

Company: Southern California Gas Company  
Application: A.25-08-008  
Exhibit: SCG-07  
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)

**SUPPLEMENTAL REBUTTAL TESTIMONY OF RAE MARIE YU  
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY**

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

**May 18, 2026**

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**ATTACHMENTS**

ATTACHMENT A – Cal Advocates’ Response to SoCalGas Data Request SCG-CalAdvocates-002, Question 1, dated May 5, 2026 (includes relevant tables regarding Cal Advocates’ updated capital revenue requirement calculations from Cal Advocates workbook “A2508008 Public Advocates Office Revenue Requirement Calculation on SCG-Sierra-CA-04-WP Supplemental.xlsm”)

ATTACHMENT B – SoCalGas’s response to Cal Advocates’ Data Request PubAdv-SCG-012-MPS, Question 4, dated January 9, 2026

1                                   **SUPPLEMENTAL REBUTTAL TESTIMONY OF RAE MARIE YU**  
2                                   **ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY**

3 **I.       PURPOSE AND OVERVIEW OF TESTIMONY**

4                   Pursuant to the Administrative Law Judge’s (ALJ) Ruling Requiring Supplemental  
5 Testimony and Modifying the Proceeding Schedule dated March 17, 2026 (Ruling), Southern  
6 California Gas Company (SoCalGas) provides the following supplemental rebuttal testimony.  
7 The purpose of this supplemental rebuttal testimony is to address the supplemental testimony  
8 from the Public Advocates Office at the California Public Utilities Commission (Cal Advocates),  
9 submitted by witnesses Emily Chow and Maricela Sierra on April 17, 2026, regarding the  
10 Application of SoCalGas to Recover Costs Recorded in the Distribution Integrity Management  
11 Program (DIMP) Balancing Account (DIMPBA) from January 1, 2019, to December 31, 2023  
12 (Application), as set forth in Exhibits (Ex.) CA-03 and CA-04.

13               As explained below, Cal Advocates’ supplemental testimony does not cure the errors  
14 identified in the Ruling or in SoCalGas’s rebuttal testimony. In particular:

- 15               • Cal Advocates continues to conflate capital expenditures with capital-related revenue  
16               requirement;
- 17               • Cal Advocates’ revised revenue requirement analysis still fails to account for the ongoing  
18               capital revenue requirement previously authorized in Resolution G-3610 and reflected in  
19               SoCalGas’s revenue requirement accounting; and
- 20               • Cal Advocates does not provide sufficient detail regarding its proposed capital  
21               expenditure disallowance to enable SoCalGas to recalculate the associated capital  
22               revenue requirement.

23 **II.       RESPONSE TO CAL ADVOCATES’ SUPPLEMENTAL TESTIMONY**

24               **A.       Clarification of Capital Expenditures versus Capital Revenue Requirement**

25               Cal Advocates’ supplemental testimony from witness Chow includes a general discussion  
26 of ratemaking terms such as revenue requirement, Operations and Maintenance (O&M)  
27 expenses, capital revenue requirement, and interest.<sup>1</sup> While that discussion is generally accurate,  
28 Cal Advocates goes on to conflate capital expenditures with capital revenue requirement in

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<sup>1</sup> Report on the Results of Operations for SoCalGas DIMPBA of witness Emily Chow on behalf of Cal Advocates, Supplemental Testimony: Operations and Maintenance and Capital Cost (April 17, 2026), (Ex. CA-03) at 5-6.

1 witness Sierra’s discussion of the methodology that Cal Advocates employed to calculate the  
2 revenue requirement it recommends for adoption.<sup>2</sup>

3 SoCalGas’s DIMP revenue requirement comprises of O&M expenses, capital-related  
4 costs, and interest. The terms “capital-related costs” and “capital revenue requirement” may be  
5 used interchangeably and include depreciation expense, return, and associated taxes.<sup>3</sup> Capital  
6 expenditures, however, are the costs the utility pays to acquire or improve fixed assets (e.g.,  
7 property, machinery, equipment, etc.). Such costs are recorded to Construction Work in Progress  
8 (CWIP) until the asset is placed in service (i.e., becomes used and useful). SoCalGas presented  
9 these capital expenditures for review in its prepared direct testimony (Ex. SCG-01);<sup>4</sup> they are  
10 also discussed in Ex. CA-01<sup>5</sup> and Ex. CA-03. At the time an asset is placed in service, the total  
11 capital expenditures incurred move from CWIP to Utility Plant. Capital revenue requirement is  
12 calculated over the total life of the constructed asset using month-end Utility Plant balances.  
13 Therefore, SoCalGas records capital revenue requirement to the DIMPBA once the related  
14 projects are completed and placed in service (i.e., added to Utility Plant), such that the assets are  
15 providing service to ratepayers.

16 In Table SFW-1 of Ex. SCG-05, SoCalGas presents \$219.5 million in total expenditures  
17 for review: \$46.9 million in O&M expenses and \$172.6 million in capital expenditures.<sup>6</sup> The  
18 revenue requirement associated with the \$219.5 million in total expenditures requested in this  
19 Application is \$59.1 million: \$46.9 million in O&M expenses, \$6.7 million in capital revenue  
20 requirement, and \$5.5 million in interest.<sup>7</sup>

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<sup>2</sup> Report on the Results of Operations for SoCalGas DIMPBA of witness Maricela Sierra on behalf of Cal Advocates, Supplemental Testimony: DIMPBA Revenue Requirement and Rates (April 17, 2026) (Ex. CA-04) at 7-9.

<sup>3</sup> Prepared Direct Testimony of Rae Marie Yu on behalf of SoCalGas, Chapter III (Ex. SCG-03) at RMY-3.

<sup>4</sup> Prepared Direct Testimony of Travis T. Sera on behalf of SoCalGas, Chapter I (Ex. SCG-01) at TTS-9-11.

<sup>5</sup> Report on the Results of Operations for SoCalGas DIMPBA of witness Emily Chow on behalf of Cal Advocates (February 13, 2026) (Ex. CA-01).

<sup>6</sup> Prepared Rebuttal Testimony of Travis T. Sera, Mark Forster, and Shaena Walker on behalf of SoCalGas, Chapter V (Ex. SCG-05) at SFW-3.

<sup>7</sup> These amounts were presented in Ex. SCG-03 at RMY-4 (Table RMY-1) and are discussed in Ex. CA-02 and Ex. CA-04.

1           **B.     Cal Advocates’ Revenue Requirement Proposal is Erroneous as it Continues**  
2           **to Conflate Capital Expenditures with Capital Revenue Requirement**

3           Upon review of Tables 4-2 through 4-6 of Cal Advocates’ supplemental testimony<sup>8</sup> and  
4 supporting workbook calculations,<sup>9</sup> SoCalGas finds that Cal Advocates continues to erroneously  
5 calculate 2023 actual capital revenue requirement. In Table 4-6, Cal Advocates recommended  
6 \$78.2 million capital revenue requirement for 2023, derived by adding: (1) \$71.8 million in  
7 capital expenditures from February 1, 2023, to December 31, 2023;<sup>10</sup> (2) \$7.1 million in capital  
8 revenue requirement recorded to the DIMPBA in January 2023;<sup>11</sup> and (3) a software tax benefit  
9 (deduction) of -\$0.7 million recorded to the DIMPBA from February 1, 2023, to December 31,  
10 2023.<sup>12</sup>

11           As discussed above, capital expenditures are not the same as capital revenue requirement.  
12 Therefore, adding \$71.8 million in capital expenditures and \$6.4 million<sup>13</sup> in capital revenue  
13 requirement conflates different measures and is akin to adding different units of measurement  
14 such as hours and miles, resulting in a logically flawed calculation. This premise was  
15 understood by Cal Advocates, as witness Chow stated in Cal Advocates’ supplemental testimony  
16 that:

17           [F]or capital, a \$1.00 reduction in capital expenditures does not mean a \$1.00  
18 reduction in revenue requirement for that same year. Because capital is recovered  
19 over the lifetime of a capital asset, a large capital downward adjustment results in  
20 a much smaller annual capital revenue requirement impact compared to O&M.<sup>14</sup>

21           However, Cal Advocates’ calculation methodology, as explained by witness Sierra in  
22 supplemental testimony, contradicts this premise. Witness Sierra states that:

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<sup>8</sup> Ex. CA-04 at 3 (Table 4-2), 5 (Table 4-3), 6 (Table 4-4), 9 (Table 4-5), and 10 (Table 4-6).

<sup>9</sup> See Attachment A, Cal Advocates’ Response to SoCalGas Data Request SCG-CalAdvocates-002, Question 1, dated May 5, 2026. SoCalGas has included relevant tables regarding Cal Advocates updated capital revenue requirement calculations from Cal Advocates workbook “A2508008 Public Advocates Office Revenue Requirement Calculation on SCG-Sierra-CA-04-WP Supplemental.xlsm.”

<sup>10</sup> Ex. CA-01 (Chow) at 2, Table 1-1.

<sup>11</sup> Ex. CA-04 (Sierra) at 5, Table 4-3: Summation of Depreciation, Income Taxes, Return, Property Taxes, Software Tax Benefit for Jan-23.

<sup>12</sup> *Id.*, Summation of Software Tax Benefit for Feb-23 to Dec-23.

<sup>13</sup> \$6.4 million is the sum of January 2023 capital revenue requirement of \$7.1 million and -\$0.7 million software tax benefit.

<sup>14</sup> Ex. CA-03 (Chow) at 6.

1 Cal Advocates applied the proportional basis cost relationship (percentage) derived  
2 from [SoCalGas’s] Alteryx outputs to its recommended Capital and O&M revenue  
3 requirement to show the relative composition of Cal Advocates’ recommended  
4 2023 revenue requirement and added January 2023 to the totals.<sup>15</sup>

5 Cal Advocates took its proposal of \$71.8 million for capital expenditures incurred during  
6 the period of February 1, 2023, to December 31, 2023, and pro-rated that amount among the  
7 components of capital revenue requirement (depreciation, return, income taxes, and property  
8 taxes) without applying a depreciation or return calculation to a revised Utility Plant balance,  
9 which ultimately results in the same figure of \$71.8 million.<sup>16</sup> In effect, Cal Advocates treated  
10 the proposed capital expenditures as if they were dollar-for-dollar equal to the annual capital  
11 revenue requirement.

12 Properly calculated, depreciation expense is derived from approved depreciation rates  
13 applied to Utility Plant balances, which spread recovery over the assets’ useful lives. Although  
14 SoCalGas provided the equations to calculate the components of capital revenue requirement,  
15 Cal Advocates did not attempt to use that information to calculate the individual components  
16 correctly to estimate revenue requirement.<sup>17</sup> Instead, Cal Advocates pro-rated capital  
17 expenditures and proposed the result as capital revenue requirement, which is flawed, inaccurate,  
18 and misleading.

19 **C. Cal Advocates’ Revenue Requirement Calculation Does Not Even Fully**  
20 **Account for Amounts Approved in Resolution G-3610**

21 In my Prepared Rebuttal Testimony (Ex. SCG-06), I explained that Cal Advocates did  
22 not account for the revenue requirement amounts previously approved by the California Public  
23 Utilities Commission (Commission or CPUC) in Resolution G-3610, including (1) O&M  
24 expenses and capital revenue requirement for January 2023; and (2) ongoing capital revenue  
25 requirement recorded to the DIMPBA from February 2023 through December 2023.<sup>18</sup> In its  
26 attempt to address the second question of the Ruling—“[h]ow prior Commission approvals of

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<sup>15</sup> Ex. CA-04 (Sierra) at 7.

<sup>16</sup> Utility Plant balances must be depreciated to calculate a corresponding revenue requirement.

<sup>17</sup> Ex. SCG-06 (Yu), Attachment D.

<sup>18</sup> Ex. SCG-06 (Yu) at RMY-2-4.

1 SoCalGas’ DIMP costs and expenditures factor into its analysis,”<sup>19</sup> Cal Advocates indicated that  
2 amounts recorded to the DIMPBA for January 2023 and approved in Resolution G-3610 were  
3 not included in its O&M and capital revenue requirement calculations originally presented in Ex.  
4 CA-02.<sup>20</sup> While Cal Advocates claims that it updated its calculation to include the under-  
5 collected revenue requirement previously approved in Resolution G-3610, the capital revenue  
6 requirement shown in Table 4-3 of Ex. CA-04 remains erroneous as it continues to be based on a  
7 flawed methodology that, among other issues, conflates capital expenditures and revenue  
8 requirement and does not reflect the ongoing capital revenue requirement authorized in that  
9 Resolution.<sup>21</sup>

10 Cal Advocates failed to recognize that the 2023 capital revenue requirement of \$92.383  
11 million shown in SoCalGas’s Table RMY-1<sup>22</sup> already includes \$79.0 million in ongoing capital  
12 revenue requirement approved in Resolution G-3610. Instead, Cal Advocates proposed a  
13 revenue requirement of \$78.2 million for January 1, 2023, to December 31, 2023,<sup>23</sup> which is \$0.8  
14 million less than the amount the Commission had already approved for recovery. Resolution G-  
15 3610 found that “SoCalGas continued to balance on-going capital revenue requirement  
16 associated with the O&M and capital projects included in [Advice Letter (AL)] 6224-G for the  
17 remainder of the [Test Year (TY)] 2019 [General Rate Case (GRC)] cycle from February 1,  
18 2023, through December 31, 2023, as well as incremental interest associated with the approved  
19 O&M and capital projects, currently through June 2025, resulting in additional under-collections  
20 of \$79.0 million and \$11.8 million, respectively,”<sup>24</sup> and that “[a] true up to account for these  
21 additional under-collections and offsets results in an updated total under-collection of \$107.8  
22 million ongoing revenue requirement through December 31, 2023.”<sup>25</sup> It is important to note that  
23 SoCalGas calculates and records revenue requirement to the DIMPBA on a total program basis  
24 rather than on an individual project basis.

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<sup>19</sup> Ruling at 3.

<sup>20</sup> Ex. CA-04 (Sierra) at 3, 7-8.

<sup>21</sup> *Id.* at 7-8.

<sup>22</sup> Ex. SCG-03 (Yu) at RMY-4, Table RMY-1.

<sup>23</sup> Ex. CA-04 (Sierra) at 10, Table 4-6.

<sup>24</sup> Resolution G-3610 at 8 (Finding 10).

<sup>25</sup> *Id.* at 8 (Finding 12).

To clarify the amount at issue in this Application and address the confusion identified in the Ruling,<sup>26</sup> SoCalGas presents Table RMY 7-1 below. Table RMY 7-1 reproduces the information presented in Table RMY-1 of Ex. SCG-03 and adds a “Recovery Mechanism” column distinguishing between amounts approved and recovered through AL 6224/Resolution G-3610 and the remaining under-collection requested in the Application.<sup>27</sup>

**Table RMY 7-1**  
**Distribution Integrity Management Program – Actual v. Authorized**  
**DIMPBA Calculation (Revenue Requirement, \$000)**  
**Through June 30, 2025, with Recovery Mechanism**

<b>Authorized</b>	<b>O&amp;M</b>	<b>Capital Revenue Requirement</b>	<b>Interest</b>	<b>DIMPBA Activity</b>	<b>Recovery Mechanism</b>
<b>Subtotal</b>	217,028	95,029		312,057	
<b>Actual</b>	<b>O&amp;M</b>	<b>Capital Revenue Requirement</b>	<b>Interest</b>	<b>DIMPBA Activity</b>	<b>Recovery Mechanism</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>	229,587	230,991	18,465	479,043	
<b>Under/(Over) Collection</b>	12,559	135,962	18,465	166,986	AL 6224 & Application
<b>DIMPBA Tier 3 AL 6224 Recovery (Resolution G-3610)</b>	(34,371)	129,245	12,968	107,842	AL 6224
<b>Remaining Under-Collection</b>	<b>46,930</b>	<b>6,717</b>	<b>5,497</b>	<b>59,144</b>	<b>Application</b>

<sup>26</sup> Ruling at 2.

<sup>27</sup> Ex. SCG-06 (Yu) at RMY-3–RMY-4; Ruling at 2.

1 Utilizing the last three rows of Table RMY 7-1 above—where “AL 6224 & Application”  
2 represents the total revenue requirement and “AL 6224” represents the amount already recovered  
3 through Resolution G-3610—the revenue requirement SoCalGas is requesting in this Application  
4 reflects a simple reconciliation:

$$5 \quad [AL\ 6224\ \&\ Application] - [AL\ 6224] = [Application]$$

6 **D. Cal Advocates’ Proposed Adjustments Would Require Refund of Amounts**  
7 **Previously Authorized in Resolution G-3610**

8 Witness Sierra’s supplemental testimony states, “Cal Advocates did not contest or  
9 recommend any refunds for these previously approved amounts.”<sup>28</sup> However, Table 4-6 of Cal  
10 Advocates’ supplemental testimony contradicts that statement and the reconciliation noted  
11 above.<sup>29</sup> In Cal Advocates’ Table 4-6, reproduced below as Figure RMY 7-1 with the labels “1,”  
12 “2,” and “3” added by SoCalGas, the “Remaining Under-Collection” is calculated as follows:

- 13 1. Cal Advocates calculates a revised total capital revenue requirement of \$216.792  
14 million for 2019–2023, inclusive of amounts authorized in Resolution G-3610 and  
15 amounts under review in this Application.
- 16 2. Cal Advocates subtracts the GRC-authorized revenue requirement already recovered  
17 in rates (\$95.029 million), yielding an **undercollection** of \$121.763 million (i.e.,  
18 amounts requested in AL 6224 and under review in this Application).
- 19 3. Cal Advocates then subtracts the amount authorized for recovery pursuant to  
20 Resolution G-3610 (\$129.245 million), resulting in an **overcollection** of \$7.482  
21 million.

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<sup>28</sup> Ex. CA-04 (Sierra) at 6.

<sup>29</sup> *Id.* at 5, Table 4-3.

1 **Figure RMY 7-1: Reproduction of Cal Advocates' Table 4-6 of Ex. CA-04 (with labels 1, 2,**  
 2 **and 3 added by SoCalGas)**

**Cal Advocates DIMPBA 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*	22,290	78,184	4,782	<b>105,256</b>
2024		419	8,244	8,663
2025			3,550	3,550
<b>Subtotal</b>	<b>202,602</b>	<b>1</b> 216,792	<b>17,454</b>	<b>436,848</b>
Under/(Over Collection)	(14,426)	<b>2</b> 121,763	17,454	124,791
Deduct: DIMPBA Tier 3 Recovery	(34,371)	129,245	12,968	107,842
Remaining Under-Collection	19,945	<b>3</b> (7,482)	4,486	16,949

\* Rounding adjustment in total.  
 \*\* January 2023.

3  
 4 An over-collected balance represents an amount to be refunded to ratepayers.  
 5 Accordingly, Cal Advocates' proposal would require SoCalGas to refund \$7.5 million previously  
 6 authorized for recovery while also denying recovery of the revenue requirement associated with  
 7 the \$71.8 million in capital expenditures.<sup>30</sup> This outcome is inaccurate, contradictory, and  
 8 unreasonable.

9 **E. The Final Revenue Requirement Is Calculated After Expenditures are**  
 10 **Approved**

11 In addition to presenting a flawed revenue requirement proposal, Cal Advocates requests  
 12 that SoCalGas use its Alteryx-based model to re-calculate revenue requirement incorporating the

<sup>30</sup> *Id.* at 10, Table 4-6.

1 disallowances recommended in Ex. CA-01.<sup>31</sup> In response to Cal Advocates Data Request  
2 PubAdv-SCG-012-MPS, Question 4, SoCalGas offered to provide revenue requirement  
3 calculations using its Alteryx-based model, but noted that Cal Advocates would first need to  
4 provide additional detail regarding its proposed disallowances so that SoCalGas could determine  
5 the timing of capital additions and corresponding depreciation rates.<sup>32</sup> Cal Advocates still has  
6 not provided that detail for all disallowances recommended in Table 3-4<sup>33</sup> of witness Chow’s  
7 supplemental testimony, despite the Ruling’s request for clarification regarding “what amount  
8 for DIMP expenditures and capital should not be approved.”<sup>34</sup> Furthermore, the Vintage  
9 Integrity Plastic Plan (VIPP) disallowance Cal Advocates is proposing of \$67.2 million is based  
10 on an estimated cost per mile rather than the actual project costs incurred and presented to Cal  
11 Advocates via accounting records for review.<sup>35</sup> Accordingly, SoCalGas cannot calculate the  
12 associated revenue requirement without clarification from Cal Advocates regarding the  
13 underlying application of those disallowances based on an estimate.

14 Moreover, Cal Advocates’ request that SoCalGas not use its Alteryx-based model but  
15 instead use Excel-based models to recalculate revenue requirement<sup>36</sup> goes beyond the issues  
16 presented in this Application. This proceeding concerns whether SoCalGas’s recorded DIMP  
17 **expenditures** are just, reasonable, and prudent, and the amount properly recoverable through the  
18 DIMPBA. To the extent Cal Advocates is proposing that SoCalGas modify the manner in which  
19 its Alteryx-based model is used to calculate **revenue requirement**, that proposal raises broader  
20 operational and implementation issues that extend beyond DIMP and could affect other  
21 companywide revenue requirement calculations. Such a broader process change should not be  
22 adjudicated in this cost recovery Application.

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<sup>31</sup> *Id.* at 11.

<sup>32</sup> See Attachment B, SoCalGas’s response to Cal Advocates Data Request PubAdv-SCG-012-MPS, Question 4, dated January 9, 2026.

<sup>33</sup> SoCalGas notes that Ex. CA-03, Table 3-4 contains an error in the capital V&S figure (the total disallowance shown is consistent with CA-01).

<sup>34</sup> See ALJ’s Ruling Requiring Supplemental Testimony and Modifying the Proceeding Schedule (A.25-08-008) at 3.

<sup>35</sup> Ex. CA-01 (Chow) at 27.

<sup>36</sup> Ex. CA-04 (Sierra) at 3.

1 In any event, a revised revenue requirement should not affect the Commission's review  
2 and determination of whether SoCalGas's actual DIMP expenditures of \$219.5 million are just,  
3 reasonable, and prudent. Revenue requirement is calculated after those expenditures are  
4 incurred. Therefore, consistent with past rate implementations, once the Commission issues a  
5 final decision determining the authorized amount of DIMP expenditures, SoCalGas will calculate  
6 the corresponding revenue requirement and implement it in rates by advice letter.

### 7 **III. CONCLUSION**

8 Pursuant to the Ruling, witness Chow's supplemental testimony reiterates the same  
9 disallowance positions Cal Advocates presented in its opening testimony,<sup>37</sup> and witness Sierra's  
10 supplemental testimony attempts to revise Cal Advocates' proposed revenue requirement.<sup>38</sup>

11 SoCalGas previously addressed those disallowance positions in rebuttal testimony,  
12 including incrementality and DIMPBA accounting controls (Section II.C), straight-time labor  
13 (Section II.D.1), vacation and sick leave (Section II.D.2), the VIPP (Section II.D.3), and the  
14 Sewer Lateral Inspection Program (Section II.D.4).<sup>39</sup> Furthermore, Cal Advocates has not  
15 addressed the errors in witness Sierra's testimony (Ex. CA-02) identified in both the Ruling and  
16 SoCalGas's rebuttal testimony, and, despite the Ruling's express directive that Cal Advocates  
17 clearly explain, in detail, what amount of DIMP expenditures and capital costs should not be  
18 approved, witness Chow's supplemental testimony still does not provide the clarification  
19 necessary for SoCalGas to calculate the revenue requirement associated with Cal Advocates'  
20 proposed disallowances.

21 This concludes my supplemental rebuttal testimony.

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<sup>37</sup> Ex. CA-03 (Chow) at 7-9, Tables 3-3 and 3-4.

<sup>38</sup> Ex. CA-04 (Sierra) at 7-8.

<sup>39</sup> See Ex. SCG-05 (Sera/Forster/Walker).

## **ATTACHMENTS**

ATTACHMENT A – Cal Advocates’ Response to SoCalGas Data Request SCG-CalAdvocates-002, Question 1, dated May 5, 2026 (includes relevant tables regarding Cal Advocates updated capital revenue requirement calculations from Cal Advocates workbook “A2508008 Public Advocates Office Revenue Requirement Calculation on SCG-Sierra-CA-04-WP Supplemental.xlsm”)

ATTACHMENT B – SoCalGas’s response to Cal Advocates Data Request PubAdv-SCG-012-MPS, Question 4, dated January 9, 2026

**Attachment A**

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

**SCG-CalAdvocates-002, Question 1, dated May 5, 2026**

**(includes relevant tables regarding Cal Advocates updated capital revenue requirement calculations from Cal Advocates workbook "A2508008 Public Advocates Office Revenue Requirement Calculation on SCG-Sierra-CA-04-WP Supplemental.xlsm")**

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

**Date:** April 29, 2026

**Origination Date:** April 29, 2026

**Response Due:** May 5, 2026

**Data Request No:** SCG-CalAdvocates-002

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## **GENERAL OBJECTIONS**

Cal Advocates objects to each data request to the extent that any request mischaracterizes, misstates, or inaccurately represents Cal Advocates' opening or supplemental testimony, exhibits, workpapers, or recommendations.

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

Cal Advocates objects to each data request to the extent that it seeks documents or information already in Southern California Gas Company's (SoCalGas) possession, custody, or control, including documents, workpapers, and Excel files that SoCalGas itself produced in this proceeding and that Cal Advocates relied on to prepare its testimony.

Cal Advocates objects to each data request to the extent that it seeks the disclosure of information or documents protected by the attorney-client privilege, the attorney work product doctrine, the deliberative process privilege, or any other applicable legal privilege or protection.

Cal Advocates objects to each data request to the extent that it requests Cal Advocates to create new analyses, models, or documents that do not currently exist, or to perform work beyond what is reflected in Cal Advocates' served testimony and workpapers.

***Without waiving the foregoing objections, and subject to and limited by them, Cal Advocates responds as follows:***

**SCG Question 1:**

Please provide the model that Cal Advocates used to calculate the O&M and Capital Costs illustrated in Tables 4-3, 4-5, and 4-6 of Exhibit CA-04. 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. Any model utilizing Microsoft Excel should contain live equations showing all formulas and calculations of the methodology.

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

Cal Advocates did not develop or use a separate, independent revenue requirement model to produce Tables 4-3, 4-5, and 4-6 of Exhibit CA-04. As expressly explained in Sections III.B and III.C of Exhibit CA-04, Cal Advocates relied on the same Excel workbook that SCG itself provided in response to data request PubAdv-SCG-012-MPS (Attachment 1), which is the workbook SCG used to calculate its proposed Distribution Integrity Management Program Balancing Account (DIMPBA) revenue requirement.

The Tables in Exhibit CA-04 reflect the recommendations from Exhibits CA-01 and CA-03 incorporated and integrated directly into SCG's own Excel workbook so that Cal Advocates' recommended Capital and O&M amounts flow through SCG's methodology to produce a corresponding revenue requirement. Cal Advocates did not modify SCG's structure or interest formula. The specific steps Cal Advocates took were:

- 1) Cal Advocates inserted its recommended Capital amount of **\$71.751 million** and its recommended O&M amount of **\$19.945 million**, as developed and supported in Exhibit CA-01 (Table 1-1) and further explained in Exhibit CA-03, into the "2023" tab of SoCalGas's Excel workbook (Attachment 1 to PubAdv-SCG-012-MPS). These are the same Capital and O&M values reflected in Table 4-1 of Exhibit CA-04.
- 2) Cal Advocates applied the cost-relationship percentages (i.e., the proportional composition of Capital cost components) from **SCG's own Alteryx outputs** in the "PVT-Summary" tab of the same workbook. These percentages are SCG's, not Cal Advocates', and were used solely to show the relative composition of Cal Advocates' recommended 2023 revenue requirement, as illustrated in Tables 4-2 and 4-5 of Exhibit CA-04. They do not modify, increase, or decrease the Capital and O&M recommendations from Exhibit CA-01.
- 3) Cal Advocates applied the **interest formula provided by SCG**  $[(\text{Beginning Balance} + (\text{Net Cost}/(\text{Revenue}/2)) \times (\text{Interest Rate}/12)]$  to recalculate monthly interest for February through December 2023 on Cal Advocates' recommended O&M and Capital amounts. Cal Advocates used SCG's formula because SCG had hard-coded interest

values into its workbook rather than providing live formulas. The recalculated monthly interest for 2023 totals **\$4.7 million**, as shown in Table 4-6 of Exhibit CA-04.

- 4) Cal Advocates incorporated the January 2023 amounts previously authorized by the Commission in Resolution G-3610 into both O&M and Capital, consistent with the discussion in Section III. A of Exhibit CA-04 and Table 4-3.
- 5) The resulting Capital and O&M values flow to SCG's own workbook, to the final revenue requirement reflected in Table 4-6 of Exhibit CA-04 (**\$16.94 million**) and into SCG's Cost Allocation and Rate Design Excel Model to produce the rates and bill impacts shown in Tables 4-7 and 4-8.

Cal Advocates accordingly does not have a separate or proprietary model responsive to this request. The "model" underlying Tables 4-3, 4-5, and 4-6 of Exhibit CA-04 is SCG's own Excel workbook, with Cal Advocates' Capital and O&M recommendations from Exhibits CA-01 and CA-03 incorporated into the "2023" tab and SCG's interest formula re-applied to those values. SCG already possesses the underlying workbook because SCG produced it.

As noted in Exhibit CA-04 (Section III.B and footnote regarding hard-coded values), the Excel file SCG provided in response to PubAdv-SCG-012-MPS was incomplete: it lacked active cell formulas, links, and supporting calculations, and contained hard-coded values for monthly interest. Cal Advocates restated, in Exhibit CA-04, its standing instruction that all Excel files produced in response to data requests include active cells, formulas, and links rather than hard-coded values, and that any hard-coded values be supported by an identified data source. Cal Advocates also recommends that, in its supplemental rebuttal testimony, SCG use its Alteryx-driven Excel workbook to recompute depreciation, income taxes, return, and property taxes, incorporating Cal Advocates' recommended Capital and O&M disallowances, and that those outputs be served with active formulas so all parties may review and comment.

Subject to and without waiver of the foregoing, Cal Advocates is providing the SCG-produced workbook with Cal Advocates' Exhibit CA-01 / CA-03 recommendations incorporated into the "2023" tab. See attached:

- *A2508008 Public Advocates Office Revenue Requirement Calculation on SCG – Sierra – CA-04-WP Supplemental.xlsx*

The attached file is the SCG workbook (Attachment 1 to PubAdv-SCG-012-MPS) with Cal Advocates' recommended Capital and O&M figures from Exhibit CA-01 entered into the "2023" tab, SCG's interest formula applied to those values, and the January 2023 amounts authorized in Resolution G-3610 included. The percentages reflected in the workbook are SCG's Alteryx outputs and are unchanged from what SCG produced; they are used for illustrative purposes only, as explained in Section III.B of Exhibit CA-04.

*Response to Question 1 prepared by Maricela Sierra.*

Reconciliation of 2019-2023 Capital Revenue Requirement - Table RMY-1 A.25-08-008			
Authorized Capital Revenue Requirement	\$000		
	95,029		
<b>Cal Advocates PVT-Summary Total</b>	<b>Alteryx</b>	<b>DIMPBA Schedule</b>	<b>Table MPS-1</b>
Depreciation	53,521	53,521	
Income Tax	32,006	32,038	
Return	122,680	122,626	
Property Tax	15,067	15,067	
Software Tax Benefit	(6,879)	(6,879)	
Tax Repairs Benefit	419	419	
<b>Actual 2019-2023 Capital Revenue Requirement</b>	<b>216,814</b>	<b>216,792</b>	<b>216,792</b>
<b>Total Undercollected Capital Revenue Requirement</b>	<b>121,785</b>		
<b>Tier 3 AL 6224 Recovery (Res. G-3610)</b>	<b>129,245</b>		
<b>Remaining Undercollection</b>	<b>(7,460)</b>		

Summary of Annual Capital Rev Req by Year   Source: PubAdv-SCG001-EIC-Q1 Attachment (2)						
Category	2019	2020	2021	2022	**2023	Total
Depreciation	657	4,998	11,319	17,224	19,322	53,521
Income Tax	455	3,131	6,923	10,409	11,121	32,038
Return	2,030	12,292	26,777	39,667	41,860	122,626
Property Tax		620	2,573	5,278	6,596	15,067
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>78,603</b>	<b>216,792</b>

Cal Advocates values from Tab 2023

Year	Rev Req
2019	1,018
2020	18,857
2021	46,259
2022	72,055
2023	78,603

Category	Annual Capital Revenue Requirement					SCG	Cal Adv
	2019	2020	2021	2022	2023		
Depreciation	657	4,998	11,319	17,224	22,799	19,322	19,322
Income Tax	455	3,131	6,923	10,409	13,137	13,137	11,121
Return	2,030	12,292	26,777	39,667	49,318	49,318	41,960
Property Tax		620	2,573	5,278	7,843	7,843	6,596
Software Tax Benefit	(2,125)	(2,183)	(1,333)	(523)	(715)	(715)	(715)
Tax Repairs Benefit					419	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>78,603</b>

Table MPS-02 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*	22,290	78,184	4,782	<b>105,256</b>
2024		419	8,244	8,663
2025			3,550	3,550
<b>Subtotal</b>	<b>202,602</b>	<b>216,792</b>	<b>17,454</b>	<b>436,848</b>
<b>Under/(Over Collection)</b>	(14,426)	121,763	17,454	124,791
<b>Deduct: DIMPBA Tier 3 Recovery</b>	(34,371)	129,245	12,968	107,842
<b>Remaining Under Collection</b>	<b>19,945</b>	<b>(7,482)</b>	<b>4,486</b>	<b>16,949</b>

← \$124,791 (-) \$107,842 = \$16,949

\* Rounding adjustment in total.  
\*\* January 2023.

**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 Request & Cal Adv Recommendation (In \$000)		
Category	SCG	Cal Advocates
O&M	46,930	19,945
<b>CAPITAL</b>	<b>159,702</b>	<b>71,751</b>
Source: Ex. CA-01 Chow		

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

YEAR 2023	** 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	81,420,015	83,592,369	86,259,176	88,068,150	91,007,837	93,975,336	96,698,327	99,326,068	102,929,367	106,257,334	109,430,582	77,556,825
Prior Period Adjustment	(998)	-	19,173										18,175
Adjusted Beginning Balance	77,555,827	81,420,015	83,611,542	86,259,176	88,068,150	91,007,837	93,975,336	96,698,327	99,326,068	102,929,367	106,257,334	109,430,582	77,575,000
<b>Costs:</b>													
<b>O&amp;M Costs</b>	2,345,646	1,782,246	2,175,960	1,251,223	2,283,389	2,164,978	1,679,303	1,475,773	2,287,071	1,876,803	1,580,334	1,387,921	22,290,646
<b>Capital-related Costs</b>													
Depreciation	1,750,595	1,482,859	1,496,757	1,514,855	1,534,121	1,565,326	1,584,942	1,602,206	1,643,614	1,677,127	1,712,686	1,757,237	19,322,326
Income Taxes	995,662	866,268	874,986	885,645	899,055	915,673	924,983	934,292	952,899	962,500	960,196	948,359	11,120,518
Return	3,850,089	3,194,351	3,228,659	3,266,321	3,321,110	3,375,780	3,412,262	3,476,710	3,561,427	3,637,861	3,728,345	3,806,956	41,859,872
Property Taxes	551,160	456,891	456,891	456,891	456,891	456,891	626,696	626,696	626,696	626,696	626,696	626,696	6,595,790
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)	(733,053)
<b>Total Costs:</b>	9,422,962	7,712,425	8,167,992	7,309,674	8,429,304	8,428,243	8,163,758	8,051,248	9,007,279	8,716,560	8,543,830	8,502,824	100,456,099
<b>Revenues:</b>													
Authorized Cost	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
Amortization													-
<b>Total Revenues</b>	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
<b>Net Cost / (Revenue)</b>	3,569,962	1,859,425	2,314,992	1,456,674	2,576,304	2,575,243	2,310,758	2,198,248	3,154,279	2,863,560	2,690,830	2,649,824	30,220,099
<b>Current Month Interest**</b>	294,226	312,929	332,643	352,299	363,382	392,256	412,233	429,494	449,019	464,407	482,419	496,554	4,781,862
Current Month Activity	3,864,188	2,172,354	2,647,635	1,808,974	2,939,687	2,967,499	2,722,991	2,627,742	3,603,299	3,327,967	3,173,249	3,146,378	35,001,961
<b>Ending Balance</b>	81,420,015	83,592,369	86,259,176	88,068,150	91,007,837	93,975,336	96,698,327	99,326,068	102,929,367	106,257,334	109,430,582	112,576,961	112,576,961
<b>** Interest applied to average monthly balance as follows: [(Beginning Balance + (Net Cost/(Revenue)/2))*(Interest Rate/12)]</b>													
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%	

O&M values from  
PVT-Summary Tab Cal

Capital values form  
PVT-Summary Tab Cal

**Balancing Accounts Output Summary**

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

Results based on the following period inputs:

Scenario: **Monthly Actuals**  
 Current File Year: **2023**  
 Current File Month: **Jan**

Use Year and Month filters to select the information needed.

Year: **2023** | Month: **Jan**

Account	Add Year	Add Month	Addition	Book Depr	Tax Expense	Return	Property Tax Book Expense
DMBPA	2023	1	9,591,289.94	1,750,595.48	1,024,414.86	3,790,821.65	551,160.23
DMBPA	2023	2	8,898,742.41	1,779,292.57	1,039,070.28	3,822,408.71	551,160.23
DMBPA	2023	3	9,485,483.74	1,792,841.54	1,048,520.63	3,993,491.33	551,160.23
DMBPA	2023	4	10,301,318.39	1,814,821.08	1,062,312.52	3,998,828.43	551,160.23
DMBPA	2023	5	10,446,985.84	1,837,898.82	1,078,397.20	3,974,690.08	551,160.23
DMBPA	2023	6	10,208,204.00	1,870,076.52	1,058,320.63	4,009,656.67	551,160.23
DMBPA	2023	7	9,162,248.16	1,898,576.83	1,100,497.11	4,083,164.15	756,001.50
DMBPA	2023	8	21,721,665.48	1,919,255.94	1,120,092.61	4,102,282.83	756,001.50
DMBPA	2023	9	17,485,635.13	1,968,856.71	1,142,982.03	4,291,657.18	756,001.50
DMBPA	2023	10	18,524,361.20	2,009,003.74	1,154,497.70	4,353,116.34	756,001.50
DMBPA	2023	11	20,374,665.48	2,051,696.34	1,193,734.47	4,491,363.73	756,001.50
DMBPA	2023	12	14,000,000.00	2,104,965.99	1,137,536.16	4,556,460.87	756,001.50
DMBPA	2023 Total		168,293,265.70	22,799,490.59	13,168,968.78	49,285,897.26	7,842,970.32

ID	Chow
Escrow Jan	71,781,000
Joborg Jan	22,294,881
TOTAL	100,456,000

SCG	%	Cal Advocates
Depreciation	27,999,491	24.5%
Income Taxes	13,137,089	14.1%
Return	49,218,603	53.0%
Property Taxes	7,842,986	8.4%
TOTAL	98,097,419	75.5%

SCG	SCG Costs	OSM	OSM Costs
2023	2,345,648	4,193,570	5,119,908
2022	2,844,090	5,372,744	6,276,146
2021	5,094,128	8,891,348	10,895,426
2020	3,472,448	5,381,408	6,416,061
2019	3,718,678	5,265,736	6,265,736
2018	3,265,736	4,975,425	6,060,425

2023	2022	2021	2020	2019	2018
1	2,890,891.15	2,890,891.15	2,890,891.15	2,890,891.15	2,890,891.15
2	3,034,361.64	3,034,361.64	3,034,361.64	3,034,361.64	3,034,361.64
3	3,111,708.63	3,111,708.63	3,111,708.63	3,111,708.63	3,111,708.63
4	3,175,278.99	3,175,278.99	3,175,278.99	3,175,278.99	3,175,278.99
5	3,255,546.37	3,255,546.37	3,255,546.37	3,255,546.37	3,255,546.37
6	3,345,735.37	3,345,735.37	3,345,735.37	3,345,735.37	3,345,735.37
7	3,428,176.17	3,428,176.17	3,428,176.17	3,428,176.17	3,428,176.17
8	3,517,600.27	3,517,600.27	3,517,600.27	3,517,600.27	3,517,600.27
9	3,614,900.88	3,614,900.88	3,614,900.88	3,614,900.88	3,614,900.88
10	3,720,625.05	3,720,625.05	3,720,625.05	3,720,625.05	3,720,625.05
11	3,836,288.21	3,836,288.21	3,836,288.21	3,836,288.21	3,836,288.21
12	3,963,912.01	3,963,912.01	3,963,912.01	3,963,912.01	3,963,912.01

2023	2022	2021	2020	2019	2018
1	8.49%	8.50%	8.49%	8.47%	7.50%
2	8.50%	8.49%	8.49%	8.47%	7.50%
3	8.50%	8.49%	8.49%	8.47%	7.50%
4	8.50%	8.49%	8.49%	8.47%	7.50%
5	8.50%	8.49%	8.49%	8.47%	7.50%
6	8.50%	8.49%	8.49%	8.47%	7.50%
7	8.50%	8.49%	8.49%	8.47%	7.50%
8	8.50%	8.49%	8.49%	8.47%	7.50%
9	8.50%	8.49%	8.49%	8.47%	7.50%
10	8.50%	8.49%	8.49%	8.47%	7.50%
11	8.50%	8.49%	8.49%	8.47%	7.50%
12	8.50%	8.49%	8.49%	8.47%	7.50%

Year	Book Depr	Tax Expense	Return	Property Tax Book Expense
DMBPA 2023	22,799,490.59	13,168,968.78	49,285,897.26	7,842,970.32
2022	17,224,068.89	10,420,009.63	39,679,317.01	5,268,109.18
2021	11,310,051.23	6,628,493.61	26,773,276.87	2,842,077.68
2020	4,997,878.56	3,135,711.97	12,318,163.39	620,872.85
2019	697,270.08	491,270.25	2,062,105.85	0.00
TOTAL	56,897,766.73	34,054,823.44	130,085,763.28	16,313,963.04

Year	Book Depr	Tax Expense	Return	Property Tax Book Expense
DMBPA 2023	19,322,326.58	11,120,518.04	41,889,872.46	6,896,789.27
2022	17,224,068.89	10,420,009.63	39,679,317.01	5,268,109.18
2021	11,310,051.23	6,628,493.61	26,773,276.87	2,842,077.68
2020	4,997,878.56	3,135,711.97	12,318,163.39	620,872.85
2019	697,270.08	491,270.25	2,062,105.85	0.00
TOTAL	53,620,536.22	32,008,456.71	122,679,738.48	16,068,769.64

Cal Advocates - 2023	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
OSM Costs	3,345,648	1,783,245.71	2,175,950.10	1,251,223.13	2,283,388.80	2,164,978.23	1,670,302.80	2,442,772.56	2,287,032.76	1,878,803.24	1,580,334.05	#####	22,290,646
Depreciation	1,790,596	1,482,898.98	1,496,797.23	1,514,895.43	1,534,120.85	1,565,326.48	1,584,941.88	1,602,206.01	1,643,613.83	1,677,127.12	1,712,686.15	#####	19,322,326
Income Taxes	965,882	898,285.45	874,895.21	889,645.41	899,955.14	919,872.72	924,982.20	934,293.93	952,899.24	963,496.80	980,194.11	#####	11,120,518
Return	3,890,888	3,144,351.43	3,238,652.02	3,266,320.88	3,331,116.14	3,375,778.78	3,412,292.32	3,475,708.52	3,561,437.37	3,633,881.39	3,728,945.27	#####	41,889,872
Property Taxes	581,180	458,890.61	458,890.61	458,890.61	458,890.61	458,890.61	458,890.61	458,890.61	458,890.61	458,890.61	458,890.61	#####	6,896,789
Software Tax Benefit	19,188	(88,000)	(88,000)	(88,000)	(88,000)	(88,000)	(88,000)	(88,000)	(88,000)	(88,000)	(88,000)	#####	(732,800)
TOTAL	9,422,992	7,312,425	8,167,992	7,908,674	8,426,504	8,426,504	8,165,768	8,991,548	9,007,979	8,716,500	8,343,830	8,652,824	100,456,000

2023	2022	2021	2020	2019	2018
1	8.49%	8.50%	8.49%	8.47%	7.50%
2	8.50%	8.49%	8.49%	8.47%	7.50%
3	8.50%	8.49%	8.49%	8.47%	7.50%
4	8.50%	8.49%	8.49%	8.47%	7.50%
5	8.50%	8.49%	8.49%	8.47%	7.50%
6	8.50%	8.49%	8.49%	8.47%	7.50%
7	8.50%	8.49%	8.49%	8.47%	7.50%
8	8.50%	8.49%	8.49%	8.47%	7.50%
9	8.50%	8.49%	8.49%	8.47%	7.50%
10	8.50%	8.49%	8.49%	8.47%	7.50%
11	8.50%	8.49%	8.49%	8.47%	7.50%
12	8.50%	8.49%	8.49%	8.47%	7.50%

Cal Advocates	Month	1	2	3	4	5	6	7	8	9	10	11	12
Depreciation	1	8.49%	8.52%	8.47%	8.37%	8.91%	9.02%	9.12%	9.26%	9.35%	9.54%	9.79%	10.00%
Income Taxes	1	8.50%	8.49%	8.49%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%
Return	1	8.49%	8.49%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%
Property Taxes	1	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%

Grand Total: 99,237,281.24 | 56,897,766.73 | 34,054,823.44 | 130,085,763.28 | 16,313,963.04

**Attachment B**

**SoCalGas's response to Cal Advocates Data Request  
PubAdv-SCG-012-MPS, Question 4, 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 4:**

In Columns (c) and (d) below, Cal Advocates has provided five scenarios of capital expenditures and O&M expenses. For each scenario, please calculate the total revenue requirement in column (h) and separately identify each component as follows:

Capital revenue requirement in column (e); O&M revenue requirement in column (f); and interest in column (g). Please complete all currently blank cells (highlighted in orange) in the table below. SCG's response should be similar to the below table's row 1, which was based on Exhibit SCG-03, Table RMY-1 (total revenue requirement including all capital, O&M, and interest revenue requirement components) and Cal Advocates Data Request PubAdv-SCG-001-EIC, Question 002 (expenditures).

Line Number	Scenarios	Capital Expenditures	O&M Expenses	Capital Revenue Requirement	O&M Revenue Requirement	Interest	Total Revenue Requirement
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (e) + (f) + (g)
1	Exhibit No. SCG-03, Table RMY-1 (Revenue Requirement) and Cal Advocates Data Request PubAdv-SCG-001-EIC, Question 002 (Expenditures)	\$172,596	\$46,930	\$6,717	\$46,930	\$5,497	\$59,144
2	Cal Advocates Scenario #1	\$151,843	\$20,521				
3	Cal Advocates Scenario #2	\$160,340	\$14,003				
4	Cal Advocates Scenario #3	\$152,322	\$31,304				
5	Cal Advocates Scenario #4	\$84,645	\$19,945				
6	Cal Advocates Scenario #5	\$110,400	\$20,521				

Please provide the completed table, including all calculations for the scenarios, in an Excel spreadsheet with formulas, assumptions, and any supporting references to exhibits.

**RESPONSE 4:**

With the information provided for each scenario above, SoCalGas can only confirm that the O&M Revenue Requirement in column (f) would equal the O&M expenses in column (d).

Regarding column (e), to calculate an accurate revenue requirement, Cal Advocates should review the previously submitted data request response in SoCalGas Response\_PubAdv-SCG 002-MPS-Q4 Attachment.xlsx and identify the specific line items to be excluded from capital expenditures (e.g., work order number, month number, cost element, and amount) for each scenario listed in the above table. This data is required for further analysis to determine the revised capital additions and depreciation expense to be used for each of the scenarios above. This is because

**SOUTHERN CALIFORNIA GAS COMPANY**

**A.25-08-008**

**PUBLIC ADVOCATES OFFICE DATA REQUEST**

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depreciation rates vary by FERC Plant Account and the timing of capital additions impact the revenue requirement calculation.

Without specific timing in regard to the capital revenue requirement and O&M expenses, interest in column (g) would remain the same at \$5,497 for each of the scenarios.