19,173	-	-	-	-	-	-	-	-	-	18,175
Adjusted Beginning Balance	77,555,827	81,420,012	87,221,135	94,030,925	98,778,852	106,067,703	113,310,504	119,697,930	125,704,680	133,889,811	141,272,451	148,134,551	77,575,000
<b>Costs:</b>													
O&M Costs	2,345,646	4,193,570	5,119,968	2,944,090	5,372,744	5,094,128	3,951,348	3,472,448	5,381,408	4,416,061	3,718,478	3,265,736	19,945,000
Capital-related Costs													
Depreciation	1,750,595	1,776,293	1,792,942	1,814,621	1,837,699	1,875,080	1,898,577	1,919,257	1,968,858	2,009,004	2,051,599	2,104,966	17,711,189
Income Taxes	995,662	1,039,591	1,048,642	1,061,517	1,075,089	1,101,285	1,109,447	1,117,377	1,144,622	1,155,703	1,158,146	1,130,018	10,205,212
Return	3,850,089	3,824,752	3,860,328	3,905,149	3,954,744	4,059,363	4,085,721	4,121,412	4,275,354	4,352,422	4,448,001	4,580,728	38,311,449
Property Taxes	551,160	551,160	551,160	551,160	551,160	551,160	756,001	756,001	756,001	756,001	756,001	756,001	6,002,603
Software Tax Benefit	(70,190)	(70,190)	(65,261)	(65,261)	(65,261)	(50,405)	(64,428)	(64,428)	(64,428)	(64,428)	(64,428)	(24,345)	(569,453)
Total Costs:	9,422,962	11,315,176	12,307,779	10,211,276	12,726,175	12,630,611	11,736,666	11,322,067	13,461,815	12,624,763	12,067,797	11,813,104	91,896,000
<b>Revenues:</b>													
Authorized Cost Amortization	5,853,000	5,853,000	5,853,000	5,853,000	5,853,000	5,853,000	5,853,000	5,853,000	5,853,000	5,853,000	5,853,000	5,853,000	70,236,000
Total Revenues	5,853,000	5,853,000	5,853,000	5,853,000	5,853,000	5,853,000	5,853,000	5,853,000	5,853,000	5,853,000	5,853,000	5,853,000	70,236,000
Net Cost / (Revenue)	3,569,962	5,462,176	6,454,779	4,358,276	6,873,175	6,777,611	5,883,666	5,469,067	7,608,815	6,771,763	6,214,797	5,960,104	21,460,000
Current Month Interest**:	294,223	319,774	355,011	389,651	415,676	465,190	503,780	537,683	576,316	610,877	647,303	677,497	5,792,961
Current Month Activity	3,864,185	5,781,950	6,809,790	4,747,927	7,288,851	7,242,801	6,387,426	6,006,750	8,185,131	7,382,640	6,862,100	6,637,601	27,252,961
Ending Balance	81,420,012	87,201,962	94,030,925	98,778,852	106,067,703	113,310,504	119,697,930	125,704,680	133,889,811	141,272,451	148,134,551	154,772,152	104,827,961

\*\* Interest applied to average monthly balance as follows:  $(\text{Beginning Balance} + (\text{Net Cost}/(\text{Revenue}/2))) / (\text{Interest Rate}/12)$   
Interest rate: 4.45% 4.56% 4.71% 4.86% 4.88% 5.10% 5.20% 5.27% 5.34% 5.34% 5.38% 5.38%

E. Chow		
Capital	O&M	TOTAL
71,751,000	19,945,000.00	91,696,000.00

SCG Capital Original	%	
49,275,625		
22,799,491	0.246842398	17,711,189
13,137,099	0.14223094	10,205,212
49,318,063	0.533950032	38,311,449
7,842,966	0.084913147	6,092,603
(733,053)	-0.007936518	(569,453)
92,364,566		71,751,000 check
141,640,191	check	

**Attachment B**

**SoCalGas's Response to Cal Advocates Data Request**

**PubAdv-SCG-012-MPS, Question 2, dated January 9, 2026**

**(Includes relevant tables from "SoCalGas Response\_PubAdv-SCG-012-MPS\_  
Attachment 1.xlsm")**

**SOUTHERN CALIFORNIA GAS COMPANY**

**A.25-08-008**

**PUBLIC ADVOCATES OFFICE DATA REQUEST  
PUBADV-SCG-012-MPS**

**DATA REQUEST RECEIVED: DECEMBER 24, 2025  
RESPONSE SUBMITTED: JANUARY 9, 2026**

---

**QUESTION 2:**

Please provide the workpapers associated with the Capital expenditure \$172,596 thousand included in the Data Request Response for SoCalGas Final Response PubAdv-SCG 001-EIC.

Please provide the spreadsheets, including all formulas, calculations, and links illustrating how this capital amount is included in the SoCalGas response PubAdv-SCG 001-EIC-Q1 Attachment (2), which gets incorporated into Table RMY-1 in Exhibit No. SCG-03.

**RESPONSE 2:**

SoCalGas provides the attachment, *SoCalGas Response\_PubAdv-SCG-012-MPS\_Attachment 1.xlsm*, to help Cal Advocates reconcile the capital additions of \$159.7 million to PubAdv-SCG 001-EIC-Q1 Attachment (2) and Table RMY-1.

Please note that in *SoCalGas Response\_PubAdv-SCG 002-MPS-Q4 Attachment.xlsx* of SoCalGas's response to Question 4 of data request PubAdv-SCG-002-MPS, submitted on September 24, 2025, SoCalGas provided the details associated with the capital expenditures total of \$172,596 thousand (\$172.6 million). The \$172.6 million capital expenditures translates to capital additions in the Alteryx model from February to December 2023. See "Addition" column of "PVT-Summary" tab of *SoCalGas Response\_PubAdv-SCG-012-MPS\_Attachment 1.xlsm*. Due to an inadvertent error, an estimate of \$14 million of capital additions for the month of December 2023 (totaling \$159.7 million capital expenditures from February 2023 through December 2023) was used to calculate the capital revenue requirement for this Application, instead of actual capital additions of \$27 million for December 2023 (totaling \$172.6 million capital expenditures from February 2023 through December 2023). As reflected in *SoCalGas Response\_PubAdv-SCG 002-MPS-Q4 Attachment.xlsx*, \$172.6 million of capital expenditures were spent during this time period and is subject to review in this Application.

**Reconciliation of 2019-2023 Capital Revenue Requirement - Table RMY-1  
A.25-08-008**

	\$000		
<b>Authorized Capital Revenue Requirement</b>	<b>95,029</b>		
	<b>Alteryx</b>	<b>DIMPBA Schedule</b>	<b>Table RMY-1</b>
Depreciation	56,998	56,998	
Income Tax	34,055	34,055	
Return	130,084	130,084	
Property Tax	16,314	16,314	
Software Tax Benefit	(6,879)	(6,879)	
Tax Repairs Benefit	419	419	
<b>Actual 2019-2023 Capital Revenue Requirement</b>	<b>230,991</b>	<b>230,991</b>	<b>230,991</b>
<b>Total Undercollected Capital Revenue Requirement</b>			
	<b>135,962</b>		
<b>Tier 3 AL 6224 Recovery (Res. G-3610)</b>			
	<b>129,245</b>		
<b>Remaining Undercollection</b>			
	<b>6,717</b>		

**Summary of Annual Capital Rev Req by Year | Source: PubAdv-SCG001-EIC-Q1 Attachment (2)**

	2019	2020	2021	2022	2023	Total
Depreciation	657	4,998	11,319	17,224	22,799	56,998
Income Tax	455	3,131	6,923	10,409	13,137	34,055
Return	2,030	12,292	26,777	39,867	49,318	130,084
Property Tax		620	2,573	5,278	7,843	16,314
Software Tax Benefit	(2,125)	(2,183)	(1,333)	(523)	(715)	(6,879)
Tax Repairs Benefit					419	419
<b>Total</b>	<b>1,018</b>	<b>18,857</b>	<b>46,259</b>	<b>72,055</b>	<b>92,802</b>	<b>230,991</b>

**Table RMY-1**  
**Distribution Integrity Management Program - Actual v. Authorized**  
**DIMPBA Calculation (Revenue Requirement, \$000)**  
**Through June 30, 2025**

Authorized	O&M	Capital Revenue Requirement	Interest	DIMPBA Activity
2019	41,378	6,820		48,198
2020	42,472	19,072		61,544
2021	43,492	21,034		64,526
2022	44,333	23,220		67,553
2023	45,353	24,883		70,236
<b>Subtotal</b>	<b>217,028</b>	<b>95,029</b>		<b>312,057</b>

Actual	O&M	Capital Revenue Requirements	Interest	DIMPBA Activity
2019	43,228	1,018	(87)	44,159
2020	46,683	18,857	(45)	65,495
2021	43,638	46,259	1	89,898
2022	46,763	72,055	1,009	119,827
2023*	49,275	92,383	5,793	147,451
2024		419	8,244	8,663
2025			3,550	3,550
<b>Subtotal</b>	<b>229,587</b>	<b>230,991</b>	<b>18,465</b>	<b>479,043</b>

<b>Under/(Over Collection)</b>	12,559	135,962	18,465	166,986
<b>Deduct: DIMPBA Tier 3 Recovery</b>	(34,371)	129,245	12,968	107,842
<b>Remaining Under-Collection</b>	46,930	6,717	5,497	59,144

\* Rounding adjustment in total.

**Prior Period Adjustments Recorded (2019-2023)**

This table provides the prior period adjustments (PPA) breakdown between O&M costs, capital revenue requirement, and interest.

PPA Date	Amount Recorded	O&M	Capital Rev Req	Interest
12/1/2019	(453)		(447)	(6)
1/1/2021	180		180	
3/1/2021	(1,451)	(1,446)		(5)
8/1/2021	39	39		
3/1/2022	287		287	
5/1/2022	11		11	
6/1/2022	17		17	
9/1/2022	10		10	
1/1/2023	(1)		(1)	
3/1/2023	19		19	
12/1/2024	514		419	94
<b>Total</b>	<b>(830)</b>	<b>(1,407)</b>	<b>495</b>	<b>83</b>

**Balancing Accounts  
Output Summary**

Purpose: This PivotTable summarizes the balancing accounts outputs from the Aiteryx Output Summary tab.

Results based on the following period inputs:

**Scenario**  
Monthly\_Actuals

**Current File Year**  
2023

**Current File Month**  
Dec

Use Year and Month slicers to select the information needed.

**Year**

2023

2022

2021

2020

2019

**Month**

12

11

10

9

8

Account	Add Year	Add Month	Addition	Book Depr	Tax Expense	Return	Property Tax Book Expense
DIMPBA	2023	1	9,591,289.94	1,750,595.48	1,024,414.86	3,780,821.65	551,160.23
DIMPBA	2023	2	8,898,742.41	1,776,292.57	1,039,070.28	3,822,408.71	551,160.23
DIMPBA	2023	3	9,458,463.74	1,792,941.54	1,049,526.20	3,863,461.93	551,160.23
DIMPBA	2023	4	10,301,318.39	1,814,621.08	1,062,312.52	3,908,528.43	551,160.23
DIMPBA	2023	5	16,446,985.84	1,837,698.82	1,078,397.20	3,974,090.08	551,160.23
DIMPBA	2023	6	10,328,504.40	1,875,079.55	1,098,329.63	4,039,508.57	551,160.23
DIMPBA	2023	7	9,162,248.16	1,898,576.63	1,109,497.11	4,083,164.15	756,001.50
DIMPBA	2023	8	21,721,055.01	1,919,256.94	1,120,662.61	4,160,282.63	756,001.50
DIMPBA	2023	9	17,485,635.13	1,968,858.71	1,142,982.03	4,261,657.16	756,001.50
DIMPBA	2023	10	18,524,357.20	2,009,003.74	1,154,497.70	4,353,119.34	756,001.50
DIMPBA	2023	11	23,374,665.48	2,051,599.34	1,151,734.47	4,461,393.73	756,001.50
DIMPBA	2023	12	14,000,000.00	2,104,965.99	1,137,536.16	4,555,460.87	756,001.50
DIMPBA	<b>2023 Total</b>		<b>169,293,265.70</b>	<b>22,799,490.39</b>	<b>13,168,960.78</b>	<b>49,263,897.26</b>	<b>7,842,970.32</b>
DIMPBA	2022	1	12,807,168.92	1,258,570.84	767,110.57	2,890,891.15	326,857.47
DIMPBA	2022	2	11,477,520.25	1,289,237.21	787,338.36	2,953,485.84	326,857.47
DIMPBA	2022	3	18,682,730.74	1,317,517.81	810,271.65	3,034,361.64	326,857.47
DIMPBA	2022	4	10,180,973.10	1,358,980.30	835,380.63	3,111,759.43	326,857.47
DIMPBA	2022	5	14,184,776.21	1,383,305.68	852,489.01	3,175,279.99	326,857.47
DIMPBA	2022	6	15,763,965.39	1,416,479.80	873,666.86	3,255,546.37	326,857.47
DIMPBA	2022	7	17,541,726.24	1,451,612.35	895,775.33	3,345,735.37	551,160.23
DIMPBA	2022	8	13,320,699.28	1,491,286.70	916,967.72	3,428,179.17	551,160.23
DIMPBA	2022	9	9,897,040.36	1,521,123.37	930,238.90	3,487,080.27	551,160.23
DIMPBA	2022	10	14,049,223.60	1,543,397.94	935,205.43	3,547,900.68	551,160.23
DIMPBA	2022	11	18,515,506.18	1,575,111.04	932,973.53	3,634,472.05	551,160.23
DIMPBA	2022	12	32,014,181.34	1,617,385.86	882,588.64	3,774,625.05	551,160.23
DIMPBA	<b>2022 Total</b>		<b>188,435,511.61</b>	<b>17,224,008.89</b>	<b>10,420,006.63</b>	<b>39,639,317.01</b>	<b>5,268,106.18</b>
DIMPBA	2021	1	12,398,976.43	759,674.29	462,557.59	1,760,709.76	103,478.81
DIMPBA	2021	2	7,966,877.00	785,356.91	479,704.79	1,815,589.67	103,478.81
DIMPBA	2021	3	17,584,122.99	803,219.47	497,875.12	1,886,282.61	103,478.81
DIMPBA	2021	4	14,328,377.23	845,303.41	526,568.72	1,976,041.24	103,478.81
DIMPBA	2021	5	20,674,357.43	877,289.56	552,243.63	2,074,703.15	103,478.81
DIMPBA	2021	6	21,638,720.31	923,156.73	584,648.55	2,195,214.48	103,478.81
DIMPBA	2021	7	16,259,232.20	971,568.64	614,385.56	2,301,860.46	326,857.47
DIMPBA	2021	8	12,838,850.14	1,008,189.34	634,659.68	2,381,356.13	326,857.47
DIMPBA	2021	9	19,583,673.87	1,035,885.37	648,453.17	2,470,689.48	326,857.47
DIMPBA	2021	10	8,825,270.83	1,079,659.60	667,586.42	2,548,098.05	326,857.47
DIMPBA	2021	11	13,820,321.01	1,099,311.03	663,951.09	2,608,151.82	326,857.47
DIMPBA	2021	12	36,128,813.28	1,130,436.86	595,859.50	2,751,582.84	326,857.47
DIMPBA	<b>2021 Total</b>		<b>202,047,592.73</b>	<b>11,319,051.23</b>	<b>6,928,493.81</b>	<b>26,770,279.67</b>	<b>2,582,017.68</b>
DIMPBA	2020	1	11,034,173.97	202,308.25	132,479.31	589,596.66	0.00
DIMPBA	2020	2	9,693,557.85	282,702.99	179,371.49	653,464.40	0.00
DIMPBA	2020	3	11,967,119.08	304,317.46	197,556.55	716,669.00	0.00
DIMPBA	2020	4	9,294,681.80	330,665.47	216,818.87	778,795.47	0.00
DIMPBA	2020	5	15,717,307.26	357,984.12	238,459.63	852,073.89	0.00
DIMPBA	2020	6	19,116,935.45	392,505.56	265,033.08	954,561.17	0.00
DIMPBA	2020	7	12,668,450.20	434,879.45	291,814.75	1,047,415.46	103,478.81
DIMPBA	2020	8	16,914,182.02	463,149.08	310,037.79	1,133,239.94	103,478.81
DIMPBA	2020	9	17,729,285.94	500,626.12	330,355.23	1,234,137.77	103,478.81
DIMPBA	2020	10	16,642,542.81	540,274.96	346,556.16	1,333,845.93	103,478.81
DIMPBA	2020	11	15,375,286.45	577,182.35	352,347.49	1,426,037.98	103,478.81
DIMPBA	2020	12	42,154,274.90	611,283.73	274,881.63	1,598,323.73	103,478.81
DIMPBA	<b>2020 Total</b>		<b>198,307,797.73</b>	<b>4,997,879.56</b>	<b>3,135,711.97</b>	<b>12,318,163.39</b>	<b>620,872.85</b>
DIMPBA	2019	1	1,760,199.41	0.00	1,145.32	5,379.82	0.00
DIMPBA	2019	2	1,298,633.74	3,849.24	4,109.64	14,715.54	0.00
DIMPBA	2019	3	4,340,859.03	6,786.27	8,267.32	31,914.01	0.00
DIMPBA	2019	4	2,616,745.25	16,222.45	14,999.53	53,096.43	0.00
DIMPBA	2019	5	7,932,317.37	21,789.38	22,115.83	85,195.59	0.00
DIMPBA	2019	6	6,491,389.54	38,914.86	34,576.22	129,043.67	0.00
DIMPBA	2019	7	5,206,541.65	53,035.11	44,240.76	164,436.69	0.00
DIMPBA	2019	8	9,237,676.73	64,403.29	52,602.60	208,101.79	0.00
DIMPBA	2019	9	6,107,705.47	86,842.21	64,321.76	254,359.99	0.00
DIMPBA	2019	10	11,566,511.27	99,048.15	68,509.99	307,527.22	0.00
DIMPBA	2019	11	7,778,174.01	124,663.39	75,769.63	365,525.39	0.00
DIMPBA	2019	12	27,816,865.99	141,716.30	11,061.64	472,809.82	0.00
DIMPBA	<b>2019 Total</b>		<b>92,153,619.46</b>	<b>657,270.66</b>	<b>401,720.25</b>	<b>2,092,105.95</b>	<b>0.00</b>
<b>DIMPBA Total</b>			<b>850,237,787.24</b>	<b>56,997,700.73</b>	<b>34,054,893.44</b>	<b>130,083,763.28</b>	<b>16,313,967.04</b>
<b>Grand Total</b>			<b>850,237,787.24</b>	<b>56,997,700.73</b>	<b>34,054,893.44</b>	<b>130,083,763.28</b>	<b>16,313,967.04</b>

**Attachment C**

**SoCalGas's Response to Cal Advocates Data Request**

**PubAdv-SCG-013-MPS, Question 1, dated February 2, 2026**

**(Included relevant tables from "PubAdv-SCG-013-MPS\_Attachment.xlsm")**

**SOUTHERN CALIFORNIA GAS COMPANY**  
**A.25-08-008**  
**PUBLIC ADVOCATES OFFICE DATA REQUEST**  
**PUBADV-SCG-013-MPS**  
**DATA REQUEST RECEIVED: JANUARY 23, 2026**  
**RESPONSE SUBMITTED: FEBRUARY 2, 2026**

---

**QUESTION 1:**

Please utilize the Alteryx software to modify the Capital Addition input from \$14 million to \$27 million, as indicated in SoCalGas Response\_PubAdv-SCG-012-MPS Q (2). Please provide the following values: Book Depreciation, Tax Expense, Return, and Property Tax Book Expense. Ensure that these values are presented in the same format as the Excel spreadsheet Tab PVT-Summary included in SoCalGas Response\_PubAdv-SCG-012-MPS\_Attachment 1 (2).

**RESPONSE 1:**

Please see attachment titled *PubAdv-SCG-013-MPS\_Attachment.xlsx*. Based on the requested modification to the Capital Addition input from \$14 million to \$27 million, the revised capital revenue requirement is \$230,989 thousand, representing a \$2 thousand decrease from the original revenue requirement. Subsequent adjustments impacting earlier months in 2023 were identified and are included in this requested modification to the Alteryx file. As a result of these adjustments, there are lower cumulative plant balances earlier in 2023 used as the basis for calculating the components of capital revenue requirement (depreciation, income taxes, and return), resulting in a marginally lower revenue requirement.

**Summary of Capital Revenue Requirement**

**A.25-08-008**

	<b>\$000</b>
<b>Authorized Capital Revenue Requirement</b>	<b>95,029</b>
Depreciation	56,993
Income Tax	34,032
Return	130,110
Property Tax	16,314
Software Tax Benefit	(6,879)
Tax Repairs Benefit	419
<b>Actual Capital Revenue Requirement</b>	<b>230,989</b>
<b>Total Undercollected Capital Revenue Requirement</b>	<b>135,960</b>
<b>Tier 3 AL 6224 Recovery (Res. G-3610)</b>	<b>129,245</b>
<b>Remaining Undercollection</b>	<b>6,715</b>

**Balancing Accounts  
Output Summary**

Purpose: This PivotTable summarizes the balancing accounts outputs from the Alteryx Output Summary tab.

**Results based on the following period inputs:**

**Scenario**  
Monthly\_Actuals

**Current File Year**  
2023

**Current File Month**  
Dec

**Use Year and Month slicers to select the information needed.**

**Year**  
2023  
2022  
2021  
2020  
2019

**Month**  
12  
11  
10  
9  
8

Account	Add Year	Add Month	Addition	Book Depr	Tax Expense	Return	Property Tax Book Expense
DIMPBA	2023	1	9,591,289.94	1,750,595.48	1,024,414.86	3,780,821.65	551,160.23
DIMPBA	2023	2	8,898,742.41	1,776,292.57	1,039,070.26	3,822,408.71	551,160.23
DIMPBA	2023	3	9,282,883.60	1,792,941.54	1,049,426.47	3,862,942.91	551,160.23
DIMPBA	2023	4	10,290,931.68	1,814,217.82	1,061,993.25	3,907,461.05	551,160.23
DIMPBA	2023	5	16,427,775.09	1,837,271.71	1,078,058.03	3,972,938.01	551,160.23
DIMPBA	2023	6	10,327,557.14	1,874,608.32	1,097,966.90	4,038,299.95	551,160.23
DIMPBA	2023	7	9,156,021.37	1,898,103.23	1,109,132.64	4,081,937.53	756,001.50
DIMPBA	2023	8	21,678,045.75	1,918,769.23	1,120,282.81	4,158,913.84	756,001.50
DIMPBA	2023	9	17,485,635.13	1,968,272.22	1,142,551.13	4,260,165.08	756,001.50
DIMPBA	2023	10	18,490,936.65	2,008,417.26	1,154,077.36	4,351,532.83	756,001.50
DIMPBA	2023	11	23,374,665.48	2,050,936.10	1,151,275.42	4,459,713.24	756,001.50
DIMPBA	2023	12	27,183,026.74	2,104,302.75	1,117,862.66	4,592,582.26	756,001.50
DIMPBA	<b>2023 Total</b>		<b>182,187,510.98</b>	<b>22,794,728.23</b>	<b>13,146,111.81</b>	<b>49,289,717.07</b>	<b>7,842,970.32</b>
DIMPBA	2022	1	12,807,168.92	1,258,570.84	767,110.57	2,890,891.15	326,857.47
DIMPBA	2022	2	11,477,520.25	1,289,237.21	787,338.36	2,953,485.84	326,857.47
DIMPBA	2022	3	18,682,730.74	1,317,517.81	810,271.65	3,034,361.64	326,857.47
DIMPBA	2022	4	10,180,973.10	1,358,980.30	835,380.63	3,111,759.43	326,857.47
DIMPBA	2022	5	14,184,776.21	1,383,305.68	852,489.01	3,175,279.99	326,857.47
DIMPBA	2022	6	15,763,965.39	1,416,479.80	873,666.86	3,255,546.37	326,857.47
DIMPBA	2022	7	17,541,726.24	1,451,612.35	895,775.33	3,345,735.37	551,160.23
DIMPBA	2022	8	13,320,699.28	1,491,286.70	916,967.72	3,428,179.17	551,160.23
DIMPBA	2022	9	9,897,040.36	1,521,123.37	930,238.90	3,487,080.27	551,160.23
DIMPBA	2022	10	14,049,223.60	1,543,397.94	935,205.43	3,547,900.68	551,160.23
DIMPBA	2022	11	18,515,506.18	1,575,111.04	932,973.53	3,634,472.05	551,160.23
DIMPBA	2022	12	32,014,181.34	1,617,385.86	882,588.64	3,774,625.05	551,160.23
DIMPBA	<b>2022 Total</b>		<b>188,435,511.61</b>	<b>17,224,008.89</b>	<b>10,420,006.63</b>	<b>39,639,317.01</b>	<b>5,268,106.18</b>
DIMPBA	2021	1	12,398,976.43	759,674.29	462,557.59	1,760,709.76	103,478.81
DIMPBA	2021	2	7,966,877.00	785,356.91	479,704.79	1,815,589.67	103,478.81
DIMPBA	2021	3	17,584,122.99	803,219.47	497,875.12	1,886,282.61	103,478.81
DIMPBA	2021	4	14,328,377.23	845,303.41	526,568.72	1,976,041.24	103,478.81
DIMPBA	2021	5	20,674,357.43	877,289.56	552,243.63	2,074,703.15	103,478.81
DIMPBA	2021	6	21,638,720.31	923,156.73	584,648.55	2,195,214.48	103,478.81
DIMPBA	2021	7	16,259,232.20	971,568.64	614,385.56	2,301,860.46	326,857.47
DIMPBA	2021	8	12,638,850.14	1,008,189.34	634,659.68	2,381,356.13	326,857.47
DIMPBA	2021	9	19,583,673.87	1,035,885.37	648,453.17	2,470,689.48	326,857.47
DIMPBA	2021	10	8,825,270.83	1,079,659.60	667,586.42	2,548,098.05	326,857.47
DIMPBA	2021	11	13,820,321.01	1,099,311.03	663,951.09	2,608,151.82	326,857.47
DIMPBA	2021	12	36,128,813.28	1,130,436.86	595,859.50	2,751,582.84	326,857.47
DIMPBA	<b>2021 Total</b>		<b>202,047,592.73</b>	<b>11,319,051.23</b>	<b>6,928,493.81</b>	<b>26,770,279.67</b>	<b>2,582,017.68</b>
DIMPBA	2020	1	11,034,173.97	202,308.25	132,479.31	589,598.66	0.00
DIMPBA	2020	2	9,693,557.85	282,702.99	179,371.49	653,464.40	0.00
DIMPBA	2020	3	11,967,119.08	304,317.46	197,556.55	716,669.00	0.00
DIMPBA	2020	4	9,294,681.80	330,665.47	216,818.87	778,795.47	0.00
DIMPBA	2020	5	15,717,307.26	357,984.12	238,459.63	852,073.89	0.00
DIMPBA	2020	6	19,116,935.45	392,505.56	265,033.08	954,561.17	0.00
DIMPBA	2020	7	12,668,450.20	434,879.45	291,814.75	1,047,415.46	103,478.81
DIMPBA	2020	8	16,914,182.02	463,149.08	310,037.79	1,133,239.94	103,478.81
DIMPBA	2020	9	17,729,285.94	500,626.12	330,355.23	1,234,137.77	103,478.81
DIMPBA	2020	10	16,642,542.81	540,274.96	346,556.16	1,333,845.93	103,478.81
DIMPBA	2020	11	15,375,286.45	577,182.35	352,347.49	1,426,037.98	103,478.81
DIMPBA	2020	12	42,154,274.90	611,283.73	274,881.63	1,596,323.73	103,478.81
DIMPBA	<b>2020 Total</b>		<b>198,307,797.73</b>	<b>4,997,879.56</b>	<b>3,135,711.97</b>	<b>12,318,163.39</b>	<b>620,872.85</b>
DIMPBA	2019	1	1,760,199.41	0.00	1,145.32	5,379.82	0.00
DIMPBA	2019	2	1,298,633.74	3,849.24	4,109.64	14,715.54	0.00
DIMPBA	2019	3	4,340,859.03	6,786.27	8,267.32	31,914.01	0.00
DIMPBA	2019	4	2,616,745.25	16,222.45	14,999.53	53,096.43	0.00
DIMPBA	2019	5	7,932,317.37	21,789.38	22,115.83	85,195.59	0.00
DIMPBA	2019	6	6,491,389.54	38,914.86	34,576.22	129,043.67	0.00
DIMPBA	2019	7	5,206,541.65	53,035.11	44,240.75	164,436.69	0.00
DIMPBA	2019	8	9,237,676.73	64,403.29	52,602.60	208,101.79	0.00
DIMPBA	2019	9	6,107,705.47	86,842.21	64,321.76	254,369.99	0.00
DIMPBA	2019	10	11,566,511.27	99,048.15	68,509.99	307,527.22	0.00
DIMPBA	2019	11	7,778,174.01	124,663.39	75,769.63	365,525.39	0.00
DIMPBA	2019	12	27,816,865.99	141,716.30	11,061.64	472,809.82	0.00
DIMPBA	<b>2019 Total</b>		<b>92,153,619.46</b>	<b>657,270.66</b>	<b>401,720.25</b>	<b>2,092,105.95</b>	<b>0.00</b>
<b>DIMPBA Total</b>			<b>863,132,032.52</b>	<b>56,992,938.57</b>	<b>34,032,044.47</b>	<b>130,109,583.10</b>	<b>16,313,967.04</b>
<b>Grand Total</b>			<b>863,132,032.52</b>	<b>56,992,938.57</b>	<b>34,032,044.47</b>	<b>130,109,583.10</b>	<b>16,313,967.04</b>

**Attachment D**

**SoCalGas's Response to Cal Advocates Data Request**

**PubAdv-SCG-012-MPS, Question 1, dated December 12, 2025**

**SOUTHERN CALIFORNIA GAS COMPANY**

**A.25-08-008**

**PUBLIC ADVOCATES OFFICE DATA REQUEST  
PUBADV-SCG-012-MPS**

**DATA REQUEST RECEIVED: DECEMBER 3, 2025  
RESPONSE SUBMITTED: DECEMBER 12, 2025**

**QUESTION 1:**

I want clarification on the \$172,596 capital amount mentioned in the Data Request response for SoCalGas Final Response PubAdv-SCG 001-EIC. Specifically, I'm interested in understanding how this amount is included in the SoCalGas Response PubAdv-SCG 001-EIC-Q1 Attachment (2) and how it flows into Table RMY-1 in Exhibit No. SCG-03.

Additionally, if the SCG team has the spreadsheet that shows the calculations for the capital expense incorporated into Table RMY-1, that would be very helpful, and there is no need to schedule a meeting.

**RESPONSE 2:**

The table below groups expenditures based on when they contributed to the revenue requirement in this Application during the specified time periods.

<b>Cost Category</b>	<b>DIMP Expenditures (\$ in thousands)</b>
Year 2023 (February to December) Capital	\$172,596

**Table RMY-1  
Distribution Integrity Management Program - Actual v. Authorized  
DIMPBA Calculation (Revenue Requirement, \$000)  
Through June 30, 2025**

<b>Authorized</b>	<b>O&amp;M</b>	<b>Capital Revenue Requirement</b>	<b>Interest</b>	<b>DIMPBA Activity</b>
2019	41,378	6,820		48,198
2020	42,472	19,072		61,544
2021	43,492	21,034		64,526
2022	44,333	23,220		67,553
2023	45,353	24,883		70,236
<b>Subtotal</b>	<b>217,028</b>	<b>95,029</b>		<b>312,057</b>

<b>Actual</b>	<b>O&amp;M</b>	<b>Capital Revenue Requirement</b>	<b>Interest</b>	<b>DIMPBA Activity</b>
2019	43,228	1,018	(87)	44,159
2020	46,683	18,857	(45)	65,495
2021	43,638	46,259	1	89,898
2022	46,763	72,055	1,009	119,827
2023	49,275	92,383	5,793	147,452
2024*		419	8,244	8,663
2025			3,550	3,550
<b>Subtotal</b>	<b>229,587</b>	<b>230,991</b>	<b>18,465</b>	<b>479,043</b>

<b>Under/(Over) Collection</b>	12,559	135,962	18,465	166,986
<b>DIMPBA Tier 3 AL 6224 Recovery (Resolution G-3610)</b>	(34,371)	129,245	12,968	107,842
<b>Remaining Under- Collection</b>	46,930	6,717	5,497	59,144

SOUTHERN CALIFORNIA GAS COMPANY

A.25-08-008

PUBLIC ADVOCATES OFFICE DATA REQUEST  
PUBADV-SCG-012-MPS

DATA REQUEST RECEIVED: DECEMBER 3, 2025  
RESPONSE SUBMITTED: DECEMBER 12, 2025

---

**RESPONSE 1:**

The \$172,596 thousand is capital expenditure, not revenue requirement. Table RMY-1 in Exhibit SCG-03 is for revenue requirement, not capital expenditures. Therefore, the \$172,596 thousand is not directly in Table RMY-1.

Table RMY-1 shows the capital revenue requirement (depreciation, return, and taxes) incurred once capital expenditures have become plant-in-service, or assets. In addition, SoCalGas calculates DIMP capital revenue requirement on an aggregated basis, using total plant additions since January 1, 2019, the start of SoCalGas's GRC cycle. Therefore, \$172,596 thousand of capital expenditure is a subset of the total plant additions used to calculate depreciation, return, and taxes (e.g., plant additions from February 2023 through December 2023). Therefore, the revenue requirement directly associated with the \$172,596 thousand capital expenditure is embedded in the amounts recorded to DIMPBA on a monthly basis. Since Table RMY-1 shows actual capital revenue requirement on an aggregated basis, SoCalGas reduced the total recorded amount by the amount approved in Resolution G-3610 in order to calculate the remaining capital revenue requirement of \$6,717 thousand that is associated with \$172,596 thousand of capital expenditures.

To calculate the components of capital revenue requirement, SoCalGas utilizes an Alteryx based Excel workbook that automates the calculation of depreciation, return, and taxes recorded to DIMPBA on an aggregated basis. Monthly DIMP plant additions and book depreciation are inputs into the calculation, where depreciation expense is calculated as:

$$\text{Plant Balance} * \text{Depreciation Rate}$$

Based on these inputs, the Alteryx model calculates ratebase as follows:

$$\text{Plant Balance} - \text{Accumulated Depreciation} - \text{Deferred Taxes}$$

Return on ratebase is then calculated as:

$$\text{Ratebase} * \text{Authorized Rate of Return}$$

The resulting return is used to calculate an estimate of income tax expense as follows:

$$\text{Federal \& State Tax Rate} * (\text{Return} - \text{Book to Tax Timing Differences})$$

Property tax is calculated as:

$$\text{Ratebase} * \text{Property Tax Rate}$$

Tax repair benefits are calculated as follows:

$$\text{Plant Additions} * \text{Average Qualifying Percent for Deduction} * \text{Federal \& State Tax Rate} * \text{Tax Gross Up Factor}$$

**Attachment E**

**SoCalGas's Response to Cal Advocates Data Request**

**PubAdv-SCG-012-MPS, Questions 5 and 6, dated January 9, 2026**

**SOUTHERN CALIFORNIA GAS COMPANY**  
**A.25-08-008**  
**PUBLIC ADVOCATES OFFICE DATA REQUEST**  
**PUBADV-SCG-012-MPS**  
**DATA REQUEST RECEIVED: DECEMBER 24, 2025**  
**RESPONSE SUBMITTED: JANUARY 9, 2026**

---

**QUESTION 5:**

Please provide any alternative methods or tools (other than the Alteryx model) that SoCalGas can share with Cal Advocates to enable independent verification of the \$172,596 thousand capital expenditure and its flow to the revenue requirement in Table RMY-1, Exhibit No. SCG-03, page RMY-4.

**RESPONSE 5:**

SoCalGas does not have an alternative method or tool available to share with Cal Advocates. Instead, SoCalGas has attached *SoCalGas Response\_PubAdv-SCG-012-MPS\_Attachment 1.xlsm* with the output sheets of the Alteryx model that clearly links the revenue requirement components to SCG-03-WP and Table RMY-1.

Consistent with Rule 10.4 of the CPUC's Rules of Practice and Procedure, SoCalGas is available to meet with Cal Advocates to provide a walkthrough of the workflow of the Alteryx model.

**SOUTHERN CALIFORNIA GAS COMPANY**

**A.25-08-008**

**PUBLIC ADVOCATES OFFICE DATA REQUEST  
PUBADV-SCG-012-MPS**

**DATA REQUEST RECEIVED: DECEMBER 24, 2025  
RESPONSE SUBMITTED: JANUARY 9, 2026**

---

**QUESTION 6:**

Please detail any concerns associated with sharing the Alteryx model or related information, and explain whether limited access could be provided to address Cal Advocates' request.

**RESPONSE 6:**

Based on SoCalGas's information and belief, Cal Advocates does not have an active Alteryx license which is required of all users of the Alteryx software. As an alternative, and consistent with Rule 10.4 of the CPUC's Rules of Practice and Procedure, SoCalGas is available to meet with Cal Advocates to provide a walkthrough of the workflow of the Alteryx model.