

Application of SOUTHERN CALIFORNIA GAS
COMPANY(U904-G)/ SAN DIEGO GAS &)
ELECTRIC COMPANY (U 902-M) for authority to)
update its gas and electric revenue requirement and)
base rates effective January 1, 2028)

Application No.: A.26-06-XXX Exhibit

No.: (SCG-14/SDGE-18-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF LISA GIGLIOTTI
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY
AND
SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

JUNE 2026



**CORPORATE CENTER ADMINISTRATION
TEST YEAR 2028 GENERAL RATE CASE
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Witness: Lisa A. Gigliotti**

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**CORPORATE CENTER ADMINISTRATION
TEST YEAR 2028 GENERAL RATE CASE
WORKPAPER INDEX
Witness: Lisa A. Gigliotti**

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**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**

(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: I CORPORATE CENTER ADMINISTRATION

Department: I CORPORATE CENTER ADMINISTRATION

Workpaper: I Constant 2025

Unit of Measure: N/A

	-----Adjusted Recorded-----					-----Forecast-----			----- Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	294	297	312	306	288	259	257	257	257	257	257
Labor Costs	\$ 47,121	\$ 48,436	\$ 51,662	\$ 57,330	\$ 62,945	\$ 62,488	\$ 61,035	\$ 61,334	\$ 61,162	\$ 61,017	\$ 60,854
Non-Labor Costs	49,376	59,622	55,996	54,445	51,597	54,278	55,434	63,533	63,597	66,721	67,050
Total Costs	\$ 96,497	\$ 108,058	\$ 107,658	\$ 111,775	\$ 114,542	\$ 116,766	\$ 116,469	\$ 124,867	\$ 124,759	\$ 127,738	\$ 127,904
DIRECT ASSIGNMENTS											
SDG&E	\$ 8,942	\$ 12,959	\$ 11,585	\$ 8,290	\$ 9,242	\$ 8,301	\$ 7,878	\$ 9,413	\$ 8,673	\$ 9,822	\$ 9,613
SoCalGas	6,255	10,650	8,981	8,738	7,999	6,810	7,349	6,373	6,539	7,926	7,901
Total Direct Assignments	\$ 15,197	\$ 23,609	\$ 20,566	\$ 17,028	\$ 17,241	\$ 15,111	\$ 15,227	\$ 15,786	\$ 15,212	\$ 17,748	\$ 17,514
ALLOCATIONS											
SDG&E	\$ 38,491	\$ 39,809	\$ 40,302	\$ 44,328	\$ 45,211	\$ 49,163	\$ 48,273	\$ 55,404	\$ 55,472	\$ 55,540	\$ 55,570
SoCalGas	42,809	44,640	46,790	50,419	52,091	52,492	52,968	53,677	54,075	54,451	54,820
Total Allocations	\$ 81,300	\$ 84,449	\$ 87,092	\$ 94,747	\$ 97,301	\$ 101,655	\$ 101,242	\$ 109,081	\$ 109,547	\$ 109,991	\$ 110,390
BILLED COSTS											
SDG&E	\$ 47,433	\$ 52,768	\$ 51,887	\$ 52,618	\$ 54,452	\$ 57,464	\$ 56,151	\$ 64,818	\$ 64,144	\$ 65,362	\$ 65,183
SoCalGas	49,064	55,290	55,771	59,157	60,090	59,302	60,317	60,049	60,614	62,376	62,721
Total Billed Costs	\$ 96,497	\$ 108,058	\$ 107,658	\$ 111,775	\$ 114,542	\$ 116,766	\$ 116,469	\$ 124,867	\$ 124,758	\$ 127,738	\$ 127,904

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: I CORPORATE CENTER ADMINISTRATION
Department: I CORPORATE CENTER ADMINISTRATION
Workpaper: I Recon
Unit of Measure : N/A

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 54,452	\$ 60,090	\$ 114,542	288
<i>Salaries</i>	<i>(2,637)</i>	<i>(2,429)</i>	<i>(5,066)</i>	
<i>Benefits</i>	<i>(4,114)</i>	<i>(4,609)</i>	<i>(8,723)</i>	
<i>Auditing Fees</i>	<i>(35)</i>	<i>(47)</i>	<i>(82)</i>	
<i>Catering & Events</i>	<i>(15)</i>	<i>(23)</i>	<i>(38)</i>	
<i>Computer Software/Hardware</i>	<i>(3)</i>	<i>(4)</i>	<i>(7)</i>	
<i>Consulting</i>	<i>50</i>	<i>66</i>	<i>116</i>	
<i>Contract Labor</i>	<i>58</i>	<i>28</i>	<i>86</i>	
<i>Dues & Subscriptions</i>	<i>17</i>	<i>15</i>	<i>32</i>	
<i>Govt Fees & Taxes</i>	<i>793</i>	<i>284</i>	<i>1,077</i>	
<i>Other Non-Labor</i>	<i>(58)</i>	<i>(61)</i>	<i>(119)</i>	
<i>Printing Postage</i>	<i>1</i>	<i>1</i>	<i>2</i>	
<i>Rent Maintenance</i>	<i>(201)</i>	<i>(72)</i>	<i>(274)</i>	
<i>Training</i>	<i>(193)</i>	<i>(262)</i>	<i>(455)</i>	
<i>Travel</i>	<i>4</i>	<i>2</i>	<i>6</i>	
<i>Depreciation ROR</i>	<i>(40)</i>	<i>(15)</i>	<i>(55)</i>	
<i>Financing Bank Fees</i>	<i>89</i>	<i>32</i>	<i>121</i>	
<i>Direct Assignments</i>	<i>233</i>	<i>(1,575)</i>	<i>(1,343)</i>	
Total	<u>(6,052)</u>	<u>(8,669)</u>	<u>(14,721)</u>	
Change in Allocation Rates 2025 - 2028	<u>16,419</u>	<u>8,627</u>	<u>25,046</u>	
Total Change from 2025	10,367	(42)	10,325	(31)
2028 - TEST YEAR	\$ <u>64,818</u>	\$ <u>60,049</u>	\$ <u>124,867</u>	<u>257</u>
Utility Allocation Rate	41.4%	39.8%	81.2%	
Allocations	\$ 55,404	\$ 53,677	\$ 109,081	
Direct Assignments	9,413	6,373	15,786	
TOTAL 2028 ALLOCATIONS	\$ <u>64,818</u>	\$ <u>60,049</u>	\$ <u>124,867</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti

Division: I CORPORATE CENTER ADMINISTRATION

Department: I CORPORATE CENTER ADMINISTRATION

Workpaper: I Esc

Unit of Measure: N/A

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	294	297	312	306	288	259	257	257	257	257	257
Labor Costs	\$ 47,121	\$ 48,436	\$ 51,662	\$ 57,330	\$ 62,945	\$ 64,703	\$ 65,458	\$ 68,327	\$ 70,364	\$ 72,668	\$ 75,072
Non-Labor Costs	49,376	59,622	55,996	54,445	51,597	54,781	56,428	65,029	65,636	69,376	70,360
Total Costs	\$ 96,497	\$ 108,058	\$ 107,658	\$ 111,775	\$ 114,542	\$ 119,484	\$ 121,886	\$ 133,356	\$ 136,000	\$ 142,044	\$ 145,432
DIRECT ASSIGNMENTS											
SDG&E	\$ 8,942	\$ 12,959	\$ 11,585	\$ 8,290	\$ 9,242	\$ 8,323	\$ 7,919	\$ 9,473	\$ 8,753	\$ 9,925	\$ 9,741
SoCalGas	6,255	10,650	8,981	8,738	7,999	6,831	7,388	6,431	6,618	8,028	8,029
Total Direct Assignments	\$ 15,197	\$ 23,609	\$ 20,566	\$ 17,028	\$ 17,241	\$ 15,154	\$ 15,307	\$ 15,904	\$ 15,371	\$ 17,953	\$ 17,770
ALLOCATIONS											
SDG&E	\$ 38,491	\$ 39,809	\$ 40,302	\$ 44,328	\$ 45,211	\$ 50,449	\$ 50,798	\$ 59,516	\$ 60,920	\$ 62,462	\$ 64,032
SoCalGas	42,809	44,640	46,790	50,419	52,091	53,882	55,781	57,937	59,709	61,629	63,629
Total Allocations	\$ 81,300	\$ 84,449	\$ 87,092	\$ 94,747	\$ 97,301	\$ 104,331	\$ 106,579	\$ 117,453	\$ 120,630	\$ 124,091	\$ 127,662
BILLED COSTS											
SDG&E	\$ 47,433	\$ 52,768	\$ 51,887	\$ 52,618	\$ 54,452	\$ 58,771	\$ 58,717	\$ 68,989	\$ 69,672	\$ 72,387	\$ 73,773
SoCalGas	49,064	55,290	55,771	59,157	60,090	60,713	63,169	64,367	66,327	69,657	71,657
Total Billed Costs	\$ 96,497	\$ 108,058	\$ 107,658	\$ 111,775	\$ 114,542	\$ 119,484	\$ 121,886	\$ 133,356	\$ 136,000	\$ 142,044	\$ 145,431

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: I CORPORATE CENTER ADMINISTRATION

Department: A-Finance

Workpaper: A Constant 2025

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			----- Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	171	172	182	180	166	144	142	142	142	142	142
Labor Costs	\$ 15,862	\$ 16,446	\$ 18,153	\$ 19,064	\$ 19,443	\$ 22,516	\$ 21,638	\$ 21,627	\$ 21,623	\$ 21,725	\$ 21,816
Non-Labor Costs	11,624	10,376	13,043	13,173	12,023	14,119	14,298	14,392	14,468	14,520	14,560
Total Costs	\$ 27,486	\$ 26,822	\$ 31,196	\$ 32,237	\$ 31,466	\$ 36,635	\$ 35,936	\$ 36,019	\$ 36,091	\$ 36,245	\$ 36,376
DIRECT ASSIGNMENTS											
SDG&E	\$ 508	\$ 463	\$ 607	\$ 707	\$ 591	\$ 595	\$ 621	\$ 619	\$ 617	\$ 615	\$ 613
SoCalGas	546	480	737	921	808	548	585	587	589	592	594
Total Direct Assignments	\$ 1,054	\$ 943	\$ 1,344	\$ 1,628	\$ 1,399	\$ 1,143	\$ 1,206	\$ 1,206	\$ 1,206	\$ 1,207	\$ 1,207
ALLOCATIONS											
SDG&E	\$ 12,911	\$ 12,801	\$ 14,332	\$ 14,865	\$ 14,387	\$ 17,466	\$ 16,762	\$ 16,713	\$ 16,660	\$ 16,661	\$ 16,649
SoCalGas	13,521	13,079	15,520	15,743	15,680	18,027	17,967	18,100	18,225	18,377	18,521
Total Allocations	\$ 26,432	\$ 25,880	\$ 29,852	\$ 30,608	\$ 30,067	\$ 35,492	\$ 34,730	\$ 34,813	\$ 34,885	\$ 35,039	\$ 35,169
BILLED COSTS											
SDG&E	\$ 13,418	\$ 13,264	\$ 14,939	\$ 15,572	\$ 14,977	\$ 18,061	\$ 17,383	\$ 17,332	\$ 17,277	\$ 17,276	\$ 17,262
SoCalGas	14,068	13,559	16,257	16,664	16,489	18,575	18,552	18,687	18,814	18,968	19,115
Total Billed Costs	\$ 27,486	\$ 26,823	\$ 31,196	\$ 32,236	\$ 31,466	\$ 36,635	\$ 35,936	\$ 36,019	\$ 36,091	\$ 36,245	\$ 36,376

Notes:

- 1) Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.
- 2) In excluding certain costs subject to AB 1167 from forecast, where Corporate Center excluded the entire cost center from BY 2025, the entire cost center was also automatically excluded from 2021–2024 actuals.



**Corporate Center Administration
 Test Year 2028 General Rate Case
 Allocation Reconciliation
 (Forecast in Constant 2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: I CORPORATE CENTER ADMINISTRATION
Department: A-Finance
Workpaper: A Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 14,977	\$ 16,489	\$ 31,466	166
<i>Salaries</i>	<i>(2,035)</i>	<i>(1,629)</i>	<i>(3,664)</i>	
<i>Auditing Fees</i>	<i>(35)</i>	<i>(47)</i>	<i>(82)</i>	
<i>Catering & Events</i>	<i>-</i>	<i>(1)</i>	<i>(1)</i>	
<i>Computer Software/Hardware</i>	<i>(3)</i>	<i>(4)</i>	<i>(7)</i>	
<i>Consulting</i>	<i>50</i>	<i>67</i>	<i>117</i>	
<i>Contract Labor</i>	<i>40</i>	<i>22</i>	<i>62</i>	
<i>Dues & Subscriptions</i>	<i>17</i>	<i>15</i>	<i>32</i>	
<i>Other Non-Labor</i>	<i>(58)</i>	<i>(61)</i>	<i>(119)</i>	
<i>Telecom</i>	<i>(1)</i>	<i>(1)</i>	<i>(2)</i>	
<i>Training</i>	<i>5</i>	<i>4</i>	<i>9</i>	
<i>Travel</i>	<i>6</i>	<i>4</i>	<i>10</i>	
<i>Direct Assignments</i>	<i>29</i>	<i>(221)</i>	<i>(192)</i>	
<i>Reclassifications</i>	<i>0</i>	<i>1</i>	<i>1</i>	
Total	<u>(1,985)</u>	<u>(1,851)</u>	<u>(3,836)</u>	
Change in Allocation Rates 2025 - 2028	<u>4,339</u>	<u>4,050</u>	<u>8,389</u>	
Total Change from 2025	2,354	2,199	4,553	(24)
2028 - TEST YEAR	<u>\$ 17,332</u>	<u>\$ 18,687</u>	<u>\$ 36,019</u>	<u>142</u>
Utility Allocation Rate	<u>45.1%</u>	<u>48.6%</u>	<u>93.7%</u>	
Allocations	\$ 16,713	\$ 18,100	\$ 34,813	
Direct Assignments	<u>619</u>	<u>587</u>	<u>1,206</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 17,332</u>	<u>\$ 18,687</u>	<u>\$ 36,019</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti

Division: I CORPORATE CENTER ADMINISTRATION

Department: A-Finance

Workpaper: A Esc

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	171	172	182	180	166	144	142	142	142	142	142
Labor Costs	\$ 15,862	\$ 16,446	\$ 18,153	\$ 19,064	\$ 19,443	\$ 23,230	\$ 23,041	\$ 23,732	\$ 24,426	\$ 25,260	\$ 26,114
Non-Labor Costs	11,624	10,376	13,043	13,173	12,023	14,383	14,817	15,166	15,525	15,900	16,282
Total Costs	\$ 27,486	\$ 26,822	\$ 31,196	\$ 32,237	\$ 31,466	\$ 37,613	\$ 37,858	\$ 38,898	\$ 39,951	\$ 41,160	\$ 42,396
DIRECT ASSIGNMENTS											
SDG&E	\$ 508	\$ 463	\$ 607	\$ 707	\$ 591	\$ 606	\$ 644	\$ 653	\$ 662	\$ 673	\$ 685
SoCalGas	546	480	737	921	808	559	607	619	633	648	664
Total Direct Assignments	\$ 1,054	\$ 943	\$ 1,344	\$ 1,628	\$ 1,399	\$ 1,165	\$ 1,251	\$ 1,272	\$ 1,295	\$ 1,321	\$ 1,349
ALLOCATIONS											
SDG&E	\$ 12,911	\$ 12,801	\$ 14,332	\$ 14,865	\$ 14,387	\$ 17,941	\$ 17,678	\$ 18,079	\$ 18,482	\$ 18,970	\$ 19,462
SoCalGas	13,521	13,079	15,520	15,743	15,680	18,508	18,929	19,547	20,175	20,868	21,585
Total Allocations	\$ 26,432	\$ 25,880	\$ 29,852	\$ 30,608	\$ 30,067	\$ 36,449	\$ 36,607	\$ 37,626	\$ 38,657	\$ 39,838	\$ 41,047
BILLED COSTS											
SDG&E	\$ 13,418	\$ 13,264	\$ 14,939	\$ 15,572	\$ 14,977	\$ 18,546	\$ 18,322	\$ 18,732	\$ 19,144	\$ 19,644	\$ 20,147
SoCalGas	14,068	13,559	16,257	16,664	16,489	19,067	19,536	20,166	20,807	21,516	22,249
Total Billed Costs	\$ 27,486	\$ 26,823	\$ 31,196	\$ 32,236	\$ 31,466	\$ 37,613	\$ 37,858	\$ 38,898	\$ 39,951	\$ 41,160	\$ 42,396

Notes:

1) Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

2) In excluding certain costs subject to AB 1167 from forecast, where Corporate Center excluded the entire cost center from BY 2025, the entire cost center was also automatically excluded from 2021–2024 actuals.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Workpaper: A-1 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			----- Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	50	49	52	49	47	47	47	47	47	47	47
Labor Costs	\$ 4,313	\$ 4,676	\$ 4,863	\$ 4,981	\$ 4,910	\$ 6,836	\$ 6,666	\$ 6,675	\$ 6,691	\$ 6,712	\$ 6,738
Non-Labor Costs	7,844	6,492	8,806	8,937	8,835	10,358	10,535	10,629	10,705	10,758	10,797
Total Costs	\$ 12,157	\$ 11,168	\$ 13,669	\$ 13,918	\$ 13,745	\$ 17,194	\$ 17,201	\$ 17,304	\$ 17,396	\$ 17,470	\$ 17,535
DIRECT ASSIGNMENTS											
SDG&E	\$ 134	\$ 78	\$ 164	\$ 300	\$ 167	\$ 199	\$ 228	\$ 226	\$ 225	\$ 223	\$ 221
SoCalGas	44	55	410	432	490	232	266	268	269	271	272
Total Direct Assignments	\$ 178	\$ 133	\$ 574	\$ 732	\$ 657	\$ 431	\$ 494	\$ 494	\$ 494	\$ 494	\$ 493
ALLOCATIONS											
SDG&E	\$ 5,205	\$ 4,775	\$ 5,492	\$ 5,587	\$ 5,538	\$ 7,307	\$ 7,082	\$ 7,069	\$ 7,053	\$ 7,027	\$ 6,998
SoCalGas	6,774	6,260	7,602	7,598	7,549	9,455	9,625	9,741	9,850	9,948	10,043
Total Allocations	\$ 11,979	\$ 11,035	\$ 13,094	\$ 13,185	\$ 13,087	\$ 16,763	\$ 16,707	\$ 16,810	\$ 16,903	\$ 16,975	\$ 17,041
BILLED COSTS											
SDG&E	\$ 5,339	\$ 4,853	\$ 5,656	\$ 5,887	\$ 5,705	\$ 7,506	\$ 7,310	\$ 7,295	\$ 7,277	\$ 7,250	\$ 7,220
SoCalGas	6,819	6,315	8,013	8,031	8,040	9,686	9,891	10,009	10,119	10,219	10,316
Total Billed Costs	\$ 12,158	\$ 11,168	\$ 13,669	\$ 13,918	\$ 13,745	\$ 17,193	\$ 17,201	\$ 17,304	\$ 17,396	\$ 17,469	\$ 17,536

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Workpaper: A-1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 5,705	\$ 8,040	\$ 13,745	47
<i>Salaries</i>	51	91	142	
<i>Auditing Fees</i>	(35)	(47)	(82)	
<i>Consulting</i>	50	67	117	
<i>Direct Assignments</i>	60	(222)	(162)	
Total	<u>126</u>	<u>(111)</u>	<u>15</u>	
Change in Allocation Rates 2025 - 2028	<u>1,465</u>	<u>2,080</u>	<u>3,545</u>	
Total Change from 2025	1,591	1,969	3,560	-
2028 - TEST YEAR	<u>\$ 7,295</u>	<u>\$ 10,009</u>	<u>\$ 17,304</u>	<u>47</u>
Utility Allocation Rate	<u>40.0%</u>	<u>55.2%</u>	<u>95.1%</u>	
Allocations	\$ 7,069	\$ 9,741	\$ 16,810	
Direct Assignments	<u>226</u>	<u>268</u>	<u>494</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 7,295</u>	<u>\$ 10,009</u>	<u>\$ 17,304</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Workpaper: A-1 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	50	49	52	49	47	47	47	47	47	47	47
Labor Costs	\$ 4,313	\$ 4,676	\$ 4,863	\$ 4,981	\$ 4,910	\$ 7,053	\$ 7,100	\$ 7,327	\$ 7,560	\$ 7,806	\$ 8,067
Non-Labor Costs	7,844	6,492	8,806	8,937	8,835	10,551	10,918	11,201	11,488	11,780	12,075
Total Costs	\$ 12,157	\$ 11,168	\$ 13,669	\$ 13,918	\$ 13,745	\$ 17,604	\$ 18,018	\$ 18,528	\$ 19,048	\$ 19,586	\$ 20,142
DIRECT ASSIGNMENTS											
SDG&E	\$ 134	\$ 78	\$ 164	\$ 300	\$ 167	\$ 203	\$ 236	\$ 238	\$ 241	\$ 244	\$ 248
SoCalGas	44	55	410	432	490	236	276	282	289	297	305
Total Direct Assignments	\$ 178	\$ 133	\$ 574	\$ 732	\$ 657	\$ 439	\$ 512	\$ 520	\$ 530	\$ 541	\$ 553
ALLOCATIONS											
SDG&E	\$ 5,205	\$ 4,775	\$ 5,492	\$ 5,587	\$ 5,538	\$ 7,482	\$ 7,419	\$ 7,570	\$ 7,724	\$ 7,880	\$ 8,041
SoCalGas	6,774	6,260	7,602	7,598	7,549	9,683	10,087	10,438	10,794	11,164	11,548
Total Allocations	\$ 11,979	\$ 11,035	\$ 13,094	\$ 13,185	\$ 13,087	\$ 17,165	\$ 17,506	\$ 18,008	\$ 18,518	\$ 19,044	\$ 19,589
BILLED COSTS											
SDG&E	\$ 5,339	\$ 4,853	\$ 5,656	\$ 5,887	\$ 5,705	\$ 7,685	\$ 7,655	\$ 7,809	\$ 7,965	\$ 8,124	\$ 8,289
SoCalGas	6,819	6,315	8,013	8,031	8,040	9,919	10,363	10,720	11,083	11,461	11,853
Total Billed Costs	\$ 12,158	\$ 11,168	\$ 13,669	\$ 13,918	\$ 13,745	\$ 17,604	\$ 18,018	\$ 18,528	\$ 19,048	\$ 19,585	\$ 20,142

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0054-Assistant Controller
Workpaper: A-1.1 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	2	2	2	2	2	2	2	2	2	2	2
Labor Costs	\$ 250	\$ 245	\$ 359	\$ 322	\$ 215	\$ 329	\$ 329	\$ 329	\$ 330	\$ 331	\$ 332
Non-Labor Costs	23	23	97	36	23	27	27	27	27	27	27
Total Costs	\$ 273	\$ 268	\$ 456	\$ 358	\$ 237	\$ 356	\$ 356	\$ 356	\$ 357	\$ 358	\$ 359
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	70	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 122	\$ 118	\$ 165	\$ 154	\$ 102	\$ 158	\$ 153	\$ 151	\$ 151	\$ 150	\$ 150
SoCalGas	151	149	221	204	135	198	203	205	206	209	211
Total Allocations	\$ 273	\$ 268	\$ 386	\$ 358	\$ 237	\$ 356	\$ 356	\$ 356	\$ 357	\$ 359	\$ 360
BILLED COSTS											
SDG&E	\$ 122	\$ 118	\$ 165	\$ 154	\$ 102	\$ 158	\$ 153	\$ 151	\$ 151	\$ 150	\$ 150
SoCalGas	151	149	291	204	135	198	203	205	206	209	211
Total Billed Costs	\$ 273	\$ 268	\$ 456	\$ 358	\$ 237	\$ 356	\$ 356	\$ 356	\$ 357	\$ 359	\$ 360

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0054-Assistant Controller
Workpaper: A-1.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 102	\$ 135	\$ 237	2
<i>Salaries</i>	<i>31</i>	<i>43</i>	<i>74</i>	
<i>Total</i>	<u><i>31</i></u>	<u><i>43</i></u>	<u><i>74</i></u>	
Change in Allocation Rates 2025 - 2028	18	27	46	
Total Change from 2025	<u>49</u>	<u>70</u>	<u>120</u>	<u>-</u>
2028 - TEST YEAR	<u>\$ 151</u>	<u>\$ 205</u>	<u>\$ 356</u>	<u>2</u>
MFBASIC	<u>40.3%</u>	<u>54.3%</u>	<u>94.7%</u>	
Allocations	151	205	356	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 151</u>	<u>\$ 205</u>	<u>\$ 356</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0054-Assistant Controller
Workpaper: A-1.1 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----			
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE	
FTEs	2	2	2	2	2	2	2	2	2	2	2	2
Labor Costs	\$ 250	\$ 245	\$ 359	\$ 322	\$ 215	\$ 340	\$ 350	\$ 361	\$ 373	\$ 385	\$ 398	\$ 398
Non-Labor Costs	23	23	97	36	23	27	28	28	29	29	30	30
Total Costs	\$ 273	\$ 268	\$ 456	\$ 358	\$ 237	\$ 368	\$ 378	\$ 390	\$ 402	\$ 415	\$ 428	\$ 428
DIRECT ASSIGNMENTS												
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	70	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS												
SDG&E	\$ 122	\$ 118	\$ 165	\$ 154	\$ 102	\$ 163	\$ 162	\$ 166	\$ 170	\$ 174	\$ 178	\$ 178
SoCalGas	151	149	221	204	135	205	216	224	232	241	251	251
Total Allocations	\$ 273	\$ 268	\$ 386	\$ 358	\$ 237	\$ 368	\$ 378	\$ 390	\$ 402	\$ 415	\$ 428	\$ 428
BILLED COSTS												
SDG&E	\$ 122	\$ 118	\$ 165	\$ 154	\$ 102	\$ 163	\$ 162	\$ 166	\$ 170	\$ 174	\$ 178	\$ 178
SoCalGas	151	149	291	204	135	205	216	224	232	241	251	251
Total Billed Costs	\$ 273	\$ 268	\$ 456	\$ 358	\$ 237	\$ 368	\$ 378	\$ 390	\$ 402	\$ 415	\$ 428	\$ 428

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: A-Finance

Department: A-1 Accounting Services

Cost Center: 1100-0347-Technical Accounting, Advisory & Policies

Workpaper: A-1.2 Constant 2025

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	5	4	4	4	4	4	4	4	4	4	4
Labor Costs	\$ 490	\$ 548	\$ 532	\$ 514	\$ 534	\$ 694	\$ 692	\$ 693	\$ 695	\$ 697	\$ 701
Non-Labor Costs	101	30	8	6	12	15	16	16	16	15	15
Total Costs	\$ 591	\$ 578	\$ 541	\$ 519	\$ 546	\$ 709	\$ 708	\$ 709	\$ 711	\$ 712	\$ 716
DIRECT ASSIGNMENTS											
SDG&E	-	-	-	-	-	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
SoCalGas	-	-	-	-	-	1	1	1	1	1	1
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
ALLOCATIONS											
SDG&E	\$ 263	\$ 255	\$ 231	\$ 223	\$ 235	\$ 313	\$ 304	\$ 301	\$ 300	\$ 298	\$ 297
SoCalGas	328	322	310	296	311	395	402	406	410	414	418
Total Allocations	\$ 591	\$ 578	\$ 541	\$ 519	\$ 546	\$ 708	\$ 706	\$ 707	\$ 710	\$ 712	\$ 715
BILLED COSTS											
SDG&E	\$ 263	\$ 255	\$ 231	\$ 223	\$ 235	\$ 314	\$ 304	\$ 302	\$ 300	\$ 298	\$ 298
SoCalGas	328	322	310	296	311	396	403	407	411	414	419
Total Billed Costs	\$ 591	\$ 578	\$ 541	\$ 519	\$ 546	\$ 710	\$ 707	\$ 709	\$ 711	\$ 712	\$ 717

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
 (2025 \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0347-Technical Accounting, Advisory & Policies
Workpaper: A-1.2 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 235	\$ 311	\$ 546	4
<i>Salaries</i>	20	27	48	
<i>Direct Assignments</i>	1	1	1	
Total	<u>21</u>	<u>28</u>	<u>49</u>	
Change in Allocation Rates 2025 - 2028	47	68	115	
Total Change from 2025	<u>68</u>	<u>96</u>	<u>164</u>	<u>-</u>
2028 - TEST YEAR	<u>\$ 302</u>	<u>\$ 407</u>	<u>\$ 709</u>	<u>4</u>
MFBASIC	<u>40.3%</u>	<u>54.3%</u>	<u>94.7%</u>	
Allocations	\$ 301	\$ 406	\$ 708	
Direct Assignments	<u>1</u>	<u>1</u>	<u>1</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 302</u>	<u>\$ 407</u>	<u>\$ 709</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti

Division: A-Finance

Department: A-1 Accounting Services

Cost Center: 1100-0347-Technical Accounting, Advisory & Policies

Workpaper: A-1.2 Esc

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	5	4	4	4	4	4	4	4	4	4	4
Labor Costs	\$ 490	\$ 548	\$ 532	\$ 514	\$ 534	\$ 716	\$ 737	\$ 761	\$ 785	\$ 811	\$ 839
Non-Labor Costs	101	30	8	6	12	16	16	16	17	17	17
Total Costs	\$ 591	\$ 578	\$ 541	\$ 519	\$ 546	\$ 732	\$ 753	\$ 777	\$ 802	\$ 828	\$ 856
DIRECT ASSIGNMENTS											
SDG&E	-	-	-	-	-	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
SoCalGas	-	-	-	-	-	1	1	1	1	1	1
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2
ALLOCATIONS											
SDG&E	\$ 263	\$ 255	\$ 231	\$ 223	\$ 235	\$ 324	\$ 323	\$ 330	\$ 338	\$ 346	\$ 355
SoCalGas	328	322	310	296	311	407	429	445	462	480	500
Total Allocations	\$ 591	\$ 578	\$ 541	\$ 519	\$ 546	\$ 730	\$ 752	\$ 776	\$ 800	\$ 827	\$ 854
BILLED COSTS											
SDG&E	\$ 263	\$ 255	\$ 231	\$ 223	\$ 235	\$ 324	\$ 324	\$ 331	\$ 339	\$ 347	\$ 355
SoCalGas	328	322	310	296	311	408	429	446	463	481	501
Total Billed Costs	\$ 591	\$ 578	\$ 541	\$ 519	\$ 546	\$ 732	\$ 753	\$ 777	\$ 802	\$ 828	\$ 856

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0051-Corporate Accounting
Workpaper: A-1.3 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	13	13	13	11	10	10	10	10	10	10	10
Labor Costs	\$ 692	\$ 720	\$ 724	\$ 669	\$ 664	\$ 1,443	\$ 1,363	\$ 1,366	\$ 1,369	\$ 1,374	\$ 1,380
Non-Labor Costs	135	77	36	24	23	44	44	44	44	44	44
Total Costs	<u>\$ 827</u>	<u>\$ 797</u>	<u>\$ 760</u>	<u>\$ 693</u>	<u>\$ 688</u>	<u>\$ 1,487</u>	<u>\$ 1,407</u>	<u>\$ 1,410</u>	<u>\$ 1,413</u>	<u>\$ 1,418</u>	<u>\$ 1,424</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ 18	\$ 32	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	23	15	-	1	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 41</u>	<u>\$ 47</u>	<u>\$ 1</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS											
SDG&E	\$ 348	\$ 329	\$ 321	\$ 298	\$ 295	\$ 658	\$ 605	\$ 600	\$ 597	\$ 594	\$ 591
SoCalGas	437	421	438	393	393	828	802	809	816	824	833
Total Allocations	<u>\$ 785</u>	<u>\$ 750</u>	<u>\$ 759</u>	<u>\$ 691</u>	<u>\$ 688</u>	<u>\$ 1,487</u>	<u>\$ 1,407</u>	<u>\$ 1,410</u>	<u>\$ 1,413</u>	<u>\$ 1,418</u>	<u>\$ 1,424</u>
BILLED COSTS											
SDG&E	\$ 366	\$ 361	\$ 322	\$ 299	\$ 295	\$ 658	\$ 605	\$ 600	\$ 597	\$ 594	\$ 591
SoCalGas	460	436	438	394	393	828	802	809	816	824	833
Total Billed Costs	<u>\$ 827</u>	<u>\$ 797</u>	<u>\$ 760</u>	<u>\$ 693</u>	<u>\$ 688</u>	<u>\$ 1,487</u>	<u>\$ 1,407</u>	<u>\$ 1,410</u>	<u>\$ 1,413</u>	<u>\$ 1,418</u>	<u>\$ 1,424</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
 Test Year 2028 General Rate Case
 Allocation Reconciliation
 (2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0051-Corporate Accounting
Workpaper: A-1.3 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 295	\$ 393	\$ 688	10
<i>Salaries</i>	<i>(14)</i>	<i>(19)</i>	<i>(31)</i>	
<i>Total</i>	<u><i>(14)</i></u>	<u><i>(19)</i></u>	<u><i>(32)</i></u>	
Change in Allocation Rates 2025 - 2028	319	435	754	
Total Change from 2025	<u>305</u>	<u>416</u>	<u>722</u>	-
2028 - TEST YEAR	<u>\$ 600</u>	<u>\$ 809</u>	<u>\$ 1,410</u>	<u>10</u>
MFBASIC	<u>40.3%</u>	<u>54.3%</u>	<u>94.7%</u>	
Allocations	\$ 600	\$ 809	\$ 1,410	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u>\$ 600</u>	<u>\$ 809</u>	<u>\$ 1,410</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
 Division: A-Finance
 Department: A-1 Accounting Services
 Cost Center: 1100-0051-Corporate Accounting
 Workpaper: A-1.3 Esc
 Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	13	13	13	11	10	10	10	10	10	10	10
Labor Costs	\$ 692	\$ 720	\$ 724	\$ 669	\$ 664	\$ 1,489	\$ 1,452	\$ 1,499	\$ 1,547	\$ 1,598	\$ 1,652
Non-Labor Costs	135	77	36	24	23	45	45	46	47	48	49
Total Costs	\$ 827	\$ 797	\$ 760	\$ 693	\$ 688	\$ 1,533	\$ 1,497	\$ 1,545	\$ 1,594	\$ 1,646	\$ 1,701
DIRECT ASSIGNMENTS											
SDG&E	\$ 18	\$ 32	-	\$ 1	-	-	-	-	-	-	-
SoCalGas	23	15	-	1	-	-	-	-	-	-	-
Total Direct Assignments	\$ 41	\$ 47	\$ 1	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 348	\$ 329	\$ 321	\$ 298	\$ 295	\$ 679	\$ 643	\$ 658	\$ 673	\$ 689	\$ 706
SoCalGas	437	421	438	393	393	854	854	887	921	957	995
Total Allocations	\$ 785	\$ 750	\$ 759	\$ 691	\$ 688	\$ 1,533	\$ 1,497	\$ 1,545	\$ 1,594	\$ 1,646	\$ 1,701
BILLED COSTS											
SDG&E	\$ 366	\$ 361	\$ 322	\$ 299	\$ 295	\$ 679	\$ 643	\$ 658	\$ 673	\$ 689	\$ 706
SoCalGas	460	436	438	394	393	854	854	887	921	957	995
Total Billed Costs	\$ 827	\$ 797	\$ 760	\$ 693	\$ 688	\$ 1,533	\$ 1,497	\$ 1,545	\$ 1,594	\$ 1,646	\$ 1,701

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0137-HR Accounting
Workpaper: A-1.4 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	5	6	6	6	7	7	7	7	7	7	7
Labor Costs	\$ 700	\$ 680	\$ 697	\$ 723	\$ 761	\$ 915	\$ 911	\$ 913	\$ 915	\$ 918	\$ 923
Non-Labor Costs	13	137	17	13	6	6	6	6	6	6	6
Total Costs	\$ 713	\$ 817	\$ 714	\$ 736	\$ 766	\$ 921	\$ 917	\$ 919	\$ 921	\$ 924	\$ 929
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 259	\$ 301	\$ 254	\$ 264	\$ 276	\$ 336	\$ 334	\$ 335	\$ 337	\$ 337	\$ 339
SoCalGas	454	516	460	472	490	584	582	583	585	587	589
Total Allocations	\$ 713	\$ 817	\$ 714	\$ 736	\$ 766	\$ 921	\$ 917	\$ 919	\$ 921	\$ 924	\$ 928
BILLED COSTS											
SDG&E	\$ 259	\$ 301	\$ 254	\$ 264	\$ 276	\$ 336	\$ 334	\$ 335	\$ 337	\$ 337	\$ 339
SoCalGas	454	516	460	472	490	584	582	583	585	587	589
Total Billed Costs	\$ 713	\$ 817	\$ 714	\$ 736	\$ 766	\$ 921	\$ 917	\$ 919	\$ 921	\$ 924	\$ 928

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
 Test Year 2028 General Rate Case
 Allocation Reconciliation
 (2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0137-HR Accounting
Workpaper: A-1.4 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 276	\$ 490	\$ 766	7
<i>Salaries</i>	<i>40</i>	<i>69</i>	<i>110</i>	
<i>Total</i>	<u><i>40</i></u>	<u><i>69</i></u>	<u><i>110</i></u>	
Change in Allocation Rates 2025 - 2028	19	23	42	
Total Change from 2025	<u>59</u>	<u>92</u>	<u>152</u>	<u>-</u>
2028 - TEST YEAR	<u>\$ 335</u>	<u>\$ 583</u>	<u>\$ 919</u>	<u>7</u>
CBFTE	<u>36.4%</u>	<u>63.4%</u>	<u>99.8%</u>	
Allocations	\$ 335	\$ 583	\$ 919	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 335</u>	<u>\$ 583</u>	<u>\$ 919</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0137-HR Accounting
Workpaper: A-1.4 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	5	6	6	6	7	7	7	7	7	7	7
Labor Costs	\$ 700	\$ 680	\$ 697	\$ 723	\$ 761	\$ 944	\$ 970	\$ 1,002	\$ 1,034	\$ 1,068	\$ 1,105
Non-Labor Costs	13	137	17	13	6	6	6	6	6	6	7
Total Costs	\$ 713	\$ 817	\$ 714	\$ 736	\$ 766	\$ 950	\$ 976	\$ 1,008	\$ 1,040	\$ 1,075	\$ 1,111
DIRECT ASSIGNMENTS											
SDG&E	-	-	-	-	-	-	-	-	-	-	-
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 259	\$ 301	\$ 254	\$ 264	\$ 276	\$ 347	\$ 356	\$ 368	\$ 380	\$ 392	\$ 405
SoCalGas	454	516	460	472	490	603	620	640	661	683	706
Total Allocations	\$ 713	\$ 817	\$ 714	\$ 736	\$ 766	\$ 950	\$ 976	\$ 1,008	\$ 1,040	\$ 1,075	\$ 1,111
BILLED COSTS											
SDG&E	\$ 259	\$ 301	\$ 254	\$ 264	\$ 276	\$ 347	\$ 356	\$ 368	\$ 380	\$ 392	\$ 405
SoCalGas	454	516	460	472	490	603	620	640	661	683	706
Total Billed Costs	\$ 713	\$ 817	\$ 714	\$ 736	\$ 766	\$ 950	\$ 976	\$ 1,008	\$ 1,040	\$ 1,075	\$ 1,111

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: A-Finance

Department: A-1 Accounting Services

Cost Center: 1100-0193-Employee Benefit Plan Financial Reporting

Workpaper: A-1.5 Constant 2025

Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	4	3	4	3	4	4	4	4	4	4	4
Labor Costs	\$ 497	\$ 481	\$ 479	\$ 466	\$ 475	\$ 557	\$ 554	\$ 556	\$ 557	\$ 559	\$ 561
Non-Labor Costs	19	14	48	23	37	39	39	39	39	39	39
Total Costs	\$ 516	\$ 495	\$ 526	\$ 489	\$ 512	\$ 596	\$ 593	\$ 595	\$ 596	\$ 598	\$ 600
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 187	\$ 182	\$ 187	\$ 176	\$ 185	\$ 217	\$ 217	\$ 217	\$ 218	\$ 219	\$ 220
SoCalGas	328	313	339	314	327	379	377	378	379	380	382
Total Allocations	\$ 516	\$ 495	\$ 526	\$ 489	\$ 512	\$ 596	\$ 594	\$ 595	\$ 597	\$ 599	\$ 601
BILLED COSTS											
SDG&E	\$ 187	\$ 182	\$ 187	\$ 176	\$ 185	\$ 217	\$ 217	\$ 217	\$ 218	\$ 219	\$ 220
SoCalGas	328	313	339	314	327	379	377	378	379	380	382
Total Billed Costs	\$ 516	\$ 495	\$ 526	\$ 489	\$ 512	\$ 596	\$ 594	\$ 595	\$ 597	\$ 599	\$ 601

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0193-Employee Benefit Plan Financial Reporting
Workpaper: A-1.5 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 185	\$ 327	\$ 512	4
<i>Salaries</i>	<i>20</i>	<i>35</i>	<i>55</i>	
<i>Total</i>	<u><i>20</i></u>	<u><i>35</i></u>	<u><i>55</i></u>	
Change in Allocation Rates 2025 - 2028	13	16	29	
Total Change from 2025	<u>33</u>	<u>51</u>	<u>84</u>	-
2028 - TEST YEAR	<u>\$ 217</u>	<u>\$ 378</u>	<u>\$ 595</u>	<u>4</u>
CBFTE	<u>36.4%</u>	<u>63.4%</u>	<u>99.8%</u>	
Allocations	\$ 217	\$ 378	\$ 595	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u>\$ 217</u>	<u>\$ 378</u>	<u>\$ 595</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti

Division: A-Finance

Department: A-1 Accounting Services

Cost Center: 1100-0193-Employee Benefit Plan Financial Reporting

Workpaper: A-1.5 Esc

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	4	3	4	3	4	4	4	4	4	4	4
Labor Costs	\$ 497	\$ 481	\$ 479	\$ 466	\$ 475	\$ 575	\$ 590	\$ 610	\$ 629	\$ 650	\$ 672
Non-Labor Costs	19	14	48	23	37	40	41	41	42	43	44
Total Costs	\$ 516	\$ 495	\$ 526	\$ 489	\$ 512	\$ 615	\$ 631	\$ 651	\$ 672	\$ 693	\$ 716
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 187	\$ 182	\$ 187	\$ 176	\$ 185	\$ 225	\$ 230	\$ 238	\$ 245	\$ 253	\$ 261
SoCalGas	328	313	339	314	327	390	401	413	426	440	455
Total Allocations	\$ 516	\$ 495	\$ 526	\$ 489	\$ 512	\$ 615	\$ 631	\$ 651	\$ 672	\$ 693	\$ 716
BILLED COSTS											
SDG&E	\$ 187	\$ 182	\$ 187	\$ 176	\$ 185	\$ 225	\$ 230	\$ 238	\$ 245	\$ 253	\$ 261
SoCalGas	328	313	339	314	327	390	401	413	426	440	455
Total Billed Costs	\$ 516	\$ 495	\$ 526	\$ 489	\$ 512	\$ 615	\$ 631	\$ 651	\$ 672	\$ 693	\$ 716

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0047-Financial Reporting
Workpaper: A-1.6 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	17	15	16	16	15	15	15	15	15	15	15
Labor Costs	\$ 1,456	\$ 1,708	\$ 1,581	\$ 1,776	\$ 1,736	\$ 2,114	\$ 2,035	\$ 2,037	\$ 2,039	\$ 2,044	\$ 2,050
Non-Labor Costs	545	462	662	649	580	690	692	691	691	691	691
Total Costs	\$ 2,001	\$ 2,169	\$ 2,243	\$ 2,425	\$ 2,316	\$ 2,804	\$ 2,727	\$ 2,728	\$ 2,730	\$ 2,735	\$ 2,741
DIRECT ASSIGNMENTS											
SDG&E	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	1	1	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 1	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 890	\$ 957	\$ 956	\$ 1,043	\$ 996	\$ 1,243	\$ 1,172	\$ 1,162	\$ 1,153	\$ 1,145	\$ 1,138
SoCalGas	1,110	1,210	1,287	1,382	1,320	1,562	1,555	1,566	1,577	1,589	1,602
Total Allocations	\$ 2,000	\$ 2,168	\$ 2,243	\$ 2,425	\$ 2,316	\$ 2,805	\$ 2,727	\$ 2,728	\$ 2,730	\$ 2,735	\$ 2,741
BILLED COSTS											
SDG&E	\$ 890	\$ 958	\$ 956	\$ 1,043	\$ 996	\$ 1,243	\$ 1,172	\$ 1,162	\$ 1,153	\$ 1,145	\$ 1,138
SoCalGas	1,111	1,211	1,287	1,382	1,320	1,562	1,555	1,566	1,577	1,589	1,602
Total Billed Costs	\$ 2,001	\$ 2,169	\$ 2,243	\$ 2,425	\$ 2,316	\$ 2,805	\$ 2,727	\$ 2,728	\$ 2,730	\$ 2,735	\$ 2,741

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0047-Financial Reporting
Workpaper: A-1.6 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 996	\$ 1,320	\$ 2,316	15
<i>Salaries</i>	<i>(14)</i>	<i>(19)</i>	<i>(33)</i>	
<i>Total</i>	<u><i>(14)</i></u>	<u><i>(19)</i></u>	<u><i>(33)</i></u>	
Change in Allocation Rates 2025 - 2028	180	264	444	
Total Change from 2025	<u>166</u>	<u>245</u>	<u>411</u>	-
2028 - TEST YEAR	<u>\$ 1,162</u>	<u>\$ 1,566</u>	<u>\$ 2,728</u>	<u>15</u>
MF BASIC	<u>40.3%</u>	<u>54.3%</u>	<u>94.7%</u>	
Allocations	\$ 1,162	\$ 1,566	\$ 2,728	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u>\$ 1,162</u>	<u>\$ 1,566</u>	<u>\$ 2,728</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0047-Financial Reporting
Workpaper: A-1.6 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	17	15	16	16	15	15	15	15	15	15	15
Labor Costs	\$ 1,456	\$ 1,708	\$ 1,581	\$ 1,776	\$ 1,736	\$ 2,180	\$ 2,168	\$ 2,235	\$ 2,304	\$ 2,377	\$ 2,454
Non-Labor Costs	545	462	662	649	580	703	717	729	742	757	773
Total Costs	\$ 2,001	\$ 2,169	\$ 2,243	\$ 2,425	\$ 2,316	\$ 2,884	\$ 2,885	\$ 2,964	\$ 3,046	\$ 3,134	\$ 3,227
DIRECT ASSIGNMENTS											
SDG&E	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	1	1	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 1	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 890	\$ 957	\$ 956	\$ 1,043	\$ 996	\$ 1,277	\$ 1,240	\$ 1,263	\$ 1,287	\$ 1,312	\$ 1,340
SoCalGas	1,110	1,210	1,287	1,382	1,320	1,606	1,645	1,701	1,759	1,821	1,887
Total Allocations	\$ 2,000	\$ 2,168	\$ 2,243	\$ 2,425	\$ 2,316	\$ 2,884	\$ 2,885	\$ 2,964	\$ 3,046	\$ 3,134	\$ 3,227
BILLED COSTS											
SDG&E	\$ 890	\$ 958	\$ 956	\$ 1,043	\$ 996	\$ 1,277	\$ 1,240	\$ 1,263	\$ 1,287	\$ 1,312	\$ 1,340
SoCalGas	1,111	1,211	1,287	1,382	1,320	1,606	1,645	1,701	1,759	1,821	1,887
Total Billed Costs	\$ 2,001	\$ 2,169	\$ 2,243	\$ 2,425	\$ 2,316	\$ 2,884	\$ 2,885	\$ 2,964	\$ 3,046	\$ 3,134	\$ 3,227

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0342-Financial Systems & Transformation
Workpaper: A-1.7 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	4	6	7	7	5	5	5	5	5	5	5
Labor Costs	\$ 227	\$ 294	\$ 491	\$ 511	\$ 525	\$ 784	\$ 781	\$ 783	\$ 785	\$ 788	\$ 791
Non-Labor Costs	554	740	882	862	900	1,128	1,192	1,192	1,192	1,192	1,192
Total Costs	\$ 782	\$ 1,034	\$ 1,373	\$ 1,373	\$ 1,425	\$ 1,912	\$ 1,973	\$ 1,975	\$ 1,977	\$ 1,980	\$ 1,983
DIRECT ASSIGNMENTS											
SDG&E	\$ 115	\$ 45	\$ 64	\$ 187	\$ 150	\$ 198	\$ 227	\$ 225	\$ 224	\$ 222	\$ 221
SoCalGas	20	39	220	406	450	231	265	267	268	270	272
Total Direct Assignments	\$ 136	\$ 84	\$ 284	\$ 593	\$ 599	\$ 429	\$ 492	\$ 492	\$ 492	\$ 492	\$ 492
ALLOCATIONS											
SDG&E	\$ 287	\$ 420	\$ 464	\$ 336	\$ 355	\$ 657	\$ 636	\$ 631	\$ 627	\$ 623	\$ 619
SoCalGas	359	530	625	445	470	826	845	851	857	864	872
Total Allocations	\$ 646	\$ 950	\$ 1,089	\$ 781	\$ 825	\$ 1,483	\$ 1,481	\$ 1,483	\$ 1,484	\$ 1,488	\$ 1,491
BILLED COSTS											
SDG&E	\$ 402	\$ 465	\$ 528	\$ 523	\$ 505	\$ 855	\$ 863	\$ 857	\$ 851	\$ 845	\$ 839
SoCalGas	379	570	845	851	920	1,057	1,110	1,118	1,126	1,134	1,143
Total Billed Costs	\$ 782	\$ 1,034	\$ 1,373	\$ 1,373	\$ 1,425	\$ 1,912	\$ 1,973	\$ 1,976	\$ 1,977	\$ 1,980	\$ 1,982

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0342-Financial Systems & Transformation
Workpaper: A-1.7 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 505	\$ 920	\$ 1,425	5
<i>Salaries</i>	<i>(34)</i>	<i>(45)</i>	<i>(79)</i>	
<i>Direct Assignments</i>	<i>76</i>	<i>(183)</i>	<i>(107)</i>	
Total	<u>42</u>	<u>(228)</u>	<u>(186)</u>	
Change in Allocation Rates 2025 - 2028	310	426	737	
Total Change from 2025	<u>352</u>	<u>198</u>	<u>551</u>	<u>-</u>
2028 - TEST YEAR	<u>\$ 857</u>	<u>\$ 1,118</u>	<u>\$ 1,976</u>	<u>5</u>
MFBASIC	<u>40.3%</u>	<u>54.3%</u>	<u>94.7%</u>	
Allocations	\$ 631	\$ 851	\$ 1,483	
Direct Assignments	<u>225</u>	<u>267</u>	<u>492</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 857</u>	<u>\$ 1,118</u>	<u>\$ 1,976</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
 Division: A-Finance
 Department: A-1 Accounting Services
 Cost Center: 1100-0342-Financial Systems & Transformation
 Workpaper: A-1.7 Esc
 Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	4	6	7	7	5	5	5	5	5	5	5
Labor Costs	\$ 227	\$ 294	\$ 491	\$ 511	\$ 525	\$ 809	\$ 832	\$ 859	\$ 887	\$ 916	\$ 947
Non-Labor Costs	554	740	882	862	900	1,149	1,236	1,256	1,279	1,305	1,333
Total Costs	\$ 782	\$ 1,034	\$ 1,373	\$ 1,373	\$ 1,425	\$ 1,958	\$ 2,068	\$ 2,116	\$ 2,166	\$ 2,221	\$ 2,280
DIRECT ASSIGNMENTS											
SDG&E	\$ 115	\$ 45	\$ 64	\$ 187	\$ 150	\$ 202	\$ 235	\$ 238	\$ 240	\$ 243	\$ 247
SoCalGas	20	39	220	406	450	235	275	281	288	296	304
Total Direct Assignments	\$ 136	\$ 84	\$ 284	\$ 593	\$ 599	\$ 437	\$ 510	\$ 519	\$ 528	\$ 539	\$ 551
ALLOCATIONS											
SDG&E	\$ 287	\$ 420	\$ 464	\$ 336	\$ 355	\$ 674	\$ 669	\$ 680	\$ 692	\$ 704	\$ 718
SoCalGas	359	530	625	445	470	847	888	917	946	978	1,011
Total Allocations	\$ 646	\$ 950	\$ 1,089	\$ 781	\$ 825	\$ 1,521	\$ 1,558	\$ 1,597	\$ 1,638	\$ 1,682	\$ 1,729
BILLED COSTS											
SDG&E	\$ 402	\$ 465	\$ 528	\$ 523	\$ 505	\$ 876	\$ 905	\$ 918	\$ 932	\$ 948	\$ 965
SoCalGas	379	570	845	851	920	1,082	1,163	1,198	1,234	1,273	1,315
Total Billed Costs	\$ 782	\$ 1,034	\$ 1,373	\$ 1,373	\$ 1,425	\$ 1,958	\$ 2,068	\$ 2,116	\$ 2,166	\$ 2,221	\$ 2,280

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0219-Financial Reporting Audit Fees
Workpaper: A-1.8 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	6,454	5,010	7,056	7,324	7,255	8,408	8,520	8,614	8,690	8,743	8,783
Total Costs	\$ 6,454	\$ 5,010	\$ 7,056	\$ 7,324	\$ 7,255	\$ 8,408	\$ 8,520	\$ 8,614	\$ 8,690	\$ 8,743	\$ 8,783
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ 100	\$ 112	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	120	25	40	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 220	\$ 137	\$ 58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 2,848	\$ 2,213	\$ 2,914	\$ 3,092	\$ 3,095	\$ 3,724	\$ 3,661	\$ 3,670	\$ 3,671	\$ 3,662	\$ 3,647
SoCalGas	3,606	2,797	3,922	4,094	4,102	4,684	4,859	4,944	5,019	5,082	5,136
Total Allocations	\$ 6,454	\$ 5,010	\$ 6,836	\$ 7,187	\$ 7,197	\$ 8,408	\$ 8,520	\$ 8,614	\$ 8,690	\$ 8,743	\$ 8,783
BILLED COSTS											
SDG&E	\$ 2,848	\$ 2,213	\$ 3,014	\$ 3,204	\$ 3,112	\$ 3,724	\$ 3,661	\$ 3,670	\$ 3,671	\$ 3,662	\$ 3,647
SoCalGas	3,606	2,797	4,042	4,119	4,143	4,684	4,859	4,944	5,019	5,082	5,136
Total Billed Costs	\$ 6,454	\$ 5,010	\$ 7,056	\$ 7,324	\$ 7,255	\$ 8,408	\$ 8,520	\$ 8,614	\$ 8,690	\$ 8,743	\$ 8,783

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-1 Accounting Services
Cost Center: 1100-0219-Financial Reporting Audit Fees
Workpaper: A-1.8 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 3,112	\$ 4,143	\$ 7,255	-
<i>Auditing Fees</i>	<i>(35)</i>	<i>(47)</i>	<i>(81)</i>	
<i>Consulting</i>	<i>50</i>	<i>67</i>	<i>118</i>	
<i>Direct Assignments</i>	<i>(17)</i>	<i>(40)</i>	<i>(58)</i>	
Total	<u><u>(2)</u></u>	<u><u>(20)</u></u>	<u><u>(21)</u></u>	
Change in Allocation Rates 2025 - 2028	559	821	1,381	
Total Change from 2025	<u>557</u>	<u>801</u>	<u>1,360</u>	<u>-</u>
2028 - TEST YEAR	<u><u>\$ 3,670</u></u>	<u><u>\$ 4,944</u></u>	<u><u>\$ 8,614</u></u>	<u><u>-</u></u>
MFBASIC	<u>40.3%</u>	<u>54.3%</u>	<u>94.7%</u>	
Allocations	\$ 3,670	\$ 4,944	\$ 8,614	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u><u>\$ 3,670</u></u>	<u><u>\$ 4,944</u></u>	<u><u>\$ 8,614</u></u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
 Division: A-Finance
 Department: A-1 Accounting Services
 Cost Center: 1100-0219-Financial Reporting Audit Fees
 Workpaper: A-1.8 Esc
 Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	6,454	5,010	7,056	7,324	7,255	8,565	8,829	9,077	9,326	9,574	9,822
Total Costs	\$ 6,454	\$ 5,010	\$ 7,056	\$ 7,324	\$ 7,255	\$ 8,565	\$ 8,829	\$ 9,077	\$ 9,326	\$ 9,574	\$ 9,822
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ 100	\$ 112	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	120	25	40	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 220	\$ 137	\$ 58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 2,848	\$ 2,213	\$ 2,914	\$ 3,092	\$ 3,095	\$ 3,794	\$ 3,794	\$ 3,867	\$ 3,939	\$ 4,009	\$ 4,078
SoCalGas	3,606	2,797	3,922	4,094	4,102	4,771	5,035	5,210	5,386	5,564	5,744
Total Allocations	\$ 6,454	\$ 5,010	\$ 6,836	\$ 7,187	\$ 7,197	\$ 8,565	\$ 8,829	\$ 9,077	\$ 9,326	\$ 9,574	\$ 9,822
BILLED COSTS											
SDG&E	\$ 2,848	\$ 2,213	\$ 3,014	\$ 3,204	\$ 3,112	\$ 3,794	\$ 3,794	\$ 3,867	\$ 3,939	\$ 4,009	\$ 4,078
SoCalGas	3,606	2,797	4,042	4,119	4,143	4,771	5,035	5,210	5,386	5,564	5,744
Total Billed Costs	\$ 6,454	\$ 5,010	\$ 7,056	\$ 7,324	\$ 7,255	\$ 8,565	\$ 8,829	\$ 9,077	\$ 9,326	\$ 9,574	\$ 9,822

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-2 Tax Services
Workpaper: A-2 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			----- Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	39	40	41	40	41	34	34	34	34	34	34
Labor Costs	\$ 4,547	\$ 4,517	\$ 5,042	\$ 5,053	\$ 5,240	\$ 5,825	\$ 5,509	\$ 5,520	\$ 5,536	\$ 5,555	\$ 5,579
Non-Labor Costs	2,426	2,274	2,246	1,966	1,792	1,985	1,986	1,986	1,985	1,985	1,985
Total Costs	<u>\$ 6,973</u>	<u>\$ 6,791</u>	<u>\$ 7,288</u>	<u>\$ 7,019</u>	<u>\$ 7,032</u>	<u>\$ 7,810</u>	<u>\$ 7,495</u>	<u>\$ 7,506</u>	<u>\$ 7,521</u>	<u>\$ 7,540</u>	<u>\$ 7,564</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ 309	\$ 354	\$ 323	\$ 334	\$ 337	\$ 323	\$ 323	\$ 323	\$ 323	\$ 323	\$ 323
SoCalGas	433	401	199	418	239	226	226	226	226	226	226
Total Direct Assignments	<u>\$ 742</u>	<u>\$ 755</u>	<u>\$ 522</u>	<u>\$ 752</u>	<u>\$ 576</u>	<u>\$ 549</u>	<u>\$ 549</u>	<u>\$ 549</u>	<u>\$ 549</u>	<u>\$ 549</u>	<u>\$ 549</u>
ALLOCATIONS											
SDG&E	\$ 3,017	\$ 2,893	\$ 3,300	\$ 3,046	\$ 3,113	\$ 3,577	\$ 3,392	\$ 3,389	\$ 3,389	\$ 3,390	\$ 3,393
SoCalGas	3,214	3,143	3,466	3,221	3,342	3,684	3,554	3,567	3,583	3,602	3,623
Total Allocations	<u>\$ 6,231</u>	<u>\$ 6,036</u>	<u>\$ 6,766</u>	<u>\$ 6,267</u>	<u>\$ 6,455</u>	<u>\$ 7,261</u>	<u>\$ 6,945</u>	<u>\$ 6,956</u>	<u>\$ 6,972</u>	<u>\$ 6,992</u>	<u>\$ 7,015</u>
BILLED COSTS											
SDG&E	\$ 3,326	\$ 3,247	\$ 3,624	\$ 3,380	\$ 3,451	\$ 3,900	\$ 3,715	\$ 3,712	\$ 3,712	\$ 3,713	\$ 3,716
SoCalGas	3,647	3,544	3,665	3,639	3,581	3,910	3,781	3,794	3,810	3,828	3,849
Total Billed Costs	<u>\$ 6,973</u>	<u>\$ 6,791</u>	<u>\$ 7,289</u>	<u>\$ 7,019</u>	<u>\$ 7,032</u>	<u>\$ 7,810</u>	<u>\$ 7,495</u>	<u>\$ 7,506</u>	<u>\$ 7,522</u>	<u>\$ 7,541</u>	<u>\$ 7,564</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 \$000's)**

**Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-2 Tax Services
Workpaper: A-2 Recon
Unit of Measure : FTEs**

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 3,451	\$ 3,581	\$ 7,032	41
<i>Salaries</i>	<i>(558)</i>	<i>(587)</i>	<i>(1,145)</i>	
<i>Computer Software/Hardware</i>	<i>(4)</i>	<i>(4)</i>	<i>(8)</i>	
<i>Other Non-Labor</i>	<i>(58)</i>	<i>(61)</i>	<i>(119)</i>	
<i>Telecom</i>	<i>(1)</i>	<i>(1)</i>	<i>(2)</i>	
<i>Training</i>	<i>2</i>	<i>2</i>	<i>4</i>	
<i>Travel</i>	<i>8</i>	<i>8</i>	<i>16</i>	
<i>Direct Assignments</i>	<i>(14)</i>	<i>(12)</i>	<i>(26)</i>	
Total	<u>(625)</u>	<u>(655)</u>	<u>(1,280)</u>	
Change in Allocation Rates 2025 - 2028	<u>886</u>	<u>867</u>	<u>1,753</u>	
Total Change from 2025	261	212	473	(7)
2028 - TEST YEAR	<u>\$ 3,712</u>	<u>\$ 3,794</u>	<u>\$ 7,506</u>	<u>34</u>
Utility Allocation Rate	<u>42.1%</u>	<u>44.3%</u>	<u>86.4%</u>	
Allocations	\$ 3,389	\$ 3,567	\$ 6,957	
Direct Assignments	<u>323</u>	<u>226</u>	<u>549</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 3,712</u>	<u>\$ 3,794</u>	<u>\$ 7,506</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-2 Tax Services
Workpaper: A-2 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	39	40	41	40	41	34	34	34	34	34	34
Labor Costs	\$ 4,547	\$ 4,517	\$ 5,042	\$ 5,053	\$ 5,240	\$ 6,011	\$ 5,867	\$ 6,058	\$ 6,254	\$ 6,459	\$ 6,679
Non-Labor Costs	2,426	2,274	2,246	1,966	1,792	2,022	2,058	2,092	2,131	2,174	2,220
Total Costs	\$ 6,973	\$ 6,791	\$ 7,288	\$ 7,019	\$ 7,032	\$ 8,033	\$ 7,925	\$ 8,150	\$ 8,385	\$ 8,633	\$ 8,899
DIRECT ASSIGNMENTS											
SDG&E	\$ 309	\$ 354	\$ 323	\$ 334	\$ 337	\$ 329	\$ 335	\$ 340	\$ 347	\$ 354	\$ 361
SoCalGas	433	401	199	418	239	231	235	238	243	248	253
Total Direct Assignments	\$ 742	\$ 755	\$ 522	\$ 752	\$ 576	\$ 560	\$ 570	\$ 578	\$ 590	\$ 602	\$ 614
ALLOCATIONS											
SDG&E	\$ 3,017	\$ 2,893	\$ 3,300	\$ 3,046	\$ 3,113	\$ 3,683	\$ 3,592	\$ 3,688	\$ 3,788	\$ 3,894	\$ 4,007
SoCalGas	3,214	3,143	3,466	3,221	3,342	3,791	3,763	3,883	4,007	4,138	4,278
Total Allocations	\$ 6,231	\$ 6,036	\$ 6,766	\$ 6,267	\$ 6,455	\$ 7,474	\$ 7,355	\$ 7,571	\$ 7,795	\$ 8,032	\$ 8,285
BILLED COSTS											
SDG&E	\$ 3,326	\$ 3,247	\$ 3,624	\$ 3,380	\$ 3,451	\$ 4,012	\$ 3,927	\$ 4,029	\$ 4,135	\$ 4,247	\$ 4,368
SoCalGas	3,647	3,544	3,665	3,639	3,581	4,022	3,998	4,122	4,250	4,386	4,531
Total Billed Costs	\$ 6,973	\$ 6,791	\$ 7,289	\$ 7,019	\$ 7,032	\$ 8,034	\$ 7,925	\$ 8,150	\$ 8,385	\$ 8,633	\$ 8,899

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-2 Tax Services
Cost Center: 1100-0045-VP Tax & Chief Tax Counsel
Workpaper: A-2.1 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	1	1	2	2	2	2	2	2	2	2	2
Labor Costs	\$ 71	\$ 216	\$ 302	\$ 308	\$ 347	\$ 398	\$ 396	\$ 396	\$ 398	\$ 399	\$ 401
Non-Labor Costs	19	37	25	28	37	48	48	48	48	48	48
Total Costs	\$ 90	\$ 253	\$ 326	\$ 336	\$ 384	\$ 446	\$ 444	\$ 444	\$ 446	\$ 447	\$ 449
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 43	\$ 124	\$ 154	\$ 158	\$ 183	\$ 214	\$ 212	\$ 211	\$ 211	\$ 211	\$ 212
SoCalGas	46	129	172	177	200	232	233	234	235	236	237
Total Allocations	\$ 90	\$ 253	\$ 326	\$ 336	\$ 383	\$ 446	\$ 444	\$ 445	\$ 446	\$ 447	\$ 449
BILLED COSTS											
SDG&E	\$ 43	\$ 124	\$ 154	\$ 158	\$ 183	\$ 214	\$ 212	\$ 211	\$ 211	\$ 211	\$ 212
SoCalGas	46	129	172	177	200	232	233	234	235	236	237
Total Billed Costs	\$ 90	\$ 253	\$ 326	\$ 336	\$ 384	\$ 446	\$ 444	\$ 445	\$ 446	\$ 447	\$ 449

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-2 Tax Services
Cost Center: 1100-0045-VP Tax & Chief Tax Counsel
Workpaper: A-2.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 183	\$ 200	\$ 384	2
<i>Salaries</i>	<i>(28)</i>	<i>(31)</i>	<i>(59)</i>	
<i>Total</i>	<u><i>(28)</i></u>	<u><i>(31)</i></u>	<u><i>(59)</i></u>	
Change in Allocation Rates 2025 - 2028	55	64	120	
Total Change from 2025	<u>27</u>	<u>33</u>	<u>61</u>	<u>0</u>
2028 - TEST YEAR	<u>\$ 211</u>	<u>\$ 234</u>	<u>\$ 445</u>	<u>2</u>
CBVPTAX	<u>36.3%</u>	<u>40.2%</u>	<u>76.5%</u>	
Allocations	\$ 211	\$ 234	\$ 445	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 211</u>	<u>\$ 234</u>	<u>\$ 445</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-2 Tax Services
Cost Center: 1100-0045-VP Tax & Chief Tax Counsel
Workpaper: A-2.1 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	1	1	2	2	2	2	2	2	2	2	2
Labor Costs	\$ 71	\$ 216	\$ 302	\$ 308	\$ 347	\$ 410	\$ 421	\$ 434	\$ 449	\$ 463	\$ 479
Non-Labor Costs	19	37	25	28	37	49	50	51	52	53	54
Total Costs	\$ 90	\$ 253	\$ 326	\$ 336	\$ 384	\$ 459	\$ 471	\$ 485	\$ 501	\$ 516	\$ 533
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 43	\$ 124	\$ 154	\$ 158	\$ 183	\$ 220	\$ 224	\$ 230	\$ 237	\$ 243	\$ 251
SoCalGas	46	129	172	177	200	238	247	255	264	272	282
Total Allocations	\$ 90	\$ 253	\$ 326	\$ 336	\$ 383	\$ 458	\$ 471	\$ 485	\$ 500	\$ 516	\$ 533
BILLED COSTS											
SDG&E	\$ 43	\$ 124	\$ 154	\$ 158	\$ 183	\$ 220	\$ 224	\$ 230	\$ 237	\$ 244	\$ 251
SoCalGas	46	129	172	177	200	238	247	255	264	273	282
Total Billed Costs	\$ 90	\$ 253	\$ 326	\$ 336	\$ 384	\$ 459	\$ 471	\$ 485	\$ 501	\$ 516	\$ 533

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
 Division: A-Finance
 Department: A-2 Tax Services
 Cost Center: 1100-0046-VP Chief Tax Counsel (inactive)
 Workpaper: A-2.2 Constant 2025
 Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	1	1	1	-	-	-	-	-	-	-	-
Labor Costs	\$ 299	\$ 290	\$ 320	\$ 111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	25	20	9	2	-	-	-	-	-	-	-
Total Costs	\$ 324	\$ 310	\$ 329	\$ 114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 153	\$ 152	\$ 155	\$ 54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	171	157	174	60	-	-	-	-	-	-	-
Total Allocations	\$ 324	\$ 310	\$ 329	\$ 114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS											
SDG&E	\$ 153	\$ 152	\$ 155	\$ 54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	171	157	174	60	-	-	-	-	-	-	-
Total Billed Costs	\$ 324	\$ 310	\$ 329	\$ 114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
 Division: A-Finance
 Department: A-2 Tax Services
 Cost Center: 1100-0046-VP Chief Tax Counsel (inactive)
 Workpaper: A-2.2 Esc
 Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	1	1	1	-	-	-	-	-	-	-	-
Labor Costs	\$ 299	\$ 290	\$ 320	\$ 111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	25	20	9	2	-	-	-	-	-	-	-
Total Costs	<u><u>\$ 324</u></u>	<u><u>\$ 310</u></u>	<u><u>\$ 329</u></u>	<u><u>\$ 114</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
ALLOCATIONS											
SDG&E	\$ 153	\$ 152	\$ 155	\$ 54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	171	157	174	60	-	-	-	-	-	-	-
Total Allocations	<u><u>\$ 324</u></u>	<u><u>\$ 310</u></u>	<u><u>\$ 329</u></u>	<u><u>\$ 114</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
BILLED COSTS											
SDG&E	\$ 153	\$ 152	\$ 155	\$ 54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	171	157	174	60	-	-	-	-	-	-	-
Total Billed Costs	<u><u>\$ 324</u></u>	<u><u>\$ 310</u></u>	<u><u>\$ 329</u></u>	<u><u>\$ 114</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-2 Tax Services
Cost Center: 1100-0373-Corporate Tax Services
Workpaper: A-2.3 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	37	38	38	38	39	32	32	32	32	32	32
Labor Costs	\$ 4,177	\$ 4,011	\$ 4,421	\$ 4,634	\$ 4,893	\$ 5,428	\$ 5,113	\$ 5,124	\$ 5,138	\$ 5,156	\$ 5,178
Non-Labor Costs	2,382	2,218	2,213	1,935	1,755	1,937	1,937	1,937	1,937	1,937	1,937
Total Costs	\$ 6,559	\$ 6,229	\$ 6,633	\$ 6,569	\$ 6,648	\$ 7,365	\$ 7,050	\$ 7,061	\$ 7,075	\$ 7,093	\$ 7,115
DIRECT ASSIGNMENTS											
SDG&E	\$ 309	\$ 354	\$ 323	\$ 334	\$ 337	\$ 323	\$ 323	\$ 323	\$ 323	\$ 323	\$ 323
SoCalGas	433	401	199	418	238	226	226	226	226	226	226
Total Direct Assignments	\$ 743	\$ 755	\$ 522	\$ 752	\$ 576	\$ 549	\$ 549	\$ 549	\$ 549	\$ 549	\$ 549
ALLOCATIONS											
SDG&E	\$ 2,820	\$ 2,616	\$ 2,991	\$ 2,834	\$ 2,930	\$ 3,364	\$ 3,180	\$ 3,178	\$ 3,177	\$ 3,178	\$ 3,181
SoCalGas	2,996	2,858	3,121	2,983	3,142	3,452	3,321	3,334	3,349	3,366	3,384
Total Allocations	\$ 5,816	\$ 5,473	\$ 6,111	\$ 5,818	\$ 6,073	\$ 6,816	\$ 6,501	\$ 6,512	\$ 6,526	\$ 6,544	\$ 6,565
BILLED COSTS											
SDG&E	\$ 3,129	\$ 2,970	\$ 3,314	\$ 3,168	\$ 3,267	\$ 3,687	\$ 3,503	\$ 3,501	\$ 3,500	\$ 3,501	\$ 3,504
SoCalGas	3,430	3,259	3,319	3,401	3,381	3,678	3,547	3,560	3,575	3,592	3,611
Total Billed Costs	\$ 6,559	\$ 6,229	\$ 6,633	\$ 6,569	\$ 6,648	\$ 7,365	\$ 7,050	\$ 7,061	\$ 7,075	\$ 7,093	\$ 7,115

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti

Division: A-Finance

Department: A-2 Tax Services

Cost Center: 1100-0373-Corporate Tax Services

Workpaper: A-2.3 Recon

Unit of Measure : FTEs



EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 3,267	\$ 3,381	\$ 6,648	39
<i>Salaries</i>	<i>(530)</i>	<i>(556)</i>	<i>(1,085)</i>	
<i>Computer Software/Hardware</i>	<i>(4)</i>	<i>(4)</i>	<i>(9)</i>	
<i>Other Non-Labor</i>	<i>(58)</i>	<i>(61)</i>	<i>(119)</i>	
<i>Telecom</i>	<i>(1)</i>	<i>(1)</i>	<i>(3)</i>	
<i>Training</i>	<i>2</i>	<i>2</i>	<i>5</i>	
<i>Travel</i>	<i>8</i>	<i>8</i>	<i>17</i>	
<i>Direct Assignments</i>	<i>(14)</i>	<i>(12)</i>	<i>(26)</i>	
Total	(597)	(624)	(1,221)	
Change in Allocation Rates 2025 - 2028	831	803	1,634	
Total Change from 2025	234	179	413	(7)
2028 - TEST YEAR	\$ 3,501	\$ 3,560	\$ 7,061	32
CBTIMETAX	42.5%	44.6%	87.1%	
Allocations	\$ 3,178	\$ 3,334	\$ 6,512	
Direct Assignments	323	226	549	
TOTAL 2028 ALLOCATIONS	\$ 3,501	\$ 3,560	\$ 7,061	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-2 Tax Services
Cost Center: 1100-0373-Corporate Tax Services
Workpaper: A-2.3 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	37	38	38	38	39	32	32	32	32	32	32
Labor Costs	\$ 4,177	\$ 4,011	\$ 4,421	\$ 4,634	\$ 4,893	\$ 5,602	\$ 5,446	\$ 5,623	\$ 5,805	\$ 5,996	\$ 6,200
Non-Labor Costs	2,382	2,218	2,213	1,935	1,755	1,973	2,008	2,042	2,079	2,121	2,166
Total Costs	\$ 6,559	\$ 6,229	\$ 6,633	\$ 6,569	\$ 6,648	\$ 7,575	\$ 7,454	\$ 7,665	\$ 7,884	\$ 8,117	\$ 8,366
DIRECT ASSIGNMENTS											
SDG&E	\$ 309	\$ 354	\$ 323	\$ 334	\$ 337	\$ 329	\$ 335	\$ 340	\$ 347	\$ 354	\$ 361
SoCalGas	433	401	199	418	238	230	234	238	243	248	253
Total Direct Assignments	\$ 743	\$ 755	\$ 522	\$ 752	\$ 576	\$ 560	\$ 569	\$ 579	\$ 589	\$ 601	\$ 614
ALLOCATIONS											
SDG&E	\$ 2,820	\$ 2,616	\$ 2,991	\$ 2,834	\$ 2,930	\$ 3,462	\$ 3,368	\$ 3,458	\$ 3,551	\$ 3,650	\$ 3,756
SoCalGas	2,996	2,858	3,121	2,983	3,142	3,553	3,517	3,628	3,743	3,866	3,996
Total Allocations	\$ 5,816	\$ 5,473	\$ 6,111	\$ 5,818	\$ 6,073	\$ 7,015	\$ 6,885	\$ 7,086	\$ 7,294	\$ 7,516	\$ 7,752
BILLED COSTS											
SDG&E	\$ 3,129	\$ 2,970	\$ 3,314	\$ 3,168	\$ 3,267	\$ 3,791	\$ 3,703	\$ 3,798	\$ 3,898	\$ 4,004	\$ 4,117
SoCalGas	3,430	3,259	3,319	3,401	3,381	3,783	3,751	3,866	3,986	4,113	4,249
Total Billed Costs	\$ 6,559	\$ 6,229	\$ 6,633	\$ 6,569	\$ 6,648	\$ 7,575	\$ 7,454	\$ 7,665	\$ 7,884	\$ 8,117	\$ 8,366

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Workpaper: A-3 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			----- Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	21	22	26	24	24	24	24	24	24	24	24
Labor Costs	\$ 1,952	\$ 1,976	\$ 2,335	\$ 2,858	\$ 2,913	\$ 3,768	\$ 3,729	\$ 3,737	\$ 3,747	\$ 3,761	\$ 3,776
Non-Labor Costs	395	311	490	638	557	698	698	698	698	698	698
Total Costs	\$ 2,347	\$ 2,287	\$ 2,825	\$ 3,496	\$ 3,469	\$ 4,466	\$ 4,427	\$ 4,435	\$ 4,445	\$ 4,459	\$ 4,474
DIRECT ASSIGNMENTS											
SDG&E	\$ 58	\$ 12	\$ 86	\$ 62	\$ 69	\$ 72	\$ 70	\$ 69	\$ 69	\$ 68	\$ 68
SoCalGas	60	14	107	63	69	90	92	93	93	94	94
Total Direct Assignments	\$ 118	\$ 26	\$ 193	\$ 125	\$ 138	\$ 162	\$ 162	\$ 162	\$ 162	\$ 162	\$ 162
ALLOCATIONS											
SDG&E	\$ 1,069	\$ 1,086	\$ 1,258	\$ 1,609	\$ 1,583	\$ 2,071	\$ 2,034	\$ 2,033	\$ 2,033	\$ 2,034	\$ 2,037
SoCalGas	1,160	1,174	1,374	1,761	1,747	2,233	2,231	2,240	2,250	2,263	2,276
Total Allocations	\$ 2,229	\$ 2,260	\$ 2,632	\$ 3,370	\$ 3,330	\$ 4,304	\$ 4,265	\$ 4,273	\$ 4,284	\$ 4,297	\$ 4,313
BILLED COSTS											
SDG&E	\$ 1,127	\$ 1,099	\$ 1,344	\$ 1,671	\$ 1,653	\$ 2,143	\$ 2,104	\$ 2,102	\$ 2,102	\$ 2,103	\$ 2,105
SoCalGas	1,220	1,188	1,481	1,825	1,816	2,323	2,323	2,333	2,343	2,356	2,370
Total Billed Costs	\$ 2,347	\$ 2,287	\$ 2,825	\$ 3,496	\$ 3,469	\$ 4,466	\$ 4,427	\$ 4,435	\$ 4,446	\$ 4,459	\$ 4,475

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-Finance
Cost Center: A-3 Treasury & Planning
Workpaper: A-3 Recon
Unit of Measure : FTEs



EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 1,653	\$ 1,816	\$ 3,469	24
<i>Salaries</i>	(86)	(105)	(191)	
<i>Catering & Events</i>	(2)	(2)	(4)	
<i>Dues & Subscriptions</i>	13	13	26	
<i>Travel</i>	(6)	(6)	(12)	
<i>Direct Assignments</i>	0	23	23	
Total	<u>(81)</u>	<u>(76)</u>	<u>(157)</u>	
Change in Allocation Rates 2025 - 2028	<u>531</u>	<u>592</u>	<u>1,123</u>	
Total Change from 2025	450	516	966	-
2028 - TEST YEAR	<u>\$ 2,102</u>	<u>\$ 2,333</u>	<u>\$ 4,435</u>	<u>24</u>
Utility Allocation Rate	<u>44.5%</u>	<u>49.0%</u>	<u>93.5%</u>	
Allocations	\$ 2,033	\$ 2,240	\$ 4,273	
Direct Assignments	<u>69</u>	<u>93</u>	<u>162</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 2,102</u>	<u>\$ 2,333</u>	<u>\$ 4,435</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Workpaper: A-3 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	21	22	26	24	24	24	24	24	24	24	24
Labor Costs	\$ 1,952	\$ 1,976	\$ 2,335	\$ 2,858	\$ 2,913	\$ 3,887	\$ 3,971	\$ 4,101	\$ 4,233	\$ 4,372	\$ 4,521
Non-Labor Costs	395	311	490	638	557	711	724	736	749	765	781
Total Costs	\$ 2,347	\$ 2,287	\$ 2,825	\$ 3,496	\$ 3,469	\$ 4,598	\$ 4,695	\$ 4,837	\$ 4,982	\$ 5,137	\$ 5,302
DIRECT ASSIGNMENTS											
SDG&E	\$ 58	\$ 12	\$ 86	\$ 62	\$ 69	\$ 73	\$ 73	\$ 73	\$ 74	\$ 75	\$ 76
SoCalGas	60	14	107	63	69	91	95	98	100	103	105
Total Direct Assignments	\$ 118	\$ 26	\$ 193	\$ 125	\$ 138	\$ 164	\$ 168	\$ 171	\$ 174	\$ 178	\$ 181
ALLOCATIONS											
SDG&E	\$ 1,069	\$ 1,086	\$ 1,258	\$ 1,609	\$ 1,583	\$ 2,133	\$ 2,159	\$ 2,220	\$ 2,282	\$ 2,348	\$ 2,418
SoCalGas	1,160	1,174	1,374	1,761	1,747	2,300	2,368	2,446	2,527	2,612	2,703
Total Allocations	\$ 2,229	\$ 2,260	\$ 2,632	\$ 3,370	\$ 3,330	\$ 4,433	\$ 4,527	\$ 4,666	\$ 4,809	\$ 4,960	\$ 5,121
BILLED COSTS											
SDG&E	\$ 1,127	\$ 1,099	\$ 1,344	\$ 1,671	\$ 1,653	\$ 2,206	\$ 2,232	\$ 2,293	\$ 2,356	\$ 2,422	\$ 2,493
SoCalGas	1,220	1,188	1,481	1,825	1,816	2,391	2,463	2,544	2,626	2,714	2,808
Total Billed Costs	\$ 2,347	\$ 2,287	\$ 2,825	\$ 3,496	\$ 3,469	\$ 4,597	\$ 4,695	\$ 4,837	\$ 4,982	\$ 5,136	\$ 5,301

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
 (Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0194 SVP Finance
Workpaper: A-3.1 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	2	2	2	2	2	2	2	2
Labor Costs	\$ -	\$ -	\$ -	\$ 152	\$ 466	\$ 488	\$ 487	\$ 487	\$ 489	\$ 491	\$ 493
Non-Labor Costs	-	-	-	27	30	36	36	36	36	36	36
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 178</u>	<u>\$ 497</u>	<u>\$ 524</u>	<u>\$ 523</u>	<u>\$ 523</u>	<u>\$ 525</u>	<u>\$ 527</u>	<u>\$ 529</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS											
SDG&E	\$ -	\$ -	\$ -	\$ 83	\$ 231	\$ 262	\$ 261	\$ 261	\$ 263	\$ 263	\$ 265
SoCalGas	-	-	-	95	265	262	261	261	263	263	265
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 178</u>	<u>\$ 497</u>	<u>\$ 524</u>	<u>\$ 523</u>	<u>\$ 523</u>	<u>\$ 525</u>	<u>\$ 527</u>	<u>\$ 530</u>
BILLED COSTS											
SDG&E	\$ -	\$ -	\$ -	\$ 83	\$ 231	\$ 262	\$ 261	\$ 261	\$ 263	\$ 263	\$ 265
SoCalGas	-	-	-	95	265	262	261	261	263	263	265
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 178</u>	<u>\$ 497</u>	<u>\$ 524</u>	<u>\$ 523</u>	<u>\$ 523</u>	<u>\$ 525</u>	<u>\$ 527</u>	<u>\$ 530</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
 Test Year 2028 General Rate Case
 Allocation Reconciliation
 (2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0194 SVP Finance
Workpaper: A-3.1 Recon
Unit of Measure : FTEs



EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 231	\$ 265	\$ 497	2
<i>Salaries</i>	(35)	(35)	(69)	
<i>Catering Events</i>	(2)	(2)	(4)	
<i>Dues & Subscriptions</i>	(2)	(2)	(3)	
<i>Travel</i>	(6)	(6)	(11)	
<i>Direct Assignments</i>	-	-	-	
<i>Reclassifications</i>	-	1	(1)	
Total	<u>(45)</u>	<u>(44)</u>	<u>(88)</u>	
Change in Allocation Rates 2025 - 2028	75	40	115	
Total Change from 2025	<u>30</u>	<u>(4)</u>	<u>27</u>	<u>-</u>
2028 - TEST YEAR	<u>\$ 261</u>	<u>\$ 261</u>	<u>\$ 524</u>	<u>2</u>
SVPFINANCE	<u>46.4%</u>	<u>46.4%</u>	<u>92.9%</u>	
Allocations	\$ 261	\$ 261	\$ 524	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u>\$ 261</u>	<u>\$ 261</u>	<u>\$ 524</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
 (Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0194 SVP Finance
Workpaper: A-3.1 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	2	2	2	2	2	2	2	2
Labor Costs	\$ -	\$ -	\$ -	\$ 152	\$ 466	\$ 504	\$ 518	\$ 535	\$ 552	\$ 571	\$ 590
Non-Labor Costs	-	-	-	27	30	37	37	38	39	40	40
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 178</u>	<u>\$ 497</u>	<u>\$ 541</u>	<u>\$ 556</u>	<u>\$ 573</u>	<u>\$ 591</u>	<u>\$ 610</u>	<u>\$ 630</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS											
SDG&E	\$ -	\$ -	\$ -	\$ 83	\$ 231	\$ 271	\$ 278	\$ 286	\$ 296	\$ 305	\$ 315
SoCalGas	-	-	-	95	265	271	278	286	296	305	315
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 178</u>	<u>\$ 497</u>	<u>\$ 541</u>	<u>\$ 556</u>	<u>\$ 573</u>	<u>\$ 591</u>	<u>\$ 610</u>	<u>\$ 630</u>
BILLED COSTS											
SDG&E	\$ -	\$ -	\$ -	\$ 83	\$ 231	\$ 271	\$ 278	\$ 286	\$ 296	\$ 305	\$ 315
SoCalGas	-	-	-	95	265	271	278	286	296	305	315
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 178</u>	<u>\$ 497</u>	<u>\$ 541</u>	<u>\$ 556</u>	<u>\$ 573</u>	<u>\$ 591</u>	<u>\$ 610</u>	<u>\$ 630</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0298-VP Planning
Workpaper: A-3.2 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	1	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ 138	\$ 231	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	17	15	-	-	-	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 155</u>	<u>\$ 245</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS											
SDG&E	\$ -	\$ -	\$ -	\$ 64	\$ 105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	91	140	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 155</u>	<u>\$ 245</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS											
SDG&E	\$ -	\$ -	\$ -	\$ 64	\$ 105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	91	140	-	-	-	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 155</u>	<u>\$ 245</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
 (2025 \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0298-VP Planning
Workpaper: A-3.2 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 105	\$ 140	\$ 245	-
<i>Salaries</i>	<i>(105)</i>	<i>(140)</i>	<i>(245)</i>	
<i>Total</i>	<u><i>(105)</i></u>	<u><i>(140)</i></u>	<u><i>(245)</i></u>	
Change in Allocation Rates 2025 - 2028	-	-	-	<u>-</u>
Total Change from 2025	<u>(105)</u>	<u>(140)</u>	<u>(245)</u>	<u><u>-</u></u>
2028 - TEST YEAR	\$ -	\$ -	\$ -	
MFBASIC	<u>-</u>	<u>-</u>	<u>-</u>	
Allocations	-	-	-	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0298-VP Planning
Workpaper: A-3.2 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	1	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ 138	\$ 231	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	17	15	-	-	-	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 155</u>	<u>\$ 245</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS											
SDG&E	\$ -	\$ -	\$ -	\$ 64	\$ 105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	91	140	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 155</u>	<u>\$ 245</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS											
SDG&E	\$ -	\$ -	\$ -	\$ 64	\$ 105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	91	140	-	-	-	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 155</u>	<u>\$ 245</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0053-Strategic Planning
Workpaper: A-3.3 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	7	8	8	7	8	8	8	8	8	8	8
Labor Costs	\$ 544	\$ 630	\$ 692	\$ 672	\$ 630	\$ 1,323	\$ 1,296	\$ 1,299	\$ 1,301	\$ 1,306	\$ 1,311
Non-Labor Costs	9	15	15	9	53	99	99	99	99	99	99
Total Costs	\$ 553	\$ 645	\$ 706	\$ 681	\$ 682	\$ 1,422	\$ 1,395	\$ 1,398	\$ 1,400	\$ 1,405	\$ 1,410
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	3	1	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ 5	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 247	\$ 282	\$ 301	\$ 293	\$ 294	\$ 630	\$ 599	\$ 596	\$ 591	\$ 589	\$ 586
SoCalGas	306	357	405	388	389	792	795	802	809	817	824
Total Allocations	\$ 553	\$ 640	\$ 706	\$ 681	\$ 682	\$ 1,422	\$ 1,395	\$ 1,398	\$ 1,401	\$ 1,406	\$ 1,410
BILLED COSTS											
SDG&E	\$ 247	\$ 285	\$ 301	\$ 293	\$ 294	\$ 630	\$ 599	\$ 596	\$ 591	\$ 589	\$ 586
SoCalGas	306	360	405	388	389	792	795	802	809	817	824
Total Billed Costs	\$ 553	\$ 645	\$ 706	\$ 681	\$ 682	\$ 1,422	\$ 1,395	\$ 1,398	\$ 1,401	\$ 1,406	\$ 1,410

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0053-Strategic Planning
Workpaper: A-3.3 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 294	\$ 389	\$ 682	8
<i>Salaries</i>	<i>45</i>	<i>60</i>	<i>106</i>	
<i>Total</i>	<u><i>45</i></u>	<u><i>60</i></u>	<u><i>106</i></u>	
Change in Allocation Rates 2025 - 2028	257	353	609	
Total Change from 2025	<u>302</u>	<u>413</u>	<u>715</u>	-
2028 - TEST YEAR	<u>\$ 596</u>	<u>\$ 802</u>	<u>\$ 1,398</u>	<u>8</u>
MFBASIC	<u>40.3%</u>	<u>54.3%</u>	<u>94.7%</u>	
Allocations	\$ 596	\$ 802	\$ 1,398	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u>\$ 596</u>	<u>\$ 802</u>	<u>\$ 1,398</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0053-Strategic Planning
Workpaper: A-3.3 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	7	8	8	7	8	8	8	8	8	8	8
Labor Costs	\$ 544	\$ 630	\$ 692	\$ 672	\$ 630	\$ 1,364	\$ 1,379	\$ 1,424	\$ 1,470	\$ 1,518	\$ 1,569
Non-Labor Costs	9	15	15	9	53	101	103	105	107	109	111
Total Costs	<u><u>\$ 553</u></u>	<u><u>\$ 645</u></u>	<u><u>\$ 706</u></u>	<u><u>\$ 681</u></u>	<u><u>\$ 682</u></u>	<u><u>\$ 1,465</u></u>	<u><u>\$ 1,482</u></u>	<u><u>\$ 1,529</u></u>	<u><u>\$ 1,576</u></u>	<u><u>\$ 1,627</u></u>	<u><u>\$ 1,680</u></u>
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	3	1	-	-	-	-	-	-	-	-
Total Direct Assignments	<u><u>\$ -</u></u>	<u><u>\$ 5</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
ALLOCATIONS											
SDG&E	\$ 247	\$ 282	\$ 301	\$ 293	\$ 294	\$ 649	\$ 637	\$ 651	\$ 666	\$ 681	\$ 698
SoCalGas	306	357	405	388	389	816	845	878	911	946	983
Total Allocations	<u><u>\$ 553</u></u>	<u><u>\$ 640</u></u>	<u><u>\$ 706</u></u>	<u><u>\$ 681</u></u>	<u><u>\$ 682</u></u>	<u><u>\$ 1,465</u></u>	<u><u>\$ 1,482</u></u>	<u><u>\$ 1,529</u></u>	<u><u>\$ 1,576</u></u>	<u><u>\$ 1,627</u></u>	<u><u>\$ 1,680</u></u>
BILLED COSTS											
SDG&E	\$ 247	\$ 285	\$ 301	\$ 293	\$ 294	\$ 649	\$ 637	\$ 651	\$ 666	\$ 681	\$ 698
SoCalGas	306	360	405	388	389	816	845	878	911	946	983
Total Billed Costs	<u><u>\$ 553</u></u>	<u><u>\$ 645</u></u>	<u><u>\$ 706</u></u>	<u><u>\$ 681</u></u>	<u><u>\$ 682</u></u>	<u><u>\$ 1,465</u></u>	<u><u>\$ 1,482</u></u>	<u><u>\$ 1,529</u></u>	<u><u>\$ 1,576</u></u>	<u><u>\$ 1,627</u></u>	<u><u>\$ 1,680</u></u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0112-VP & Treasurer
Workpaper: A-3.4 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	2	2	2	1	1	1	1	1	1	1	1
Labor Costs	\$ 388	\$ 306	\$ 413	\$ 308	\$ 332	\$ 300	\$ 298	\$ 299	\$ 300	\$ 300	\$ 302
Non-Labor Costs	62	84	82	136	46	57	57	57	57	57	57
Total Costs	\$ 450	\$ 389	\$ 495	\$ 445	\$ 379	\$ 357	\$ 355	\$ 356	\$ 357	\$ 357	\$ 359
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 214	\$ 193	\$ 246	\$ 221	\$ 189	\$ 178	\$ 178	\$ 178	\$ 178	\$ 178	\$ 179
SoCalGas	236	196	249	224	189	178	178	178	178	178	179
Total Allocations	\$ 450	\$ 389	\$ 495	\$ 445	\$ 379	\$ 357	\$ 355	\$ 356	\$ 356	\$ 356	\$ 358
BILLED COSTS											
SDG&E	\$ 214	\$ 193	\$ 246	\$ 221	\$ 189	\$ 178	\$ 178	\$ 178	\$ 178	\$ 178	\$ 179
SoCalGas	236	196	249	224	189	178	178	178	178	178	179
Total Billed Costs	\$ 450	\$ 389	\$ 495	\$ 445	\$ 379	\$ 357	\$ 355	\$ 356	\$ 356	\$ 356	\$ 358

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

**Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0112-VP & Treasurer
Workpaper: A-3.4 Recon
Unit of Measure : FTEs**

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 189	\$ 189	\$ 379	1
<i>Salaries</i>	<i>(52)</i>	<i>(52)</i>	<i>(104)</i>	
<i>Total</i>	<u><i>(52)</i></u>	<u><i>(52)</i></u>	<u><i>(104)</i></u>	
Change in Allocation Rates 2025 - 2028	41	41	82	
Total Change from 2025	<u>(11)</u>	<u>(11)</u>	<u>(22)</u>	<u>-</u>
2028 - TEST YEAR	<u>\$ 178</u>	<u>\$ 178</u>	<u>\$ 356</u>	<u>1</u>
VPTREAS	<u>46.4%</u>	<u>46.4%</u>	<u>92.9%</u>	
Allocations	\$ 178	\$ 178	\$ 356	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 178</u>	<u>\$ 178</u>	<u>\$ 356</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0112-VP & Treasurer
Workpaper: A-3.4 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	2	2	2	1	1	1	1	1	1	1	1
Labor Costs	\$ 388	\$ 306	\$ 413	\$ 308	\$ 332	\$ 309	\$ 317	\$ 328	\$ 338	\$ 349	\$ 362
Non-Labor Costs	62	84	82	136	46	58	59	60	61	62	63
Total Costs	<u><u>\$ 450</u></u>	<u><u>\$ 389</u></u>	<u><u>\$ 495</u></u>	<u><u>\$ 445</u></u>	<u><u>\$ 379</u></u>	<u><u>\$ 367</u></u>	<u><u>\$ 376</u></u>	<u><u>\$ 388</u></u>	<u><u>\$ 399</u></u>	<u><u>\$ 411</u></u>	<u><u>\$ 425</u></u>
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
ALLOCATIONS											
SDG&E	\$ 214	\$ 193	\$ 246	\$ 221	\$ 189	\$ 183	\$ 188	\$ 194	\$ 200	\$ 206	\$ 212
SoCalGas	236	196	249	224	189	183	188	194	200	206	212
Total Allocations	<u><u>\$ 450</u></u>	<u><u>\$ 389</u></u>	<u><u>\$ 495</u></u>	<u><u>\$ 445</u></u>	<u><u>\$ 379</u></u>	<u><u>\$ 367</u></u>	<u><u>\$ 376</u></u>	<u><u>\$ 388</u></u>	<u><u>\$ 399</u></u>	<u><u>\$ 411</u></u>	<u><u>\$ 425</u></u>
BILLED COSTS											
SDG&E	\$ 214	\$ 193	\$ 246	\$ 221	\$ 189	\$ 183	\$ 188	\$ 194	\$ 200	\$ 206	\$ 212
SoCalGas	236	196	249	224	189	183	188	194	200	206	212
Total Billed Costs	<u><u>\$ 450</u></u>	<u><u>\$ 389</u></u>	<u><u>\$ 495</u></u>	<u><u>\$ 445</u></u>	<u><u>\$ 379</u></u>	<u><u>\$ 367</u></u>	<u><u>\$ 376</u></u>	<u><u>\$ 388</u></u>	<u><u>\$ 399</u></u>	<u><u>\$ 411</u></u>	<u><u>\$ 425</u></u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0119-Finance
Workpaper: A-3.5 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	5	6	8	6	7	7	7	7	7	7	7
Labor Costs	\$ 432	\$ 458	\$ 650	\$ 773	\$ 655	\$ 971	\$ 967	\$ 969	\$ 972	\$ 975	\$ 980
Non-Labor Costs	93	84	184	201	177	246	246	246	246	246	246
Total Costs	\$ 525	\$ 542	\$ 834	\$ 974	\$ 832	\$ 1,217	\$ 1,213	\$ 1,215	\$ 1,218	\$ 1,221	\$ 1,226
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3
SoCalGas	-	-	20	-	-	3	3	3	3	3	3
Total Direct Assignments	\$ -	\$ -	\$ 21	\$ -	\$ -	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6
ALLOCATIONS											
SDG&E	\$ 263	\$ 271	\$ 407	\$ 487	\$ 416	\$ 605	\$ 604	\$ 605	\$ 606	\$ 608	\$ 610
SoCalGas	263	271	407	487	416	605	604	605	606	608	610
Total Allocations	\$ 525	\$ 542	\$ 813	\$ 974	\$ 832	\$ 1,211	\$ 1,207	\$ 1,209	\$ 1,212	\$ 1,215	\$ 1,221
BILLED COSTS											
SDG&E	\$ 263	\$ 271	\$ 408	\$ 487	\$ 416	\$ 608	\$ 607	\$ 608	\$ 609	\$ 611	\$ 612
SoCalGas	263	271	426	487	416	608	607	608	609	611	612
Total Billed Costs	\$ 525	\$ 542	\$ 834	\$ 974	\$ 832	\$ 1,217	\$ 1,213	\$ 1,215	\$ 1,218	\$ 1,221	\$ 1,225

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0119-Finance
Workpaper: A-3.5 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 416	\$ 416	\$ 832	7
<i>Salaries</i>	41	41	80	
<i>Dues & Subscriptions</i>	15	15	31	
<i>Direct Assignments</i>	3	3	6	
Total	<u>59</u>	<u>59</u>	<u>117</u>	
Change in Allocation Rates 2025 - 2028	133	133	266	
Total Change from 2025	<u>192</u>	<u>192</u>	<u>383</u>	<u>0</u>
2028 - TEST YEAR	<u>\$ 608</u>	<u>\$ 608</u>	<u>\$ 1,215</u>	<u>7</u>
CBTREAS	<u>47.5%</u>	<u>47.5%</u>	<u>95.0%</u>	
Allocations	\$ 605	\$ 605	\$ 1,209	
Direct Assignments	<u>3</u>	<u>3</u>	<u>6</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 608</u>	<u>\$ 608</u>	<u>\$ 1,215</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0119-Finance
Workpaper: A-3.5 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	5	6	8	6	7	7	7	7	7	7	7
Labor Costs	\$ 432	\$ 458	\$ 650	\$ 773	\$ 655	\$ 1,002	\$ 1,030	\$ 1,064	\$ 1,098	\$ 1,134	\$ 1,173
Non-Labor Costs	93	84	184	201	177	251	255	259	264	269	275
Total Costs	\$ 525	\$ 542	\$ 834	\$ 974	\$ 832	\$ 1,253	\$ 1,285	\$ 1,323	\$ 1,362	\$ 1,403	\$ 1,448
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3
SoCalGas	-	-	20	-	-	3	3	3	3	3	3
Total Direct Assignments	\$ -	\$ -	\$ 21	\$ -	\$ -	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6
ALLOCATIONS											
SDG&E	\$ 263	\$ 271	\$ 407	\$ 487	\$ 416	\$ 624	\$ 640	\$ 658	\$ 678	\$ 699	\$ 721
SoCalGas	263	271	407	487	416	624	640	658	678	699	721
Total Allocations	\$ 525	\$ 542	\$ 813	\$ 974	\$ 832	\$ 1,247	\$ 1,279	\$ 1,317	\$ 1,356	\$ 1,397	\$ 1,442
BILLED COSTS											
SDG&E	\$ 263	\$ 271	\$ 408	\$ 487	\$ 416	\$ 626	\$ 642	\$ 661	\$ 681	\$ 702	\$ 724
SoCalGas	263	271	426	487	416	626	642	661	681	702	724
Total Billed Costs	\$ 525	\$ 542	\$ 834	\$ 974	\$ 832	\$ 1,253	\$ 1,285	\$ 1,323	\$ 1,362	\$ 1,403	\$ 1,448

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: A-Finance

Department: A-3 Treasury & Planning

Cost Center: 1100-0113-Cash Management

Workpaper: A-3.6

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	7	6	8	7	6	6	6	6	6	6	6
Labor Costs	\$ 587	\$ 583	\$ 581	\$ 815	\$ 599	\$ 685	\$ 682	\$ 684	\$ 685	\$ 688	\$ 691
Non-Labor Costs	231	128	208	247	236	260	260	260	260	260	260
Total Costs	\$ 818	\$ 711	\$ 789	\$ 1,062	\$ 834	\$ 945	\$ 942	\$ 944	\$ 945	\$ 948	\$ 951
DIRECT ASSIGNMENTS											
SDG&E	\$ 58	\$ 10	\$ 84	\$ 62	\$ 69	\$ 69	\$ 67	\$ 67	\$ 66	\$ 65	\$ 65
SoCalGas	60	11	87	63	69	87	89	90	90	91	91
Total Direct Assignments	\$ 117	\$ 21	\$ 171	\$ 125	\$ 139	\$ 156	\$ 156	\$ 156	\$ 156	\$ 156	\$ 156
ALLOCATIONS											
SDG&E	\$ 345	\$ 340	\$ 305	\$ 462	\$ 348	\$ 394	\$ 393	\$ 394	\$ 394	\$ 396	\$ 398
SoCalGas	356	350	314	475	348	394	393	394	394	396	398
Total Allocations	\$ 701	\$ 690	\$ 618	\$ 937	\$ 696	\$ 788	\$ 786	\$ 787	\$ 789	\$ 792	\$ 796
BILLED COSTS											
SDG&E	\$ 403	\$ 350	\$ 389	\$ 523	\$ 417	\$ 464	\$ 460	\$ 461	\$ 460	\$ 461	\$ 462
SoCalGas	415	360	400	539	417	481	482	484	484	487	489
Total Billed Costs	\$ 818	\$ 711	\$ 789	\$ 1,062	\$ 834	\$ 945	\$ 942	\$ 944	\$ 945	\$ 948	\$ 951

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-3 Treasury & Planning
Cost Center: 1100-0113-Cash Management
Workpaper: A-3.6 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 417	\$ 417	\$ 834	6
<i>Salaries</i>	<i>21</i>	<i>21</i>	<i>42</i>	
<i>Direct Assignments</i>	<i>(3)</i>	<i>20</i>	<i>18</i>	
Total	<u>19</u>	<u>42</u>	<u>60</u>	
Change in Allocation Rates 2025 - 2028	25	25	50	
Total Change from 2025	<u>44</u>	<u>67</u>	<u>110</u>	<u>-</u>
2028 - TEST YEAR	<u>\$ 461</u>	<u>\$ 484</u>	<u>\$ 944</u>	<u>6</u>
CBCASHMGMT	45.0%	45.0%	90.0%	
Allocations	\$ 394	\$ 394	\$ 787	
Direct Assignments	<u>67</u>	<u>90</u>	<u>156</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 461</u>	<u>\$ 484</u>	<u>\$ 944</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti

Division: A-Finance

Department: A-3 Treasury & Planning

Cost Center: 1100-0113-Cash Management

Workpaper: A-3.6 Esc

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----			
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE	
FTEs	7	6	8	7	6	6	6	6	6	6	6	6
Labor Costs	\$ 587	\$ 583	\$ 581	\$ 815	\$ 599	\$ 707	\$ 726	\$ 750	\$ 774	\$ 800	\$ 827	
Non-Labor Costs	231	128	208	247	236	265	270	274	279	285	291	
Total Costs	\$ 818	\$ 711	\$ 789	\$ 1,062	\$ 834	\$ 972	\$ 996	\$ 1,024	\$ 1,054	\$ 1,085	\$ 1,118	
DIRECT ASSIGNMENTS												
SDG&E	\$ 58	\$ 10	\$ 84	\$ 62	\$ 69	\$ 70	\$ 70	\$ 70	\$ 71	\$ 72	\$ 73	
SoCalGas	60	11	87	63	69	89	92	95	97	99	102	
Total Direct Assignments	\$ 117	\$ 21	\$ 171	\$ 125	\$ 139	\$ 159	\$ 162	\$ 165	\$ 168	\$ 171	\$ 175	
ALLOCATIONS												
SDG&E	\$ 345	\$ 340	\$ 305	\$ 462	\$ 348	\$ 406	\$ 417	\$ 430	\$ 443	\$ 457	\$ 472	
SoCalGas	356	350	314	475	348	406	417	430	443	457	472	
Total Allocations	\$ 701	\$ 690	\$ 618	\$ 937	\$ 696	\$ 813	\$ 834	\$ 860	\$ 886	\$ 914	\$ 943	
BILLED COSTS												
SDG&E	\$ 403	\$ 350	\$ 389	\$ 523	\$ 417	\$ 477	\$ 487	\$ 500	\$ 514	\$ 529	\$ 544	
SoCalGas	415	360	400	539	417	495	509	524	540	556	574	
Total Billed Costs	\$ 818	\$ 711	\$ 789	\$ 1,062	\$ 834	\$ 972	\$ 996	\$ 1,024	\$ 1,054	\$ 1,085	\$ 1,118	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Workpaper: A-4 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			----- Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	61	61	63	67	54	39	37	37	37	37	37
Labor Costs	\$ 5,050	\$ 5,278	\$ 5,913	\$ 6,172	\$ 6,380	\$ 6,088	\$ 5,733	\$ 5,694	\$ 5,649	\$ 5,699	\$ 5,723
Non-Labor Costs	958	1,299	1,501	1,633	840	1,079	1,079	1,079	1,079	1,079	1,079
Total Costs	\$ 6,008	\$ 6,577	\$ 7,414	\$ 7,805	\$ 7,220	\$ 7,167	\$ 6,812	\$ 6,773	\$ 6,728	\$ 6,778	\$ 6,802
DIRECT ASSIGNMENTS											
SDG&E	\$ 6	\$ 18	\$ 34	\$ 12	\$ 17	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
SoCalGas	9	10	21	8	10	1	1	1	1	1	1
Total Direct Assignments	\$ 15	\$ 28	\$ 55	\$ 20	\$ 27	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2
ALLOCATIONS											
SDG&E	\$ 3,620	\$ 4,047	\$ 4,282	\$ 4,622	\$ 4,151	\$ 4,510	\$ 4,253	\$ 4,221	\$ 4,185	\$ 4,211	\$ 4,220
SoCalGas	2,373	2,501	3,077	3,162	3,042	2,656	2,557	2,550	2,541	2,565	2,579
Total Allocations	\$ 5,993	\$ 6,548	\$ 7,359	\$ 7,784	\$ 7,193	\$ 7,166	\$ 6,810	\$ 6,771	\$ 6,726	\$ 6,776	\$ 6,799
BILLED COSTS											
SDG&E	\$ 3,627	\$ 4,065	\$ 4,316	\$ 4,634	\$ 4,168	\$ 4,511	\$ 4,254	\$ 4,222	\$ 4,186	\$ 4,212	\$ 4,221
SoCalGas	2,382	2,512	3,098	3,170	3,052	2,656	2,558	2,551	2,542	2,565	2,580
Total Billed Costs	\$ 6,009	\$ 6,577	\$ 7,414	\$ 7,804	\$ 7,220	\$ 7,167	\$ 6,812	\$ 6,773	\$ 6,728	\$ 6,777	\$ 6,801

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
 Test Year 2028 General Rate Case
 Allocation Reconciliation
 (Forecast in Constant 2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-Finance
Cost Center: A-4 Audit Services
Workpaper: A-4 Recon
Unit of Measure : FTEs



EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 4,168	\$ 3,052	\$ 7,220	54
<i>Salaries</i>	<i>(1,443)</i>	<i>(1,028)</i>	<i>(2,471)</i>	
<i>Catering & Events</i>	<i>2</i>	<i>1</i>	<i>3</i>	
<i>Computer Software/Hardware</i>	<i>1</i>	<i>0</i>	<i>1</i>	
<i>Contract Labor</i>	<i>40</i>	<i>22</i>	<i>62</i>	
<i>Dues & Subscriptions</i>	<i>4</i>	<i>2</i>	<i>6</i>	
<i>Training</i>	<i>3</i>	<i>2</i>	<i>5</i>	
<i>Travel</i>	<i>4</i>	<i>2</i>	<i>6</i>	
<i>Direct Assignments</i>	<i>(17)</i>	<i>(10)</i>	<i>(27)</i>	
Total	<u>(1,406)</u>	<u>(1,009)</u>	<u>(2,415)</u>	
Change in Allocation Rates 2025 - 2028	<u>1,457</u>	<u>511</u>	<u>1,968</u>	<u> </u>
Total Change from 2025	51	(498)	(447)	(17)
2028 - TEST YEAR	<u>\$ 4,222</u>	<u>\$ 2,551</u>	<u>\$ 6,773</u>	<u>37</u>
Utility Allocation Rate	<u>61.5%</u>	<u>37.2%</u>	<u>98.7%</u>	
Allocations	\$ 4,221	\$ 2,550	\$ 6,772	
Direct Assignments	<u>1</u>	<u>1</u>	<u>2</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 4,222</u>	<u>\$ 2,551</u>	<u>\$ 6,773</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Workpaper: A-4 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	61	61	63	67	54	39	37	37	37	37	37
Labor Costs	\$ 5,050	\$ 5,278	\$ 5,913	\$ 6,172	\$ 6,380	\$ 6,279	\$ 6,103	\$ 6,246	\$ 6,379	\$ 6,623	\$ 6,847
Non-Labor Costs	958	1,299	1,501	1,633	840	1,099	1,118	1,137	1,158	1,181	1,206
Total Costs	\$ 6,008	\$ 6,577	\$ 7,414	\$ 7,805	\$ 7,220	\$ 7,378	\$ 7,221	\$ 7,383	\$ 7,537	\$ 7,804	\$ 8,053
DIRECT ASSIGNMENTS											
SDG&E	\$ 6	\$ 18	\$ 34	\$ 12	\$ 17	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
SoCalGas	9	10	21	8	10	1	1	1	1	1	1
Total Direct Assignments	\$ 15	\$ 28	\$ 55	\$ 20	\$ 27	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2
ALLOCATIONS											
SDG&E	\$ 3,620	\$ 4,047	\$ 4,282	\$ 4,622	\$ 4,151	\$ 4,643	\$ 4,508	\$ 4,601	\$ 4,688	\$ 4,849	\$ 4,997
SoCalGas	2,373	2,501	3,077	3,162	3,042	2,734	2,711	2,780	2,847	2,954	3,056
Total Allocations	\$ 5,993	\$ 6,548	\$ 7,359	\$ 7,784	\$ 7,193	\$ 7,377	\$ 7,219	\$ 7,381	\$ 7,535	\$ 7,803	\$ 8,053
BILLED COSTS											
SDG&E	\$ 3,627	\$ 4,065	\$ 4,316	\$ 4,634	\$ 4,168	\$ 4,644	\$ 4,509	\$ 4,602	\$ 4,689	\$ 4,849	\$ 4,997
SoCalGas	2,382	2,512	3,098	3,170	3,052	2,735	2,712	2,781	2,848	2,955	3,057
Total Billed Costs	\$ 6,009	\$ 6,577	\$ 7,414	\$ 7,804	\$ 7,220	\$ 7,379	\$ 7,221	\$ 7,383	\$ 7,537	\$ 7,804	\$ 8,054

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: A-Finance

Department: A-4 Audit Services

Cost Center: 1100-0118-VP Audit Services & Insurance

Workpaper: A-4.1 Constant 2025

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	1	2	2	2	2	2	2	2	2	2	2
Labor Costs	\$ 25	\$ 67	\$ 282	\$ 340	\$ 353	\$ 492	\$ 490	\$ 491	\$ 492	\$ 494	\$ 497
Non-Labor Costs	1	11	31	43	54	74	74	74	74	74	74
Total Costs	\$ 27	\$ 78	\$ 313	\$ 384	\$ 407	\$ 566	\$ 564	\$ 565	\$ 566	\$ 568	\$ 571
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 14	\$ 41	\$ 131	\$ 215	\$ 231	\$ 351	\$ 348	\$ 348	\$ 348	\$ 349	\$ 350
SoCalGas	13	37	182	169	176	215	217	217	218	219	221
Total Allocations	\$ 27	\$ 78	\$ 313	\$ 383	\$ 407	\$ 566	\$ 564	\$ 564	\$ 566	\$ 568	\$ 571
BILLED COSTS											
SDG&E	\$ 14	\$ 41	\$ 131	\$ 215	\$ 231	\$ 351	\$ 348	\$ 349	\$ 348	\$ 349	\$ 350
SoCalGas	13	37	183	169	176	215	217	217	218	219	221
Total Billed Costs	\$ 27	\$ 78	\$ 313	\$ 384	\$ 407	\$ 566	\$ 564	\$ 565	\$ 566	\$ 568	\$ 571

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Cost Center: 1100-0118-VP Audit Services & Insurance
Workpaper: A-4.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 231	\$ 176	\$ 407	2
<i>Salaries</i>	<i>11</i>	<i>6</i>	<i>16</i>	
<i>Total</i>	<u><i>11</i></u>	<u><i>6</i></u>	<u><i>16</i></u>	
Change in Allocation Rates 2025 - 2028	107	35	142	
Total Change from 2025	<u>118</u>	<u>41</u>	<u>158</u>	<u>-</u>
2028 - TEST YEAR	<u>\$ 349</u>	<u>\$ 217</u>	<u>\$ 565</u>	<u>2</u>
VPAUDITnINS	<u>60.9%</u>	<u>38.0%</u>	<u>98.8%</u>	
Allocations	\$ 348	\$ 217	\$ 565	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 348</u>	<u>\$ 217</u>	<u>\$ 565</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Cost Center: 1100-0118-VP Audit Services & Insurance
Workpaper: A-4.1 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	1	2	2	2	2	2	2	2	2	2	2
Labor Costs	\$ 25	\$ 67	\$ 282	\$ 340	\$ 353	\$ 507	\$ 521	\$ 538	\$ 556	\$ 574	\$ 593
Non-Labor Costs	1	11	31	43	54	75	76	78	79	81	83
Total Costs	<u>\$ 27</u>	<u>\$ 78</u>	<u>\$ 313</u>	<u>\$ 384</u>	<u>\$ 407</u>	<u>\$ 582</u>	<u>\$ 598</u>	<u>\$ 616</u>	<u>\$ 635</u>	<u>\$ 655</u>	<u>\$ 676</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS											
SDG&E	\$ 14	\$ 41	\$ 131	\$ 215	\$ 231	\$ 361	\$ 369	\$ 379	\$ 390	\$ 402	\$ 414
SoCalGas	13	37	182	169	176	221	229	237	244	253	261
Total Allocations	<u>\$ 27</u>	<u>\$ 78</u>	<u>\$ 313</u>	<u>\$ 383</u>	<u>\$ 407</u>	<u>\$ 582</u>	<u>\$ 598</u>	<u>\$ 616</u>	<u>\$ 635</u>	<u>\$ 655</u>	<u>\$ 676</u>
BILLED COSTS											
SDG&E	\$ 14	\$ 41	\$ 131	\$ 215	\$ 231	\$ 361	\$ 369	\$ 379	\$ 390	\$ 402	\$ 415
SoCalGas	13	37	183	169	176	222	229	237	244	253	261
Total Billed Costs	<u>\$ 27</u>	<u>\$ 78</u>	<u>\$ 313</u>	<u>\$ 384</u>	<u>\$ 407</u>	<u>\$ 582</u>	<u>\$ 598</u>	<u>\$ 616</u>	<u>\$ 635</u>	<u>\$ 655</u>	<u>\$ 676</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
 Division: A-Finance
 Department: A-4 Audit Services
 Cost Center: 1100-0349-VP Audit Services (inactive)
 Workpaper: A-4.2 Constant 2025
 Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	2	2	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 302	\$ 396	\$ 187	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non0Labor Costs	42	62	19	-	-	-	-	-	-	-	-
Total Costs	\$ 343	\$ 457	\$ 206	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	1	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 218	\$ 296	\$ 125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	125	160	80	-	-	-	-	-	-	-	-
Total Allocations	\$ 343	\$ 456	\$ 206	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS											
SDG&E	\$ 218	\$ 297	\$ 126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	125	160	81	-	-	-	-	-	-	-	-
Total Billed Costs	\$ 343	\$ 457	\$ 206	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
 (Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
 Division: A-Finance
 Department: A-4 Audit Services
 Cost Center: 1100-0349-VP Audit Services (inactive)
 Workpaper: A-4.2 Esc
 Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	2	2	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 302	\$ 396	\$ 187	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non0Labor Costs	42	62	19	-	-	-	-	-	-	-	-
Total Costs	<u><u>\$ 343</u></u>	<u><u>\$ 457</u></u>	<u><u>\$ 206</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	1	-	-	-	-	-	-	-	-	-
Total Direct Assignments	<u><u>\$ -</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
ALLOCATIONS											
SDG&E	\$ 218	\$ 296	\$ 125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	125	160	80	-	-	-	-	-	-	-	-
Total Allocations	<u><u>\$ 343</u></u>	<u><u>\$ 456</u></u>	<u><u>\$ 206</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
BILLED COSTS											
SDG&E	\$ 218	\$ 297	\$ 126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	125	160	81	-	-	-	-	-	-	-	-
Total Billed Costs	<u><u>\$ 343</u></u>	<u><u>\$ 457</u></u>	<u><u>\$ 206</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Cost Center: 1100-0114-Insurance & Risk Advisory
Workpaper: A-4.3 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	5	6	5	6	4	4	4	4	4	4	4
Labor Costs	\$ 746	\$ 693	\$ 856	\$ 713	\$ 685	\$ 602	\$ 600	\$ 601	\$ 603	\$ 604	\$ 607
Non-Labor Costs	19	46	59	52	24	28	28	28	28	28	28
Total Costs	\$ 765	\$ 739	\$ 915	\$ 765	\$ 709	\$ 630	\$ 628	\$ 629	\$ 631	\$ 632	\$ 635
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ 16	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
SoCalGas	-	-	11	-	1	1	1	1	1	1	1
Total Direct Assignments	\$ 1	\$ -	\$ 27	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
ALLOCATIONS											
SDG&E	\$ 342	\$ 326	\$ 378	\$ 329	\$ 305	\$ 278	\$ 269	\$ 267	\$ 266	\$ 265	\$ 263
SoCalGas	422	412	509	436	404	350	358	360	364	367	371
Total Allocations	\$ 764	\$ 739	\$ 888	\$ 765	\$ 708	\$ 629	\$ 627	\$ 627	\$ 630	\$ 631	\$ 634
BILLED COSTS											
SDG&E	\$ 342	\$ 326	\$ 395	\$ 329	\$ 305	\$ 279	\$ 270	\$ 268	\$ 267	\$ 265	\$ 264
SoCalGas	423	412	520	436	404	350	358	361	364	368	371
Total Billed Costs	\$ 765	\$ 739	\$ 915	\$ 765	\$ 709	\$ 630	\$ 628	\$ 629	\$ 631	\$ 632	\$ 635

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Cost Center: 1100-0114-Insurance & Risk Advisory
Workpaper: A-4.3 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 305	\$ 404	\$ 709	4
<i>Salaries</i>	<i>(92)</i>	<i>(124)</i>	<i>(217)</i>	
<i>Total</i>	<u><i>(92)</i></u>	<u><i>(124)</i></u>	<u><i>(217)</i></u>	
Change in Allocation Rates 2025 - 2028	55	81	136	
Total Change from 2025	<u>(37)</u>	<u>(43)</u>	<u>(81)</u>	<u>-</u>
2028 - TEST YEAR	<u>\$ 268</u>	<u>\$ 361</u>	<u>\$ 629</u>	<u>4</u>
MFBASIC	<u>40.3%</u>	<u>54.3%</u>	<u>94.7%</u>	
Allocations	\$ 267	\$ 360	\$ 627	
Direct Assignments	<u>1</u>	<u>1</u>	<u>1</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 268</u>	<u>\$ 361</u>	<u>\$ 629</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
 (Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
 Division: A-Finance
 Department: A-4 Audit Services
 Cost Center: 1100-0114-Insurance & Risk Advisory
 Workpaper: A-4.3 Esc
 Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	5	6	5	6	4	4	4	4	4	4	4
Labor Costs	\$ 746	\$ 693	\$ 856	\$ 713	\$ 685	\$ 621	\$ 639	\$ 659	\$ 681	\$ 703	\$ 727
Non-Labor Costs	19	46	59	52	24	29	29	30	30	31	32
Total Costs	\$ 765	\$ 739	\$ 915	\$ 765	\$ 709	\$ 649	\$ 668	\$ 689	\$ 711	\$ 734	\$ 758
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ 16	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
SoCalGas	-	-	11	-	1	1	1	1	1	1	1
Total Direct Assignments	\$ 1	\$ -	\$ 27	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2
ALLOCATIONS											
SDG&E	\$ 342	\$ 326	\$ 378	\$ 329	\$ 305	\$ 287	\$ 286	\$ 293	\$ 300	\$ 307	\$ 314
SoCalGas	422	412	509	436	404	361	380	395	410	426	443
Total Allocations	\$ 764	\$ 739	\$ 888	\$ 765	\$ 708	\$ 648	\$ 667	\$ 688	\$ 710	\$ 732	\$ 757
BILLED COSTS											
SDG&E	\$ 342	\$ 326	\$ 395	\$ 329	\$ 305	\$ 288	\$ 287	\$ 294	\$ 300	\$ 307	\$ 315
SoCalGas	423	412	520	436	404	362	381	396	411	426	443
Total Billed Costs	\$ 765	\$ 739	\$ 915	\$ 765	\$ 709	\$ 649	\$ 668	\$ 689	\$ 711	\$ 734	\$ 758

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Cost Center: 1100-0041-Audit Services
Workpaper: A-4.4 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	16	16	15	15	10	13	13	13	13	13	13
Labor Costs	\$ 2,046	\$ 2,001	\$ 2,099	\$ 2,147	\$ 2,278	\$ 2,005	\$ 1,996	\$ 2,001	\$ 2,006	\$ 2,014	\$ 2,022
Non-Labor Costs	249	744	878	1,393	488	631	631	631	631	631	631
Total Costs	\$ 2,295	\$ 2,745	\$ 2,977	\$ 3,540	\$ 2,765	\$ 2,636	\$ 2,627	\$ 2,632	\$ 2,637	\$ 2,645	\$ 2,653
DIRECT ASSIGNMENTS											
SDG&E	\$ 2	\$ 9	\$ 8	\$ 9	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	7	6	5	5	7	-	-	-	-	-	-
Total Direct Assignments	\$ 9	\$ 15	\$ 13	\$ 14	\$ 19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 1,474	\$ 1,708	\$ 1,850	\$ 2,225	\$ 1,735	\$ 1,704	\$ 1,696	\$ 1,698	\$ 1,701	\$ 1,704	\$ 1,709
SoCalGas	813	1,022	1,115	1,300	1,012	931	931	934	936	940	944
Total Allocations	\$ 2,286	\$ 2,730	\$ 2,964	\$ 3,526	\$ 2,747	\$ 2,636	\$ 2,627	\$ 2,632	\$ 2,637	\$ 2,645	\$ 2,653
BILLED COSTS											
SDG&E	\$ 1,476	\$ 1,717	\$ 1,858	\$ 2,234	\$ 1,747	\$ 1,704	\$ 1,696	\$ 1,698	\$ 1,701	\$ 1,704	\$ 1,709
SoCalGas	819	1,028	1,120	1,306	1,018	931	931	934	936	940	944
Total Billed Costs	\$ 2,295	\$ 2,745	\$ 2,977	\$ 3,540	\$ 2,765	\$ 2,636	\$ 2,627	\$ 2,632	\$ 2,637	\$ 2,645	\$ 2,653

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
 Test Year 2028 General Rate Case
 Allocation Reconciliation
 (2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Cost Center: 1100-0041-Audit Services
Workpaper: A-4.4 Recon
Unit of Measure : FTEs



EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 1,747	\$ 1,018	\$ 2,765	10
<i>Salaries</i>	(432)	(237)	(669)	
<i>Catering & Events</i>	1	-	1	
<i>Computer Software/Hardware</i>	2	1	3	
<i>Contract Labor</i>	40	22	61	
<i>Dues & Subscriptions</i>	3	2	4	
<i>Other Non-Labor</i>	1	-	1	
<i>Telecom</i>	2	1	3	
<i>Travel</i>	4	2	7	
<i>Direct Assignments</i>	(12)	(7)	(19)	
Total	<u>(391)</u>	<u>(216)</u>	<u>(607)</u>	
Change in Allocation Rates 2025 - 2028	342	131	473	
Total Change from 2025	<u>(49)</u>	<u>(85)</u>	<u>(134)</u>	<u>3</u>
2028 - TEST YEAR	<u>\$ 1,698</u>	<u>\$ 934</u>	<u>\$ 2,632</u>	<u>13</u>
CBAUDITUS	<u>64.2%</u>	<u>35.3%</u>	<u>99.5%</u>	
Allocations	\$ 1,698	\$ 934	\$ 2,632	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 1,698</u>	<u>\$ 934</u>	<u>\$ 2,632</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Cost Center: 1100-0041-Audit Services
Workpaper: A-4.4 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	16	16	15	15	10	13	13	13	13	13	13
Labor Costs	\$ 2,046	\$ 2,001	\$ 2,099	\$ 2,147	\$ 2,278	\$ 2,069	\$ 2,126	\$ 2,196	\$ 2,267	\$ 2,342	\$ 2,421
Non-Labor Costs	249	744	878	1,393	488	643	654	665	677	691	706
Total Costs	\$ 2,295	\$ 2,745	\$ 2,977	\$ 3,540	\$ 2,765	\$ 2,712	\$ 2,780	\$ 2,861	\$ 2,944	\$ 3,032	\$ 3,127
DIRECT ASSIGNMENTS											
SDG&E	\$ 2	\$ 9	\$ 8	\$ 9	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	7	6	5	5	7	-	-	-	-	-	-
Total Direct Assignments	\$ 9	\$ 15	\$ 13	\$ 14	\$ 19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 1,474	\$ 1,708	\$ 1,850	\$ 2,225	\$ 1,735	\$ 1,754	\$ 1,795	\$ 1,846	\$ 1,898	\$ 1,955	\$ 2,014
SoCalGas	813	1,022	1,115	1,300	1,012	958	986	1,015	1,045	1,078	1,112
Total Allocations	\$ 2,286	\$ 2,730	\$ 2,964	\$ 3,526	\$ 2,747	\$ 2,712	\$ 2,780	\$ 2,861	\$ 2,944	\$ 3,032	\$ 3,127
BILLED COSTS											
SDG&E	\$ 1,476	\$ 1,717	\$ 1,858	\$ 2,234	\$ 1,747	\$ 1,754	\$ 1,795	\$ 1,846	\$ 1,898	\$ 1,955	\$ 2,014
SoCalGas	819	1,028	1,120	1,306	1,018	958	986	1,015	1,045	1,078	1,112
Total Billed Costs	\$ 2,295	\$ 2,745	\$ 2,977	\$ 3,540	\$ 2,765	\$ 2,712	\$ 2,780	\$ 2,861	\$ 2,944	\$ 3,032	\$ 3,127

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: A-Finance

Department: A-4 Audit Services

Cost Center: 1100-0329 Audit Quality Assurance, and Data Analytics

Workpaper: A-4.5 Constant 2025

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	4	5	15	14	14	11	11	11	11	11	11
Labor Costs	\$ 301	\$ 405	\$ 672	\$ 1,110	\$ 1,098	\$ 1,930	\$ 1,867	\$ 1,871	\$ 1,875	\$ 1,882	\$ 1,890
Non-Labor Costs	357	162	247	87	180	322	322	322	322	322	322
Total Costs	\$ 658	\$ 566	\$ 918	\$ 1,197	\$ 1,278	\$ 2,252	\$ 2,189	\$ 2,193	\$ 2,197	\$ 2,204	\$ 2,212
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ 1	\$ 6	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	1	4	-	2	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ 2	\$ 9	\$ 1	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 399	\$ 358	\$ 574	\$ 617	\$ 677	\$ 1,457	\$ 1,413	\$ 1,414	\$ 1,417	\$ 1,420	\$ 1,426
SoCalGas	259	207	335	579	595	795	776	778	780	783	787
Total Allocations	\$ 658	\$ 565	\$ 909	\$ 1,196	\$ 1,273	\$ 2,252	\$ 2,189	\$ 2,193	\$ 2,197	\$ 2,203	\$ 2,213
BILLED COSTS											
SDG&E	\$ 399	\$ 359	\$ 580	\$ 617	\$ 680	\$ 1,457	\$ 1,413	\$ 1,414	\$ 1,417	\$ 1,420	\$ 1,426
SoCalGas	259	208	338	580	597	795	776	778	780	783	787
Total Billed Costs	\$ 658	\$ 566	\$ 918	\$ 1,197	\$ 1,278	\$ 2,252	\$ 2,189	\$ 2,193	\$ 2,197	\$ 2,203	\$ 2,213

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti

Division: A-Finance

Department: A-4 Audit Services

Cost Center: 1100-0329 Audit Quality Assurance, and Data Analytics

Workpaper: A-4.5 Recon

Unit of Measure : FTEs



EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 680	\$ 597	\$ 1,278	14
<i>Salaries</i>	<i>(86)</i>	<i>(47)</i>	<i>(131)</i>	
<i>Computer Software/Hardware</i>	<i>(1)</i>	<i>(1)</i>	<i>(2)</i>	
<i>Dues & Subscriptions</i>	<i>1</i>	<i>-</i>	<i>1</i>	
<i>Training</i>	<i>3</i>	<i>2</i>	<i>4</i>	
<i>Direct Assignments</i>	<i>(3)</i>	<i>(2)</i>	<i>(5)</i>	
Total	<u><u>(86)</u></u>	<u><u>(48)</u></u>	<u><u>(133)</u></u>	
Change in Allocation Rates 2025 - 2028	819	228	1,047	
Total Change from 2025	<u>733</u>	<u>180</u>	<u>914</u>	<u>(3)</u>
2028 - TEST YEAR	<u><u>\$ 1,414</u></u>	<u><u>\$ 778</u></u>	<u><u>\$ 2,193</u></u>	<u><u>11</u></u>
CBAUDITUS	<u>64.2%</u>	<u>35.3%</u>	<u>99.5%</u>	
Allocations	\$ 1,414	\$ 778	\$ 2,193	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2028 ALLOCATIONS	<u><u>\$ 1,414</u></u>	<u><u>\$ 778</u></u>	<u><u>\$ 2,193</u></u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti

Division: A-Finance

Department: A-4 Audit Services

Cost Center: 1100-0329 Audit Quality Assurance, and Data Analytics

Workpaper: A-4.5 Esc

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	4	5	15	14	14	11	11	11	11	11	11
Labor Costs	\$ 301	\$ 405	\$ 672	\$ 1,110	\$ 1,098	\$ 1,992	\$ 1,988	\$ 2,052	\$ 2,119	\$ 2,189	\$ 2,263
Non-Labor Costs	357	162	247	87	180	328	334	340	346	353	360
Total Costs	\$ 658	\$ 566	\$ 918	\$ 1,197	\$ 1,278	\$ 2,320	\$ 2,322	\$ 2,392	\$ 2,465	\$ 2,541	\$ 2,623
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ 1	\$ 6	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	1	4	-	2	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ 2	\$ 9	\$ 1	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 399	\$ 358	\$ 574	\$ 617	\$ 677	\$ 1,500	\$ 1,499	\$ 1,543	\$ 1,589	\$ 1,638	\$ 1,690
SoCalGas	259	207	335	579	595	820	823	849	875	903	933
Total Allocations	\$ 658	\$ 565	\$ 909	\$ 1,196	\$ 1,273	\$ 2,320	\$ 2,322	\$ 2,392	\$ 2,465	\$ 2,541	\$ 2,623
BILLED COSTS											
SDG&E	\$ 399	\$ 359	\$ 580	\$ 617	\$ 680	\$ 1,500	\$ 1,499	\$ 1,543	\$ 1,589	\$ 1,638	\$ 1,690
SoCalGas	259	208	338	580	597	820	823	849	875	903	933
Total Billed Costs	\$ 658	\$ 566	\$ 918	\$ 1,197	\$ 1,278	\$ 2,320	\$ 2,322	\$ 2,392	\$ 2,465	\$ 2,541	\$ 2,623

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
 Division: A-Finance
 Department: A-4 Audit Services
 Cost Center: 1100-0390-SOX Compliance (inactive)
 Workpaper: A-4.6 Constant 2025
 Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	8	8	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 301	\$ 313	\$ 333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	115	196	193	-	-	-	-	-	-	-	-
Total Costs	\$ 415	\$ 508	\$ 526	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	1	1	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ 2	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 213	\$ 258	\$ 259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	203	248	266	-	-	-	-	-	-	-	-
Total Allocations	\$ 415	\$ 506	\$ 525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS											
SDG&E	\$ 213	\$ 260	\$ 259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	203	249	267	-	-	-	-	-	-	-	-
Total Billed Costs	\$ 415	\$ 508	\$ 526	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
 Division: A-Finance
 Department: A-4 Audit Services
 Cost Center: 1100-0390-SOX Compliance (inactive)
 Workpaper: A-4.6 Esc
 Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	8	8	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 301	\$ 313	\$ 333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	115	196	193	-	-	-	-	-	-	-	-
Total Costs	\$ 415	\$ 508	\$ 526	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	1	1	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ 2	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 213	\$ 258	\$ 259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	203	248	266	-	-	-	-	-	-	-	-
Total Allocations	\$ 415	\$ 506	\$ 525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS											
SDG&E	\$ 213	\$ 260	\$ 259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	203	249	267	-	-	-	-	-	-	-	-
Total Billed Costs	\$ 415	\$ 508	\$ 526	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
 (Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: A-Finance

Department: A-4 Audit Services

Cost Center: 1100-0453-Audit - Health, Safety, & Environmental (inactive)

Workpaper: A-4.7 Constant 2025

Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	6	4	5	6	4	-	-	-	-	-	-
Labor Costs	\$ 555	\$ 500	\$ 409	\$ 493	\$ 643	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	157	63	48	32	73	-	-	-	-	-	-
Total Costs	\$ 711	\$ 563	\$ 458	\$ 525	\$ 716	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS											
SDG&E	\$ 2	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	1	2	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 4	\$ 5	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 348	\$ 353	\$ 289	\$ 319	\$ 348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	360	205	168	207	368	-	-	-	-	-	-
Total Allocations	\$ 708	\$ 558	\$ 457	\$ 525	\$ 716	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS											
SDG&E	\$ 350	\$ 356	\$ 289	\$ 319	\$ 348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	361	207	168	207	368	-	-	-	-	-	-
Total Billed Costs	\$ 711	\$ 563	\$ 458	\$ 525	\$ 716	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
 Test Year 2028 General Rate Case
 Allocation Reconciliation
 (2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Cost Center: 1100-0453-Audit - Health, Safety, & Environmental (inactive)
Workpaper: A-4.7 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 348	\$ 368	\$ 716	4
<i>Salaries</i>	<i>(348)</i>	<i>(368)</i>	<i>(716)</i>	
<i>Total</i>	<u><i>(348)</i></u>	<u><i>(368)</i></u>	<u><i>(716)</i></u>	
Change in Allocation Rates 2025 - 2028	-	-	-	
Total Change from 2025	<u>(348)</u>	<u>(368)</u>	<u>(716)</u>	<u>(4)</u>
2028 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
CBAUDHSE	-	-	-	
Allocations	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti

Division: A-Finance

Department: A-4 Audit Services

Cost Center: 1100-0453-Audit - Health, Safety, & Environmental (inactive)

Workpaper: A-4.7 Esc

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	6	4	5	6	4	-	-	-	-	-	-
Labor Costs	\$ 555	\$ 500	\$ 409	\$ 493	\$ 643	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	157	63	48	32	73	-	-	-	-	-	-
Total Costs	\$ 711	\$ 563	\$ 458	\$ 525	\$ 716	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS											
SDG&E	\$ 2	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	1	2	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 4	\$ 5	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 348	\$ 353	\$ 289	\$ 319	\$ 348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	360	205	168	207	368	-	-	-	-	-	-
Total Allocations	\$ 708	\$ 558	\$ 457	\$ 525	\$ 716	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS											
SDG&E	\$ 350	\$ 356	\$ 289	\$ 319	\$ 348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	361	207	168	207	368	-	-	-	-	-	-
Total Billed Costs	\$ 711	\$ 563	\$ 458	\$ 525	\$ 716	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: A-Finance

Department: A-4 Audit Services

Cost Center: 1100-0340-Audit Services and FLP Program

Workpaper: A-4.8 Constant 2025

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	19	18	21	24	20	9	7	7	7	7	7
Labor Costs	\$ 775	\$ 904	\$ 1,074	\$ 1,368	\$ 1,323	\$ 1,059	\$ 781	\$ 732	\$ 672	\$ 704	\$ 707
Non-Labor Costs	19	16	26	25	22	24	24	24	24	24	24
Total Costs	\$ 794	\$ 920	\$ 1,100	\$ 1,394	\$ 1,345	\$ 1,083	\$ 805	\$ 756	\$ 696	\$ 728	\$ 731
DIRECT ASSIGNMENTS											
SDG&E	\$ 1	\$ 2	\$ 2	\$ 2	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	1	1	1	2	1	-	-	-	-	-	-
Total Direct Assignments	\$ 2	\$ 3	\$ 3	\$ 4	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 613	\$ 707	\$ 676	\$ 918	\$ 856	\$ 719	\$ 528	\$ 495	\$ 454	\$ 473	\$ 473
SoCalGas	179	210	421	471	487	364	277	262	242	254	258
Total Allocations	\$ 792	\$ 917	\$ 1,097	\$ 1,389	\$ 1,343	\$ 1,083	\$ 805	\$ 756	\$ 696	\$ 727	\$ 731
BILLED COSTS											
SDG&E	\$ 615	\$ 710	\$ 678	\$ 921	\$ 857	\$ 719	\$ 528	\$ 495	\$ 454	\$ 473	\$ 473
SoCalGas	179	211	421	473	488	364	277	262	242	254	258
Total Billed Costs	\$ 794	\$ 920	\$ 1,100	\$ 1,394	\$ 1,345	\$ 1,083	\$ 805	\$ 756	\$ 696	\$ 727	\$ 731

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: A-Finance
Department: A-4 Audit Services
Cost Center: 1100-0340-Audit Services and FLP Program
Workpaper: A-4.8 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 857	\$ 488	\$ 1,345	20
Insert lines to itemize details	(496)	(262)	(760)	
Salaries	(495)	(258)	(754)	
Catering & Events	1	1	2	
Direct Assignments	(2)	(1)	(3)	
Total	<u>(496)</u>	<u>(258)</u>	<u>(756)</u>	
Change in Allocation Rates 2025 - 2028	134	36	170	
Total Change from 2025	<u>(362)</u>	<u>(222)</u>	<u>(586)</u>	<u>(13)</u>
2028 - TEST YEAR	<u>\$ 495</u>	<u>\$ 262</u>	<u>\$ 755</u>	<u>7</u>
CBFLP	63.3%	33.4%	96.7%	
Allocations	\$ 495	\$ 262	\$ 755	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u>\$ 495</u>	<u>\$ 262</u>	<u>\$ 755</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti

Division: A-Finance

Department: A-4 Audit Services

Cost Center: 1100-0340-Audit Services and FLP Program

Workpaper: A-4.8 Esc

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	19	18	21	24	20	9	7	7	7	7	7
Labor Costs	\$ 775	\$ 904	\$ 1,074	\$ 1,368	\$ 1,323	\$ 1,090	\$ 829	\$ 800	\$ 757	\$ 816	\$ 843
Non-Labor Costs	19	16	26	25	22	24	24	25	25	26	26
Total Costs	\$ 794	\$ 920	\$ 1,100	\$ 1,394	\$ 1,345	\$ 1,114	\$ 853	\$ 825	\$ 782	\$ 842	\$ 869
DIRECT ASSIGNMENTS											
SDG&E	\$ 1	\$ 2	\$ 2	\$ 2	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	1	1	1	2	1	-	-	-	-	-	-
Total Direct Assignments	\$ 2	\$ 3	\$ 3	\$ 4	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 613	\$ 707	\$ 676	\$ 918	\$ 856	\$ 741	\$ 560	\$ 540	\$ 510	\$ 547	\$ 563
SoCalGas	179	210	421	471	487	374	293	285	272	295	306
Total Allocations	\$ 792	\$ 917	\$ 1,097	\$ 1,389	\$ 1,343	\$ 1,114	\$ 853	\$ 825	\$ 782	\$ 842	\$ 869
BILLED COSTS											
SDG&E	\$ 615	\$ 710	\$ 678	\$ 921	\$ 857	\$ 741	\$ 560	\$ 540	\$ 510	\$ 547	\$ 563
SoCalGas	179	211	421	473	488	374	293	285	272	295	306
Total Billed Costs	\$ 794	\$ 920	\$ 1,100	\$ 1,394	\$ 1,345	\$ 1,114	\$ 853	\$ 825	\$ 782	\$ 842	\$ 869

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: I CORPORATE CENTER ADMINISTRATION

Department: B-Corporate Affairs & Human Resources

Workpaper: B Constant 2025

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	42	44	46	47	44	43	43	43	43	43	43
Labor Costs	\$ 5,043	\$ 5,516	\$ 6,148	\$ 6,789	\$ 6,737	\$ 6,745	\$ 6,616	\$ 6,629	\$ 6,647	\$ 6,671	\$ 6,700
Non-Labor Costs	3,633	4,667	4,175	5,636	4,572	4,482	4,481	4,481	4,480	4,480	4,479
Total Costs	\$ 8,676	\$ 10,183	\$ 10,323	\$ 12,425	\$ 11,309	\$ 11,227	\$ 11,097	\$ 11,110	\$ 11,127	\$ 11,151	\$ 11,179
DIRECT ASSIGNMENTS											
SDG&E	\$ 59	\$ 62	\$ 3	\$ 21	\$ 8	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2
SoCalGas	83	75	32	37	13	2	2	2	2	2	2
Total Direct Assignments	\$ 142	\$ 137	\$ 35	\$ 58	\$ 21	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4
ALLOCATIONS											
SDG&E	\$ 3,580	\$ 4,259	\$ 4,165	\$ 5,178	\$ 4,563	\$ 4,651	\$ 4,524	\$ 4,509	\$ 4,497	\$ 4,486	\$ 4,478
SoCalGas	4,952	5,787	6,123	7,189	6,726	6,572	6,570	6,597	6,627	6,661	6,698
Total Allocations	\$ 8,532	\$ 10,046	\$ 10,288	\$ 12,367	\$ 11,289	\$ 11,223	\$ 11,094	\$ 11,106	\$ 11,124	\$ 11,147	\$ 11,176
BILLED COSTS											
SDG&E	\$ 3,640	\$ 4,321	\$ 4,168	\$ 5,199	\$ 4,570	\$ 4,653	\$ 4,526	\$ 4,511	\$ 4,498	\$ 4,488	\$ 4,479
SoCalGas	5,036	5,862	6,155	7,226	6,738	6,574	6,571	6,599	6,629	6,663	6,700
Total Billed Costs	\$ 8,676	\$ 10,183	\$ 10,323	\$ 12,425	\$ 11,309	\$ 11,227	\$ 11,097	\$ 11,110	\$ 11,127	\$ 11,151	\$ 11,179

Notes:

- 1) Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.
- 2) In excluding certain costs subject to AB 1167 from forecast, where Corporate Center excluded the entire cost center from BY 2025, the entire cost center was also automatically excluded from 2021–2024 actuals.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: I CORPORATE CENTER ADMINISTRATION
Department: I CORPORATE CENTER ADMINISTRATION
Cost Center: B-Corporate Affairs & Human Resources
Workpaper: B Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 4,570	\$ 6,738	\$ 11,309	44
Insert lines to itemize details	(544)	(736)	(1,281)	
Salaries	(324)	(438)	(762)	
Catering & Events	(15)	(22)	(37)	
Consulting	-	(1)	(1)	
Training	(198)	(266)	(464)	
Direct Assignments	(7)	(10)	(17)	
Total	<u>(544)</u>	<u>(737)</u>	<u>(1,281)</u>	
Change in Allocation Rates 2025 - 2028	485	597	1,082	
Total Change from 2025	(59)	(140)	(199)	(1)
2028 - TEST YEAR	<u>\$ 4,511</u>	<u>\$ 6,599</u>	<u>\$ 11,110</u>	<u>43</u>
Utility Allocation Rate	37.9%	55.6%	93.5%	
Allocations	\$ 4,509	\$ 6,597	\$ 11,107	
Direct Assignments	2	2	3	
TOTAL 2028 ALLOCATIONS	<u>\$ 4,511</u>	<u>\$ 6,599</u>	<u>\$ 11,110</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti

Division: I CORPORATE CENTER ADMINISTRATION

Department: B-Corporate Affairs & Human Resources

Workpaper: B Esc

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	42	44	46	47	44	43	43	43	43	43	43
Labor Costs	\$ 5,043	\$ 5,516	\$ 6,148	\$ 6,789	\$ 6,737	\$ 6,959	\$ 7,047	\$ 7,276	\$ 7,511	\$ 7,758	\$ 8,022
Non-Labor Costs	3,633	4,667	4,175	5,636	4,572	4,566	4,644	4,722	4,808	4,906	5,009
Total Costs	\$ 8,676	\$ 10,183	\$ 10,323	\$ 12,425	\$ 11,309	\$ 11,525	\$ 11,691	\$ 11,998	\$ 12,319	\$ 12,664	\$ 13,031
DIRECT ASSIGNMENTS											
SDG&E	\$ 59	\$ 62	\$ 3	\$ 21	\$ 8	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2
SoCalGas	83	75	32	37	13	2	2	2	2	2	2
Total Direct Assignments	\$ 142	\$ 137	\$ 35	\$ 58	\$ 21	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4
ALLOCATIONS											
SDG&E	\$ 3,580	\$ 4,259	\$ 4,165	\$ 5,178	\$ 4,563	\$ 4,773	\$ 4,765	\$ 4,867	\$ 4,975	\$ 5,091	\$ 5,216
SoCalGas	4,952	5,787	6,123	7,189	6,726	6,748	6,923	7,127	7,340	7,568	7,811
Total Allocations	\$ 8,532	\$ 10,046	\$ 10,288	\$ 12,367	\$ 11,289	\$ 11,521	\$ 11,688	\$ 11,994	\$ 12,315	\$ 12,659	\$ 13,027
BILLED COSTS											
SDG&E	\$ 3,640	\$ 4,321	\$ 4,168	\$ 5,199	\$ 4,570	\$ 4,775	\$ 4,766	\$ 4,869	\$ 4,977	\$ 5,093	\$ 5,218
SoCalGas	5,036	5,862	6,155	7,226	6,738	6,750	6,925	7,129	7,342	7,571	7,814
Total Billed Costs	\$ 8,676	\$ 10,183	\$ 10,323	\$ 12,425	\$ 11,309	\$ 11,525	\$ 11,691	\$ 11,998	\$ 12,319	\$ 12,664	\$ 13,032

Notes:

1) Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

2) In excluding certain costs subject to AB 1167 from forecast, where Corporate Center excluded the entire cost center from BY 2025, the entire cost center was also automatically excluded from 2021–2024 actuals.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: B-Corporate Affairs & Human Resources

Department: B-1 Corporate Relations

Workpaper: B-1 Constant 2025

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			----- Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	1	1	1	1	-	-	-	-	-	-
Labor Costs	\$ 0	\$ 75	\$ 148	\$ 195	\$ 173	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1,146	1,295	1,546	2,039	1,616	1,866	1,863	1,863	1,863	1,862	1,862
Total Costs	\$ 1,146	\$ 1,370	\$ 1,694	\$ 2,234	\$ 1,789	\$ 1,888	\$ 1,863	\$ 1,863	\$ 1,863	\$ 1,862	\$ 1,862
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	11	11	17	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 11	\$ 11	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 510	\$ 612	\$ 715	\$ 1,106	\$ 772	\$ 836	\$ 801	\$ 794	\$ 787	\$ 780	\$ 773
SoCalGas	625	746	962	1,128	1,017	1,052	1,063	1,069	1,076	1,082	1,089
Total Allocations	\$ 1,135	\$ 1,358	\$ 1,677	\$ 2,234	\$ 1,789	\$ 1,888	\$ 1,864	\$ 1,863	\$ 1,863	\$ 1,862	\$ 1,862
BILLED COSTS											
SDG&E	\$ 510	\$ 612	\$ 715	\$ 1,106	\$ 772	\$ 836	\$ 801	\$ 794	\$ 787	\$ 780	\$ 773
SoCalGas	636	757	980	1,128	1,017	1,052	1,063	1,069	1,076	1,082	1,089
Total Billed Costs	\$ 1,146	\$ 1,369	\$ 1,695	\$ 2,234	\$ 1,789	\$ 1,888	\$ 1,864	\$ 1,863	\$ 1,863	\$ 1,862	\$ 1,862

Notes:

1) Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

2) In excluding certain costs subject to AB 1167 from forecast, where Corporate Center excluded the entire cost center from BY 2025, the entire cost center was also automatically excluded from 2021–2024 actuals.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-Corporate Affairs & Human Resources
Cost Center: B-1 Corporate Relations
Workpaper: B-1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 772	\$ 1,017	\$ 1,789	1
<i>Salaries</i>	<i>(87)</i>	<i>(115)</i>	<i>(202)</i>	
<i>Total</i>	<u><i>(87)</i></u>	<u><i>(115)</i></u>	<u><i>(202)</i></u>	
Change in Allocation Rates 2025 - 2028	<u>109</u>	<u>167</u>	<u>276</u>	
Total Change from 2025	22	52	74	(1)
2028 - TEST YEAR	<u>\$ 794</u>	<u>\$ 1,069</u>	<u>\$ 1,863</u>	<u>-</u>
Utility Allocation Rate	<u>40.3%</u>	<u>54.3%</u>	<u>94.7%</u>	
Allocations	\$ 794	\$ 1,069	\$ 1,863	
Direct Assignments	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 794</u>	<u>\$ 1,069</u>	<u>\$ 1,863</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti

Division: B-Corporate Affairs & Human Resources

Department: B-1 Corporate Relations

Workpaper: B-1 Esc

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	1	1	1	1	-	-	-	-	-	-
Labor Costs	\$ 0	\$ 75	\$ 148	\$ 195	\$ 173	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1,146	1,295	1,546	2,039	1,616	1,901	1,931	1,963	1,999	2,039	2,082
Total Costs	\$ 1,146	\$ 1,370	\$ 1,694	\$ 2,234	\$ 1,789	\$ 1,923	\$ 1,931	\$ 1,963	\$ 1,999	\$ 2,039	\$ 2,082
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	11	11	17	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 11	\$ 11	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 510	\$ 612	\$ 715	\$ 1,106	\$ 772	\$ 851	\$ 830	\$ 836	\$ 844	\$ 854	\$ 865
SoCalGas	625	746	962	1,128	1,017	1,071	1,101	1,127	1,154	1,185	1,218
Total Allocations	\$ 1,135	\$ 1,358	\$ 1,677	\$ 2,234	\$ 1,789	\$ 1,922	\$ 1,931	\$ 1,963	\$ 1,998	\$ 2,039	\$ 2,083
BILLED COSTS											
SDG&E	\$ 510	\$ 612	\$ 715	\$ 1,106	\$ 772	\$ 851	\$ 830	\$ 836	\$ 844	\$ 854	\$ 865
SoCalGas	636	757	980	1,128	1,017	1,071	1,101	1,127	1,154	1,185	1,218
Total Billed Costs	\$ 1,146	\$ 1,369	\$ 1,695	\$ 2,234	\$ 1,789	\$ 1,922	\$ 1,931	\$ 1,963	\$ 1,998	\$ 2,039	\$ 2,083

Notes:

1) Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.

2) In excluding certain costs subject to AB 1167 from forecast, where Corporate Center excluded the entire cost center from BY 2025, the entire cost center was also automatically excluded from 2021–2024 actuals.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-1 Corporate Relations
Cost Center: 1100-0171-VP Corporate Relations
Workpaper: B-1.1 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	1	1	1	1	-	-	-	-	-	-
Labor Costs	\$ -	\$ 75	\$ 148	\$ 195	\$ 173	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	25	45	732	29	6	-	-	-	-	-
Total Costs	\$ -	\$ 100	\$ 193	\$ 927	\$ 202	\$ 28	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ -	\$ 46	\$ 83	\$ 399	\$ 87	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	54	111	528	115	16	-	-	-	-	-
Total Allocations	\$ -	\$ 100	\$ 194	\$ 927	\$ 202	\$ 28	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS											
SDG&E	\$ -	\$ 46	\$ 83	\$ 399	\$ 87	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	54	111	528	115	16	-	-	-	-	-
Total Billed Costs	\$ -	\$ 100	\$ 194	\$ 927	\$ 202	\$ 28	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-1 Corporate Relations
Cost Center: 1100-0171-VP Corporate Relations
Workpaper: B-1.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 87	\$ 115	\$ 202	1
<i>Salaries</i>	<i>(87)</i>	<i>(115)</i>	<i>(202)</i>	
<i>Total</i>	<u><i>(87)</i></u>	<u><i>(115)</i></u>	<u><i>(202)</i></u>	
Change in Allocation Rates 2025 - 2028	-	-	-	
Total Change from 2025	<u>(87)</u>	<u>(115)</u>	<u>(202)</u>	<u>(1)</u>
2028 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
SVPCORPAHR	<u>-</u>	<u>-</u>	<u>-</u>	
Allocations	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
 Division: B-Corporate Affairs & Human Resources
 Department: B-1 Corporate Relations
 Cost Center: 1100-0171-VP Corporate Relations
 Workpaper: B-1.1 Esc
 Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	1	1	1	1	-	-	-	-	-	-
Labor Costs	\$ -	\$ 75	\$ 148	\$ 195	\$ 173	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	25	45	732	29	6	-	-	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 194</u>	<u>\$ 927</u>	<u>\$ 202</u>	<u>\$ 28</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS											
SDG&E	\$ -	\$ 46	\$ 83	\$ 399	\$ 87	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	54	111	528	115	16	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 194</u>	<u>\$ 927</u>	<u>\$ 202</u>	<u>\$ 28</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS											
SDG&E	\$ -	\$ 46	\$ 83	\$ 399	\$ 87	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	54	111	528	115	16	-	-	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 194</u>	<u>\$ 927</u>	<u>\$ 202</u>	<u>\$ 28</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-1 Corporate Relations
Cost Center: 1100-0378-Annual Report
Workpaper: B-1.2 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1,146	1,269	1,501	1,307	1,587	1,860	1,863	1,863	1,863	1,862	1,862
Total Costs	\$ 1,146	\$ 1,269	\$ 1,501	\$ 1,307	\$ 1,587	\$ 1,860	\$ 1,863	\$ 1,863	\$ 1,863	\$ 1,862	\$ 1,862
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	11	11	17	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 11	\$ 11	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 510	\$ 567	\$ 633	\$ 707	\$ 685	\$ 824	\$ 801	\$ 794	\$ 787	\$ 780	\$ 773
SoCalGas	625	691	851	600	902	1,036	1,063	1,069	1,076	1,082	1,089
Total Allocations	\$ 1,135	\$ 1,258	\$ 1,484	\$ 1,307	\$ 1,587	\$ 1,860	\$ 1,863	\$ 1,863	\$ 1,863	\$ 1,862	\$ 1,862
BILLED COSTS											
SDG&E	\$ 510	\$ 567	\$ 633	\$ 707	\$ 685	\$ 824	\$ 801	\$ 794	\$ 787	\$ 780	\$ 773
SoCalGas	636	703	869	600	902	1,036	1,063	1,069	1,076	1,082	1,089
Total Billed Costs	\$ 1,146	\$ 1,269	\$ 1,501	\$ 1,307	\$ 1,587	\$ 1,860	\$ 1,863	\$ 1,863	\$ 1,863	\$ 1,862	\$ 1,862

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-1 Corporate Relations
Cost Center: 1100-0378-Annual Report
Workpaper: B-1.2 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 685	\$ 902	\$ 1,587	-
<i>Total</i>	<u>-</u>	<u>-</u>	<u>-</u>	
Change in Allocation Rates 2025 - 2028	109	167	276	
Total Change from 2025	<u>109</u>	<u>167</u>	<u>276</u>	<u>-</u>
2028 - TEST YEAR	<u>\$ 794</u>	<u>\$ 1,069</u>	<u>\$ 1,863</u>	<u>-</u>
MFBASIC	<u>40.3%</u>	<u>54.3%</u>	<u>94.7%</u>	
Allocations	\$ 794	\$ 1,069	\$ 1,863	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 794</u>	<u>\$ 1,069</u>	<u>\$ 1,863</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-1 Corporate Relations
Cost Center: 1100-0378-Annual Report
Workpaper: B-1.2 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1,146	1,269	1,501	1,307	1,587	1,895	1,931	1,963	1,999	2,039	2,082
Total Costs	\$ 1,146	\$ 1,269	\$ 1,501	\$ 1,307	\$ 1,587	\$ 1,895	\$ 1,931	\$ 1,963	\$ 1,999	\$ 2,039	\$ 2,082
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	11	11	17	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 11	\$ 11	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 510	\$ 567	\$ 633	\$ 707	\$ 685	\$ 839	\$ 830	\$ 836	\$ 844	\$ 854	\$ 865
SoCalGas	625	691	851	600	902	1,056	1,101	1,127	1,154	1,185	1,218
Total Allocations	\$ 1,135	\$ 1,258	\$ 1,484	\$ 1,307	\$ 1,587	\$ 1,895	\$ 1,931	\$ 1,963	\$ 1,999	\$ 2,039	\$ 2,082
BILLED COSTS											
SDG&E	\$ 510	\$ 567	\$ 633	\$ 707	\$ 685	\$ 839	\$ 830	\$ 836	\$ 844	\$ 854	\$ 865
SoCalGas	636	703	869	600	902	1,056	1,101	1,127	1,154	1,185	1,218
Total Billed Costs	\$ 1,146	\$ 1,269	\$ 1,501	\$ 1,307	\$ 1,587	\$ 1,895	\$ 1,931	\$ 1,963	\$ 1,999	\$ 2,039	\$ 2,082

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: B-Corporate Affairs & Human Resources

Department: B-2 Ethics & Investigations

Workpaper: B-2 Constant 2025

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			----- Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	3	3	5	3	3	3	3	3	3	3	3
Labor Costs	\$ 388	\$ 547	\$ 670	\$ 698	\$ 640	\$ 591	\$ 590	\$ 591	\$ 592	\$ 594	\$ 597
Non-Labor Costs	7	38	39	79	157	187	187	187	187	187	187
Total Costs	<u><u>\$ 395</u></u>	<u><u>\$ 585</u></u>	<u><u>\$ 709</u></u>	<u><u>\$ 777</u></u>	<u><u>\$ 798</u></u>	<u><u>\$ 778</u></u>	<u><u>\$ 777</u></u>	<u><u>\$ 778</u></u>	<u><u>\$ 779</u></u>	<u><u>\$ 781</u></u>	<u><u>\$ 784</u></u>
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	1	-	-	-	-	-	-	-	-
Total Direct Assignments	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
ALLOCATIONS											
SDG&E	\$ 176	\$ 259	\$ 302	\$ 334	\$ 343	\$ 345	\$ 334	\$ 331	\$ 329	\$ 327	\$ 326
SoCalGas	219	327	406	443	455	433	443	447	451	455	459
Total Allocations	<u><u>\$ 395</u></u>	<u><u>\$ 586</u></u>	<u><u>\$ 708</u></u>	<u><u>\$ 777</u></u>	<u><u>\$ 798</u></u>	<u><u>\$ 778</u></u>	<u><u>\$ 777</u></u>	<u><u>\$ 778</u></u>	<u><u>\$ 780</u></u>	<u><u>\$ 782</u></u>	<u><u>\$ 785</u></u>
BILLED COSTS											
SDG&E	\$ 176	\$ 259	\$ 302	\$ 334	\$ 343	\$ 345	\$ 334	\$ 331	\$ 329	\$ 327	\$ 326
SoCalGas	219	327	407	443	455	433	443	447	451	455	459
Total Billed Costs	<u><u>\$ 395</u></u>	<u><u>\$ 586</u></u>	<u><u>\$ 709</u></u>	<u><u>\$ 777</u></u>	<u><u>\$ 798</u></u>	<u><u>\$ 778</u></u>	<u><u>\$ 777</u></u>	<u><u>\$ 778</u></u>	<u><u>\$ 780</u></u>	<u><u>\$ 782</u></u>	<u><u>\$ 785</u></u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
 Test Year 2028 General Rate Case
 Allocation Reconciliation
 (Forecast in Constant 2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-Corporate Affairs & Human Resources
Cost Center: B-2 Ethics & Investigations
Workpaper: B-2 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 343	\$ 455	\$ 798	3
<i>Salaries</i>	<i>(74)</i>	<i>(99)</i>	<i>(173)</i>	
<i>Total</i>	<i>(74)</i>	<i>(99)</i>	<i>(173)</i>	
Change in Allocation Rates 2025 - 2028	62	91	153	
Total Change from 2025	(12)	(8)	(20)	-
2028 - TEST YEAR	\$ 331	\$ 447	\$ 778	3
Utility Allocation Rate	40.3%	54.3%	94.7%	
Allocations	\$ 331	\$ 447	\$ 778	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	\$ 331	\$ 447	\$ 778	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti

Division: B-Corporate Affairs & Human Resources

Department: B-2 Ethics & Investigations

Workpaper: B-2 Esc

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	3	3	5	3	3	3	3	3	3	3	3
Labor Costs	\$ 388	\$ 547	\$ 670	\$ 698	\$ 640	\$ 610	\$ 628	\$ 649	\$ 669	\$ 691	\$ 715
Non-Labor Costs	7	38	39	79	157	191	194	197	201	205	209
Total Costs	<u>\$ 395</u>	<u>\$ 585</u>	<u>\$ 709</u>	<u>\$ 777</u>	<u>\$ 798</u>	<u>\$ 801</u>	<u>\$ 822</u>	<u>\$ 846</u>	<u>\$ 870</u>	<u>\$ 896</u>	<u>\$ 924</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	1	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS											
SDG&E	\$ 176	\$ 259	\$ 302	\$ 334	\$ 343	\$ 355	\$ 353	\$ 360	\$ 368	\$ 375	\$ 384
SoCalGas	219	327	406	443	455	446	469	486	503	521	541
Total Allocations	<u>\$ 395</u>	<u>\$ 586</u>	<u>\$ 708</u>	<u>\$ 777</u>	<u>\$ 798</u>	<u>\$ 801</u>	<u>\$ 822</u>	<u>\$ 846</u>	<u>\$ 871</u>	<u>\$ 896</u>	<u>\$ 925</u>
BILLED COSTS											
SDG&E	\$ 176	\$ 259	\$ 302	\$ 334	\$ 343	\$ 355	\$ 353	\$ 360	\$ 368	\$ 375	\$ 384
SoCalGas	219	327	407	443	455	446	469	486	503	521	541
Total Billed Costs	<u>\$ 395</u>	<u>\$ 586</u>	<u>\$ 709</u>	<u>\$ 777</u>	<u>\$ 798</u>	<u>\$ 801</u>	<u>\$ 822</u>	<u>\$ 846</u>	<u>\$ 871</u>	<u>\$ 896</u>	<u>\$ 925</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-2 Ethics & Investigations
Cost Center: 1100-0205-Ethics & Investigations
Workpaper: B-2.1 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	3	3	5	3	3	3	3	3	3	3	3
Labor Costs	\$ 388	\$ 547	\$ 670	\$ 698	\$ 640	\$ 591	\$ 590	\$ 591	\$ 592	\$ 594	\$ 597
Non-Labor Costs	7	38	39	79	157	187	187	187	187	187	187
Total Costs	<u>\$ 395</u>	<u>\$ 585</u>	<u>\$ 709</u>	<u>\$ 777</u>	<u>\$ 798</u>	<u>\$ 778</u>	<u>\$ 777</u>	<u>\$ 778</u>	<u>\$ 779</u>	<u>\$ 781</u>	<u>\$ 784</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	1	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS											
SDG&E	\$ 176	\$ 259	\$ 302	\$ 334	\$ 343	\$ 345	\$ 334	\$ 331	\$ 329	\$ 327	\$ 326
SoCalGas	219	327	406	443	455	433	443	447	451	455	459
Total Allocations	<u>\$ 395</u>	<u>\$ 586</u>	<u>\$ 708</u>	<u>\$ 777</u>	<u>\$ 798</u>	<u>\$ 778</u>	<u>\$ 777</u>	<u>\$ 778</u>	<u>\$ 780</u>	<u>\$ 782</u>	<u>\$ 785</u>
BILLED COSTS											
SDG&E	\$ 176	\$ 259	\$ 302	\$ 334	\$ 343	\$ 345	\$ 334	\$ 331	\$ 329	\$ 327	\$ 326
SoCalGas	219	327	407	443	455	433	443	447	451	455	459
Total Billed Costs	<u>\$ 395</u>	<u>\$ 586</u>	<u>\$ 709</u>	<u>\$ 777</u>	<u>\$ 798</u>	<u>\$ 778</u>	<u>\$ 777</u>	<u>\$ 778</u>	<u>\$ 780</u>	<u>\$ 782</u>	<u>\$ 785</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-2 Ethics & Investigations
Cost Center: 1100-0205-Ethics & Investigations
Workpaper: B-2.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 343	\$ 455	\$ 798	3
<i>Salaries</i>	<i>(74)</i>	<i>(99)</i>	<i>(173)</i>	
<i>Total</i>	<u><i>(74)</i></u>	<u><i>(99)</i></u>	<u><i>(173)</i></u>	
Change in Allocation Rates 2025 - 2028	62	91	153	
Total Change from 2025	<u>(12)</u>	<u>(8)</u>	<u>(20)</u>	<u>-</u>
2028 - TEST YEAR	<u>\$ 331</u>	<u>\$ 447</u>	<u>\$ 778</u>	<u>3</u>
MFBASIC	<u>40.3%</u>	<u>54.3%</u>	<u>94.7%</u>	
Allocations	\$ 331	\$ 447	\$ 778	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u>\$ 331</u>	<u>\$ 447</u>	<u>\$ 778</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
 Division: B-Corporate Affairs & Human Resources
 Department: B-2 Ethics & Investigations
 Cost Center: 1100-0205-Ethics & Investigations
 Workpaper: B-2.1 Esc
 Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	3	3	5	3	3	3	3	3	3	3	3
Labor Costs	\$ 388	\$ 547	\$ 670	\$ 698	\$ 640	\$ 610	\$ 628	\$ 649	\$ 669	\$ 691	\$ 715
Non-Labor Costs	7	38	39	79	157	191	194	197	201	205	209
Total Costs	\$ 395	\$ 586	\$ 709	\$ 777	\$ 798	\$ 801	\$ 822	\$ 846	\$ 870	\$ 896	\$ 924
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	1	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 176	\$ 259	\$ 302	\$ 334	\$ 343	\$ 355	\$ 353	\$ 360	\$ 368	\$ 375	\$ 384
SoCalGas	219	327	406	443	455	446	469	486	503	521	541
Total Allocations	\$ 395	\$ 586	\$ 708	\$ 777	\$ 798	\$ 801	\$ 822	\$ 846	\$ 870	\$ 896	\$ 924
BILLED COSTS											
SDG&E	\$ 176	\$ 259	\$ 302	\$ 334	\$ 343	\$ 355	\$ 353	\$ 360	\$ 368	\$ 375	\$ 384
SoCalGas	219	327	407	443	455	446	469	486	503	521	541
Total Billed Costs	\$ 395	\$ 586	\$ 709	\$ 777	\$ 798	\$ 801	\$ 822	\$ 846	\$ 870	\$ 896	\$ 924

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: B-Corporate Affairs & Human Resources

Department: B-3 Talent and Culture

Workpaper: B-3 Constant 2025

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			----- Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	11	16	13	15	12	12	12	12	12	12	12
Labor Costs	\$ 1,555	\$ 1,957	\$ 2,008	\$ 2,226	\$ 2,002	\$ 1,916	\$ 1,910	\$ 1,912	\$ 1,918	\$ 1,925	\$ 1,933
Non-Labor Costs	1,407	2,294	1,584	2,034	1,128	711	712	712	711	711	711
Total Costs	\$ 2,962	\$ 4,251	\$ 3,592	\$ 4,260	\$ 3,130	\$ 2,627	\$ 2,622	\$ 2,624	\$ 2,629	\$ 2,636	\$ 2,644
DIRECT ASSIGNMENTS											
SDG&E	\$ 59	\$ 62	\$ 2	\$ 21	\$ 8	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
SoCalGas	72	64	14	37	13	1	1	1	1	1	1
Total Direct Assignments	\$ 131	\$ 126	\$ 16	\$ 58	\$ 21	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2
ALLOCATIONS											
SDG&E	\$ 1,226	\$ 1,792	\$ 1,520	\$ 1,777	\$ 1,313	\$ 1,143	\$ 1,110	\$ 1,102	\$ 1,096	\$ 1,090	\$ 1,084
SoCalGas	1,605	2,333	2,056	2,426	1,796	1,480	1,509	1,520	1,531	1,544	1,558
Total Allocations	\$ 2,831	\$ 4,125	\$ 3,576	\$ 4,203	\$ 3,109	\$ 2,624	\$ 2,619	\$ 2,622	\$ 2,627	\$ 2,633	\$ 2,642
BILLED COSTS											
SDG&E	\$ 1,285	\$ 1,855	\$ 1,521	\$ 1,798	\$ 1,321	\$ 1,144	\$ 1,111	\$ 1,103	\$ 1,097	\$ 1,091	\$ 1,085
SoCalGas	1,677	2,396	2,071	2,463	1,809	1,481	1,510	1,521	1,533	1,546	1,559
Total Billed Costs	\$ 2,962	\$ 4,251	\$ 3,592	\$ 4,261	\$ 3,130	\$ 2,626	\$ 2,621	\$ 2,624	\$ 2,630	\$ 2,636	\$ 2,644

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-Corporate Affairs & Human Resources
Cost Center: B-3 Talent and Culture
Workpaper: B-3 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 1,321	\$ 1,809	\$ 3,130	12
<i>Salaries</i>	<i>(182)</i>	<i>(256)</i>	<i>(438)</i>	
<i>Catering & Events</i>	<i>(15)</i>	<i>(22)</i>	<i>(37)</i>	
<i>Training</i>	<i>(198)</i>	<i>(266)</i>	<i>(464)</i>	
<i>Direct Assignments</i>	<i>(7)</i>	<i>(11)</i>	<i>(18)</i>	
Total	<u>(402)</u>	<u>(555)</u>	<u>(957)</u>	
Change in Allocation Rates 2025 - 2028	<u>184</u>	<u>267</u>	<u>451</u>	
Total Change from 2025	<u>(218)</u>	<u>(288)</u>	<u>(506)</u>	-
2028 - TEST YEAR	<u>\$ 1,103</u>	<u>\$ 1,521</u>	<u>\$ 2,624</u>	<u>12</u>
Utility Allocation Rate	<u>40.0%</u>	<u>55.2%</u>	<u>95.1%</u>	
Allocations	\$ 1,102	\$ 1,520	\$ 2,622	
Direct Assignments	<u>1</u>	<u>1</u>	<u>2</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 1,103</u>	<u>\$ 1,521</u>	<u>\$ 2,624</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti

Division: B-Corporate Affairs & Human Resources

Department: B-3 Talent and Culture

Workpaper: B-3 Esc

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	11	16	13	15	12	12	12	12	12	12	12
Labor Costs	\$ 1,555	\$ 1,957	\$ 2,008	\$ 2,226	\$ 2,002	\$ 1,977	\$ 2,034	\$ 2,100	\$ 2,167	\$ 2,239	\$ 2,314
Non-Labor Costs	1,407	2,294	1,584	2,034	1,128	724	738	750	763	779	795
Total Costs	\$ 2,962	\$ 4,251	\$ 3,592	\$ 4,260	\$ 3,130	\$ 2,701	\$ 2,772	\$ 2,850	\$ 2,930	\$ 3,018	\$ 3,109
DIRECT ASSIGNMENTS											
SDG&E	\$ 59	\$ 62	\$ 2	\$ 21	\$ 8	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
SoCalGas	72	64	14	37	13	1	1	2	2	2	2
Total Direct Assignments	\$ 131	\$ 126	\$ 16	\$ 58	\$ 21	\$ 2	\$ 2	\$ 3	\$ 3	\$ 3	\$ 3
ALLOCATIONS											
SDG&E	\$ 1,226	\$ 1,792	\$ 1,520	\$ 1,777	\$ 1,313	\$ 1,176	\$ 1,173	\$ 1,197	\$ 1,221	\$ 1,247	\$ 1,275
SoCalGas	1,605	2,333	2,056	2,426	1,796	1,522	1,596	1,650	1,707	1,768	1,832
Total Allocations	\$ 2,831	\$ 4,125	\$ 3,576	\$ 4,203	\$ 3,109	\$ 2,698	\$ 2,769	\$ 2,847	\$ 2,928	\$ 3,015	\$ 3,107
BILLED COSTS											
SDG&E	\$ 1,285	\$ 1,855	\$ 1,521	\$ 1,798	\$ 1,321	\$ 1,177	\$ 1,174	\$ 1,198	\$ 1,222	\$ 1,248	\$ 1,276
SoCalGas	1,677	2,396	2,071	2,463	1,809	1,524	1,597	1,652	1,709	1,769	1,833
Total Billed Costs	\$ 2,962	\$ 4,251	\$ 3,592	\$ 4,261	\$ 3,130	\$ 2,701	\$ 2,771	\$ 2,850	\$ 2,931	\$ 3,017	\$ 3,109

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-3 Talent and Culture
Cost Center: 1100-0173-VP People & Culture (inactive)
Workpaper: B-3.1 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	1	1	1	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ 256	\$ 347	\$ 674	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	11	107	749	523	-	-	-	-	-	-
Total Costs	\$ -	\$ 267	\$ 453	\$ 1,424	\$ 618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ -	\$ 113	\$ 181	\$ 581	\$ 261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	154	273	843	358	-	-	-	-	-	-
Total Allocations	\$ -	\$ 267	\$ 453	\$ 1,424	\$ 618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS											
SDG&E	\$ -	\$ 113	\$ 181	\$ 581	\$ 261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	154	273	843	358	-	-	-	-	-	-
Total Billed Costs	\$ -	\$ 267	\$ 453	\$ 1,424	\$ 618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-3 Talent and Culture
Cost Center: 1100-0173-VP People & Culture (inactive)
Workpaper: B-3.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 261	\$ 358	\$ 618	-
<i>Salaries</i>	(46)	(67)	(113)	
<i>Catering & Events</i>	(15)	(22)	(38)	
<i>Training</i>	(199)	(268)	(466)	
Total	<u>(260)</u>	<u>(357)</u>	<u>(618)</u>	
Change in Allocation Rates 2025 - 2028	-	-	-	
Total Change from 2025	<u>(260)</u>	<u>(357)</u>	<u>(618)</u>	<u>-</u>
2028 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
VPTALMGMT	<u>39.1%</u>	<u>57.3%</u>	<u>96.3%</u>	
Allocations	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti

Division: B-Corporate Affairs & Human Resources

Department: B-3 Talent and Culture

Cost Center: 1100-0173-VP People & Culture (inactive)

Workpaper: B-3.1 Esc

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	1	1	1	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ 256	\$ 347	\$ 674	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	11	107	749	523	-	-	-	-	-	-
Total Costs	\$ -	\$ 267	\$ 453	\$ 1,424	\$ 618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ -	\$ 113	\$ 181	\$ 581	\$ 261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	154	273	843	358	-	-	-	-	-	-
Total Allocations	\$ -	\$ 267	\$ 453	\$ 1,424	\$ 618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS											
SDG&E	\$ -	\$ 113	\$ 181	\$ 581	\$ 261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	154	273	843	358	-	-	-	-	-	-
Total Billed Costs	\$ -	\$ 267	\$ 453	\$ 1,424	\$ 618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-3 Talent and Culture
Cost Center: 1100-0130-Corporate HR
Workpaper: B-3.2 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	7	11	10	11	8	8	8	8	8	8	8
Labor Costs	\$ 883	\$ 986	\$ 1,175	\$ 1,172	\$ 1,049	\$ 1,200	\$ 1,197	\$ 1,200	\$ 1,203	\$ 1,206	\$ 1,212
Non-Labor Costs	977	1,312	969	995	570	670	671	671	671	671	671
Total Costs	\$ 1,860	\$ 2,299	\$ 2,143	\$ 2,167	\$ 1,619	\$ 1,870	\$ 1,868	\$ 1,871	\$ 1,874	\$ 1,877	\$ 1,883
DIRECT ASSIGNMENTS											
SDG&E	\$ 59	\$ 62	\$ -	\$ 21	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	72	64	13	36	11	-	-	-	-	-	-
Total Direct Assignments	\$ 132	\$ 126	\$ 13	\$ 56	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 772	\$ 965	\$ 916	\$ 908	\$ 689	\$ 829	\$ 803	\$ 797	\$ 791	\$ 787	\$ 782
SoCalGas	957	1,208	1,214	1,203	912	1,042	1,066	1,074	1,082	1,091	1,101
Total Allocations	\$ 1,729	\$ 2,173	\$ 2,130	\$ 2,111	\$ 1,601	\$ 1,870	\$ 1,868	\$ 1,871	\$ 1,873	\$ 1,877	\$ 1,883
BILLED COSTS											
SDG&E	\$ 831	\$ 1,027	\$ 916	\$ 929	\$ 696	\$ 829	\$ 803	\$ 797	\$ 791	\$ 787	\$ 782
SoCalGas	1,029	1,272	1,227	1,238	924	1,042	1,066	1,074	1,082	1,091	1,101
Total Billed Costs	\$ 1,860	\$ 2,299	\$ 2,143	\$ 2,167	\$ 1,619	\$ 1,870	\$ 1,868	\$ 1,871	\$ 1,873	\$ 1,877	\$ 1,883

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-3 Talent and Culture
Cost Center: 1100-0130-Corporate HR
Workpaper: B-3.2 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 696	\$ 924	\$ 1,619	8
<i>Salaries</i>	<i>(22)</i>	<i>(29)</i>	<i>(51)</i>	
<i>Training</i>	<i>1</i>	<i>2</i>	<i>3</i>	
<i>Direct Assignments</i>	<i>(7)</i>	<i>(11)</i>	<i>(18)</i>	
Total	(28)	(38)	(66)	
Change in Allocation Rates 2025 - 2028	129	189	318	
Total Change from 2025	101	217	368	-
2028 - TEST YEAR	\$ 797	\$ 1,074	\$ 1,871	8
MFBASIC	40.3%	54.3%	94.7%	
Allocations	\$ 797	\$ 1,074	\$ 1,871	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	\$ 797	\$ 1,074	\$ 1,871	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
 (Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
 Division: B-Corporate Affairs & Human Resources
 Department: B-3 Talent and Culture
 Cost Center: 1100-0130-Corporate HR
 Workpaper: B-3.2 Esc
 Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	7	11	10	11	8	8	8	8	8	8	8
Labor Costs	\$ 883	\$ 986	\$ 1,175	\$ 1,172	\$ 1,049	\$ 1,239	\$ 1,275	\$ 1,316	\$ 1,359	\$ 1,403	\$ 1,451
Non-Labor Costs	977	1,312	969	995	570	682	695	707	720	734	750
Total Costs	\$ 1,860	\$ 2,299	\$ 2,143	\$ 2,167	\$ 1,619	\$ 1,922	\$ 1,970	\$ 2,023	\$ 2,079	\$ 2,138	\$ 2,201
DIRECT ASSIGNMENTS											
SDG&E	\$ 59	\$ 62	\$ -	\$ 21	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	72	64	13	36	11	-	-	-	-	-	-
Total Direct Assignments	\$ 132	\$ 126	\$ 13	\$ 56	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 772	\$ 965	\$ 916	\$ 908	\$ 689	\$ 851	\$ 847	\$ 862	\$ 878	\$ 895	\$ 914
SoCalGas	957	1,208	1,214	1,203	912	1,070	1,124	1,161	1,201	1,243	1,287
Total Allocations	\$ 1,729	\$ 2,173	\$ 2,130	\$ 2,111	\$ 1,601	\$ 1,922	\$ 1,970	\$ 2,023	\$ 2,079	\$ 2,138	\$ 2,201
BILLED COSTS											
SDG&E	\$ 831	\$ 1,027	\$ 916	\$ 929	\$ 696	\$ 851	\$ 847	\$ 862	\$ 878	\$ 895	\$ 914
SoCalGas	1,029	1,272	1,227	1,238	924	1,070	1,124	1,161	1,201	1,243	1,287
Total Billed Costs	\$ 1,860	\$ 2,299	\$ 2,143	\$ 2,167	\$ 1,619	\$ 1,922	\$ 1,970	\$ 2,023	\$ 2,079	\$ 2,138	\$ 2,201

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
 Division: B-Corporate Affairs & Human Resources
 Department: B-3 Talent and Culture
 Cost Center: 1100-0131-HR Systems & Data
 Workpaper: B-3.3 Constant 2025
 Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	1	1	1	1	1	1	1
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 269	\$ 239	\$ 239	\$ 239	\$ 239	\$ 240	\$ 241
Non-Labor Costs	-	-	-	-	4	4	4	4	4	4	4
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 273</u>	<u>\$ 243</u>	<u>\$ 243</u>	<u>\$ 243</u>	<u>\$ 243</u>	<u>\$ 244</u>	<u>\$ 245</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 99	\$ 89	\$ 88	\$ 88	\$ 89	\$ 89	\$ 90
SoCalGas	-	-	-	-	175	154	154	154	154	155	156
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 273</u>	<u>\$ 243</u>	<u>\$ 243</u>	<u>\$ 243</u>	<u>\$ 243</u>	<u>\$ 244</u>	<u>\$ 245</u>
BILLED COSTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 99	\$ 89	\$ 88	\$ 88	\$ 89	\$ 89	\$ 90
SoCalGas	-	-	-	-	175	154	154	154	154	155	156
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 273</u>	<u>\$ 243</u>	<u>\$ 243</u>	<u>\$ 243</u>	<u>\$ 243</u>	<u>\$ 244</u>	<u>\$ 245</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
 Test Year 2028 General Rate Case
 Allocation Reconciliation
 (2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-3 Talent and Culture
Cost Center: 1100-0131-HR Systems & Data
Workpaper: B-3.3 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 99	\$ 175	\$ 273	1
<i>Salaries</i>	<i>(17)</i>	<i>(29)</i>	<i>(46)</i>	
<i>Total</i>	<u><i>(17)</i></u>	<u><i>(29)</i></u>	<u><i>(46)</i></u>	
Change in Allocation Rates 2025 - 2028	7	8	15	
Total Change from 2025	<u>(10)</u>	<u>(21)</u>	<u>(31)</u>	<u>-</u>
2028 - TEST YEAR	<u>\$ 88</u>	<u>\$ 154</u>	<u>\$ 243</u>	<u>1</u>
CBFTE	<u>36.4%</u>	<u>63.4%</u>	<u>99.8%</u>	
Allocations	\$ 88	\$ 154	\$ 243	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u>\$ 88</u>	<u>\$ 154</u>	<u>\$ 243</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-3 Talent and Culture
Cost Center: 1100-0131-HR Systems & Data
Workpaper: B-3.3 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	1	1	1	1	1	1	1
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 269	\$ 247	\$ 254	\$ 262	\$ 270	\$ 279	\$ 289
Non-Labor Costs	-	-	-	-	4	4	4	4	4	4	5
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 273</u>	<u>\$ 251</u>	<u>\$ 258</u>	<u>\$ 266</u>	<u>\$ 275</u>	<u>\$ 284</u>	<u>\$ 293</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 99	\$ 92	\$ 94	\$ 97	\$ 100	\$ 104	\$ 107
SoCalGas	-	-	-	-	175	159	164	169	174	180	186
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 273</u>	<u>\$ 251</u>	<u>\$ 258</u>	<u>\$ 266</u>	<u>\$ 275</u>	<u>\$ 284</u>	<u>\$ 293</u>
BILLED COSTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 99	\$ 92	\$ 94	\$ 97	\$ 100	\$ 104	\$ 107
SoCalGas	-	-	-	-	175	159	164	169	174	180	186
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 273</u>	<u>\$ 251</u>	<u>\$ 258</u>	<u>\$ 266</u>	<u>\$ 275</u>	<u>\$ 284</u>	<u>\$ 293</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: B-Corporate Affairs & Human Resources

Department: B-3 Talent and Culture

Cost Center: 1100-0090-SVP Diversity & Community Partnerships (inactive)

Workpaper: B-3.4 Constant 2025

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	1	1	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 392	\$ 339	\$ 118	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	53	70	28	-	-	-	-	-	-	-	-
Total Costs	\$ 444	\$ 408	\$ 145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 161	\$ 150	\$ 62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	283	258	83	-	-	-	-	-	-	-	-
Total Allocations	\$ 444	\$ 408	\$ 145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS											
SDG&E	\$ 161	\$ 150	\$ 62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	283	258	83	-	-	-	-	-	-	-	-
Total Billed Costs	\$ 444	\$ 408	\$ 145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti

Division: B-Corporate Affairs & Human Resources

Department: B-3 Talent and Culture

Cost Center: 1100-0090-SVP Diversity & Community Partnerships (inactive)

Workpaper: B-3.4 Esc

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	1	1	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 392	\$ 339	\$ 118	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	53	70	28	-	-	-	-	-	-	-	-
Total Costs	\$ 444	\$ 408	\$ 145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 161	\$ 150	\$ 62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	283	258	83	-	-	-	-	-	-	-	-
Total Allocations	\$ 444	\$ 408	\$ 145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS											
SDG&E	\$ 161	\$ 150	\$ 62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	283	258	83	-	-	-	-	-	-	-	-
Total Billed Costs	\$ 444	\$ 408	\$ 145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: B-Corporate Affairs & Human Resources

Department: B-3 Talent and Culture

Cost Center: 1100-0268-Talent Development & Engagement

Workpaper: B-3.5 Constant 2025

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	3	3	2	3	3	3	3	3	3	3	3
Labor Costs	\$ 280	\$ 376	\$ 369	\$ 380	\$ 588	\$ 476	\$ 474	\$ 475	\$ 476	\$ 478	\$ 480
Non-Labor Costs	377	901	481	290	31	37	37	37	37	37	37
Total Costs	\$ 657	\$ 1,277	\$ 850	\$ 670	\$ 619	\$ 513	\$ 511	\$ 512	\$ 513	\$ 515	\$ 517
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
SoCalGas	-	-	2	1	1	1	1	1	1	1	1
Total Direct Assignments	\$ -	\$ -	\$ 3	\$ 2	\$ 2	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3
ALLOCATIONS											
SDG&E	\$ 292	\$ 564	\$ 361	\$ 288	\$ 265	\$ 226	\$ 219	\$ 217	\$ 216	\$ 214	\$ 214
SoCalGas	365	713	486	381	351	283	290	292	295	298	301
Total Allocations	\$ 657	\$ 1,277	\$ 848	\$ 668	\$ 617	\$ 510	\$ 509	\$ 510	\$ 511	\$ 512	\$ 514
BILLED COSTS											
SDG&E	\$ 292	\$ 564	\$ 362	\$ 288	\$ 266	\$ 227	\$ 220	\$ 218	\$ 217	\$ 215	\$ 215
SoCalGas	365	713	488	382	353	285	291	293	296	299	303
Total Billed Costs	\$ 657	\$ 1,277	\$ 850	\$ 670	\$ 619	\$ 513	\$ 511	\$ 512	\$ 513	\$ 514	\$ 517

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-3 Talent and Culture
Cost Center: 1100-0268-Talent Development & Engagement
Workpaper: B-3.5 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 266	\$ 353	\$ 619	3
<i>Salaries</i>	<i>(98)</i>	<i>(131)</i>	<i>(228)</i>	
<i>Total</i>	<u><i>(98)</i></u>	<u><i>(131)</i></u>	<u><i>(228)</i></u>	
Change in Allocation Rates 2025 - 2028	48	70	118	
Total Change from 2025	<u>(50)</u>	<u>(61)</u>	<u>(110)</u>	<u>-</u>
2028 - TEST YEAR	<u>\$ 218</u>	<u>\$ 293</u>	<u>\$ 512</u>	<u>3</u>
MFBASIC	40.3%	54.3%	94.7%	
Allocations	\$ 217	\$ 292	\$ 510	
Direct Assignments	<u>1</u>	<u>1</u>	<u>3</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 218</u>	<u>\$ 293</u>	<u>\$ 512</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti

Division: B-Corporate Affairs & Human Resources

Department: B-3 Talent and Culture

Cost Center: 1100-0268-Talent Development & Engagement

Workpaper: B-3.5 Esc

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	3	3	2	3	3	3	3	3	3	3	3
Labor Costs	\$ 280	\$ 376	\$ 369	\$ 380	\$ 588	\$ 491	\$ 505	\$ 522	\$ 538	\$ 556	\$ 575
Non-Labor Costs	377	901	481	290	31	37	38	39	39	40	41
Total Costs	\$ 657	\$ 1,277	\$ 850	\$ 670	\$ 619	\$ 528	\$ 543	\$ 560	\$ 578	\$ 596	\$ 616
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
SoCalGas	-	-	2	1	1	1	1	2	2	2	2
Total Direct Assignments	\$ -	\$ -	\$ 3	\$ 2	\$ 2	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3
ALLOCATIONS											
SDG&E	\$ 292	\$ 564	\$ 361	\$ 288	\$ 265	\$ 233	\$ 232	\$ 238	\$ 243	\$ 248	\$ 255
SoCalGas	365	713	486	381	351	293	308	320	332	345	358
Total Allocations	\$ 657	\$ 1,277	\$ 848	\$ 668	\$ 617	\$ 526	\$ 541	\$ 558	\$ 575	\$ 593	\$ 613
BILLED COSTS											
SDG&E	\$ 292	\$ 564	\$ 362	\$ 288	\$ 266	\$ 234	\$ 233	\$ 239	\$ 244	\$ 250	\$ 256
SoCalGas	365	713	488	382	353	294	310	322	334	346	360
Total Billed Costs	\$ 657	\$ 1,277	\$ 850	\$ 670	\$ 619	\$ 528	\$ 543	\$ 560	\$ 578	\$ 596	\$ 616

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: B-Corporate Affairs & Human Resources

Department: B-4 Total Rewards

Workpaper: B-4 Constant 2025

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			----- Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	28	24	27	28	28	28	28	28	28	28	28
Labor Costs	\$ 3,100	\$ 2,937	\$ 3,322	\$ 3,670	\$ 3,921	\$ 4,216	\$ 4,117	\$ 4,125	\$ 4,137	\$ 4,151	\$ 4,169
Non-Labor Costs	1,072	1,040	1,006	1,483	1,671	1,719	1,719	1,719	1,719	1,719	1,719
Total Costs	<u>\$ 4,172</u>	<u>\$ 3,977</u>	<u>\$ 4,328</u>	<u>\$ 5,153</u>	<u>\$ 5,592</u>	<u>\$ 5,935</u>	<u>\$ 5,836</u>	<u>\$ 5,844</u>	<u>\$ 5,856</u>	<u>\$ 5,870</u>	<u>\$ 5,888</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	1	1	1	1
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>
ALLOCATIONS											
SDG&E	\$ 1,668	\$ 1,596	\$ 1,628	\$ 1,960	\$ 2,134	\$ 2,327	\$ 2,280	\$ 2,282	\$ 2,285	\$ 2,289	\$ 2,295
SoCalGas	2,504	2,382	2,698	3,192	3,458	3,607	3,555	3,562	3,569	3,580	3,593
Total Allocations	<u>\$ 4,172</u>	<u>\$ 3,978</u>	<u>\$ 4,326</u>	<u>\$ 5,152</u>	<u>\$ 5,592</u>	<u>\$ 5,934</u>	<u>\$ 5,835</u>	<u>\$ 5,843</u>	<u>\$ 5,855</u>	<u>\$ 5,869</u>	<u>\$ 5,888</u>
BILLED COSTS											
SDG&E	\$ 1,668	\$ 1,596	\$ 1,629	\$ 1,960	\$ 2,134	\$ 2,328	\$ 2,280	\$ 2,283	\$ 2,285	\$ 2,290	\$ 2,295
SoCalGas	2,504	2,382	2,698	3,192	3,458	3,607	3,555	3,562	3,570	3,580	3,593
Total Billed Costs	<u>\$ 4,172</u>	<u>\$ 3,978</u>	<u>\$ 4,327</u>	<u>\$ 5,152</u>	<u>\$ 5,592</u>	<u>\$ 5,935</u>	<u>\$ 5,835</u>	<u>\$ 5,844</u>	<u>\$ 5,856</u>	<u>\$ 5,870</u>	<u>\$ 5,888</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-Corporate Affairs & Human Resources
Cost Center: B-4 Total Rewards
Workpaper: B-4 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 2,134	\$ 3,458	\$ 5,592	28
<i>Salaries</i>	19	32	50	
<i>Consulting</i>	-	(1)	(1)	
<i>Direct Assignments</i>	-	1	1	
Total	<u>19</u>	<u>32</u>	<u>50</u>	
Change in Allocation Rates 2025 - 2028	<u>130</u>	<u>72</u>	<u>202</u>	
Total Change from 2025	149	104	252	-
2028 - TEST YEAR	<u><u>\$ 2,283</u></u>	<u><u>\$ 3,562</u></u>	<u><u>\$ 5,844</u></u>	<u><u>28</u></u>
Utility Allocation Rate	<u>36.0%</u>	<u>56.3%</u>	<u>92.2%</u>	
Allocations	\$ 2,283	\$ 3,562	\$ 5,844	
Direct Assignments	-	1	1	
TOTAL 2028 ALLOCATIONS	<u><u>\$ 2,283</u></u>	<u><u>\$ 3,562</u></u>	<u><u>\$ 5,845</u></u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti

Division: B-Corporate Affairs & Human Resources

Department: B-4 Total Rewards

Workpaper: B-4 Esc

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----			
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE	
FTEs	28	24	27	28	28	28	28	28	28	28	28	28
Labor Costs	\$ 3,100	\$ 2,937	\$ 3,322	\$ 3,670	\$ 3,921	\$ 4,349	\$ 4,385	\$ 4,528	\$ 4,674	\$ 4,828	\$ 4,992	\$ 4,992
Non-Labor Costs	1,072	1,040	1,006	1,483	1,671	1,751	1,781	1,811	1,845	1,882	1,922	1,922
Total Costs	<u>\$ 4,172</u>	<u>\$ 3,977</u>	<u>\$ 4,328</u>	<u>\$ 5,153</u>	<u>\$ 5,592</u>	<u>\$ 6,100</u>	<u>\$ 6,166</u>	<u>\$ 6,339</u>	<u>\$ 6,519</u>	<u>\$ 6,710</u>	<u>\$ 6,914</u>	<u>\$ 6,914</u>
DIRECT ASSIGNMENTS												
SDG&E	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	1	1	1	1	1
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>
ALLOCATIONS												
SDG&E	\$ 1,668	\$ 1,596	\$ 1,628	\$ 1,960	\$ 2,134	\$ 2,391	\$ 2,408	\$ 2,474	\$ 2,542	\$ 2,615	\$ 2,692	\$ 2,692
SoCalGas	2,504	2,382	2,698	3,192	3,458	3,708	3,757	3,864	3,976	4,095	4,221	4,221
Total Allocations	<u>\$ 4,172</u>	<u>\$ 3,978</u>	<u>\$ 4,326</u>	<u>\$ 5,152</u>	<u>\$ 5,592</u>	<u>\$ 6,099</u>	<u>\$ 6,165</u>	<u>\$ 6,338</u>	<u>\$ 6,518</u>	<u>\$ 6,710</u>	<u>\$ 6,913</u>	<u>\$ 6,913</u>
BILLED COSTS												
SDG&E	\$ 1,668	\$ 1,596	\$ 1,629	\$ 1,960	\$ 2,134	\$ 2,392	\$ 2,409	\$ 2,474	\$ 2,543	\$ 2,615	\$ 2,693	\$ 2,693
SoCalGas	2,504	2,382	2,698	3,192	3,458	3,708	3,757	3,865	3,976	4,095	4,222	4,222
Total Billed Costs	<u>\$ 4,172</u>	<u>\$ 3,978</u>	<u>\$ 4,327</u>	<u>\$ 5,152</u>	<u>\$ 5,592</u>	<u>\$ 6,100</u>	<u>\$ 6,166</u>	<u>\$ 6,339</u>	<u>\$ 6,519</u>	<u>\$ 6,710</u>	<u>\$ 6,915</u>	<u>\$ 6,915</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
 Division: B-Corporate Affairs & Human Resources
 Department: B-4 Total Rewards
 Cost Center: 1100-0135 Compensation & Trusts
 Workpaper: B-4.1 Constant 2025
 Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	6	5	6	6	6	6	6	6	6	6	6
Labor Costs	\$ 852	\$ 763	\$ 918	\$ 1,088	\$ 1,107	\$ 1,197	\$ 1,152	\$ 1,154	\$ 1,158	\$ 1,162	\$ 1,167
Non-Labor Costs	301	275	322	734	817	862	862	862	862	862	862
Total Costs	<u>\$ 1,153</u>	<u>\$ 1,039</u>	<u>\$ 1,241</u>	<u>\$ 1,821</u>	<u>\$ 1,924</u>	<u>\$ 2,059</u>	<u>\$ 2,014</u>	<u>\$ 2,016</u>	<u>\$ 2,020</u>	<u>\$ 2,024</u>	<u>\$ 2,029</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS											
SDG&E	\$ 419	\$ 382	\$ 441	\$ 654	\$ 694	\$ 752	\$ 736	\$ 736	\$ 737	\$ 739	\$ 740
SoCalGas	734	656	800	1,168	1,231	1,306	1,278	1,280	1,283	1,286	1,289
Total Allocations	<u>\$ 1,153</u>	<u>\$ 1,039</u>	<u>\$ 1,241</u>	<u>\$ 1,821</u>	<u>\$ 1,924</u>	<u>\$ 2,059</u>	<u>\$ 2,014</u>	<u>\$ 2,016</u>	<u>\$ 2,020</u>	<u>\$ 2,025</u>	<u>\$ 2,029</u>
BILLED COSTS											
SDG&E	\$ 419	\$ 382	\$ 441	\$ 654	\$ 694	\$ 752	\$ 736	\$ 736	\$ 737	\$ 739	\$ 740
SoCalGas	734	656	800	1,168	1,231	1,306	1,278	1,280	1,283	1,286	1,289
Total Billed Costs	<u>\$ 1,153</u>	<u>\$ 1,039</u>	<u>\$ 1,241</u>	<u>\$ 1,821</u>	<u>\$ 1,924</u>	<u>\$ 2,059</u>	<u>\$ 2,014</u>	<u>\$ 2,016</u>	<u>\$ 2,020</u>	<u>\$ 2,025</u>	<u>\$ 2,029</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-4 Total Rewards
Cost Center: 1100-0135 Compensation & Trusts
Workpaper: B-4.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 694	\$ 1,231	\$ 1,924	6
Insert lines to itemize details	(7)	(11)	(17)	
Salaries	(6)	(10)	(16)	
Dues & Subscriptions	(1)	(1)	(2)	
Total	<u>(7)</u>	<u>(11)</u>	<u>(18)</u>	
Change in Allocation Rates 2025 - 2028	49	60	109	
Total Change from 2025	<u>42</u>	<u>49</u>	<u>91</u>	<u>-</u>
2028 - TEST YEAR	<u><u>\$ 736</u></u>	<u><u>\$ 1,280</u></u>	<u><u>\$ 2,016</u></u>	<u><u>6</u></u>
CBFTE	<u>36.4%</u>	<u>63.4%</u>	<u>99.8%</u>	
Allocations	\$ 736	\$ 1,280	\$ 2,016	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u><u>\$ 736</u></u>	<u><u>\$ 1,280</u></u>	<u><u>\$ 2,016</u></u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
 Division: B-Corporate Affairs & Human Resources
 Department: B-4 Total Rewards
 Cost Center: 1100-0135 Compensation & Trusts
 Workpaper: B-4.1 Esc
 Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	6	5	6	6	6	6	6	6	6	6	6
Labor Costs	\$ 852	\$ 763	\$ 918	\$ 1,088	\$ 1,107	\$ 1,234	\$ 1,227	\$ 1,267	\$ 1,308	\$ 1,351	\$ 1,397
Non-Labor Costs	301	275	322	734	817	878	894	909	925	944	964
Total Costs	\$ 1,153	\$ 1,039	\$ 1,241	\$ 1,821	\$ 1,924	\$ 2,112	\$ 2,120	\$ 2,176	\$ 2,233	\$ 2,295	\$ 2,361
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 419	\$ 382	\$ 441	\$ 654	\$ 694	\$ 772	\$ 774	\$ 794	\$ 815	\$ 837	\$ 861
SoCalGas	734	656	800	1,168	1,231	1,340	1,346	1,381	1,418	1,458	1,500
Total Allocations	\$ 1,153	\$ 1,039	\$ 1,241	\$ 1,821	\$ 1,924	\$ 2,112	\$ 2,120	\$ 2,176	\$ 2,233	\$ 2,295	\$ 2,361
BILLED COSTS											
SDG&E	\$ 419	\$ 382	\$ 441	\$ 654	\$ 694	\$ 772	\$ 774	\$ 794	\$ 815	\$ 837	\$ 861
SoCalGas	734	656	800	1,168	1,231	1,340	1,346	1,381	1,418	1,458	1,500
Total Billed Costs	\$ 1,153	\$ 1,039	\$ 1,241	\$ 1,821	\$ 1,924	\$ 2,112	\$ 2,120	\$ 2,176	\$ 2,233	\$ 2,295	\$ 2,361

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: B-Corporate Affairs & Human Resources

Department: B-4 Total Rewards

Cost Center: 1100-0136 Compensation

Workpaper: B-4.2 Constant 2025

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	3	2	3	4	4	4	4	4	4	4	4
Labor Costs	\$ 342	\$ 348	\$ 435	\$ 458	\$ 497	\$ 531	\$ 487	\$ 487	\$ 489	\$ 491	\$ 494
Non-Labor Costs	436	560	449	567	601	593	593	593	593	593	593
Total Costs	\$ 778	\$ 908	\$ 884	\$ 1,025	\$ 1,098	\$ 1,124	\$ 1,080	\$ 1,080	\$ 1,082	\$ 1,084	\$ 1,087
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 383	\$ 426	\$ 369	\$ 451	\$ 487	\$ 551	\$ 526	\$ 525	\$ 525	\$ 524	\$ 525
SoCalGas	394	483	515	574	611	573	554	556	557	559	561
Total Allocations	\$ 778	\$ 908	\$ 884	\$ 1,025	\$ 1,098	\$ 1,124	\$ 1,079	\$ 1,080	\$ 1,082	\$ 1,083	\$ 1,086
BILLED COSTS											
SDG&E	\$ 383	\$ 426	\$ 369	\$ 451	\$ 487	\$ 551	\$ 526	\$ 525	\$ 525	\$ 524	\$ 525
SoCalGas	394	483	515	574	611	573	554	556	557	559	561
Total Billed Costs	\$ 778	\$ 908	\$ 884	\$ 1,025	\$ 1,098	\$ 1,124	\$ 1,079	\$ 1,080	\$ 1,082	\$ 1,083	\$ 1,086

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
 Test Year 2028 General Rate Case
 Allocation Reconciliation
 (2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-4 Total Rewards
Cost Center: 1100-0136 Compensation
Workpaper: B-4.2 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 487	\$ 611	\$ 1,098	4
<i>Salaries</i>	<i>(0)</i>	<i>(1)</i>	<i>(2)</i>	
<i>Direct Assignments</i>	<i>-</i>	<i>1</i>	<i>1</i>	
Total	<u><u>(0)</u></u>	<u><u>(0)</u></u>	<u><u>(1)</u></u>	
Change in Allocation Rates 2025 - 2028	39	(55)	(15)	
Total Change from 2025	<u>39</u>	<u>(55)</u>	<u>(16)</u>	<u>-</u>
2028 - TEST YEAR	<u><u>\$ 525</u></u>	<u><u>\$ 556</u></u>	<u><u>\$ 1,080</u></u>	<u><u>4</u></u>
CBFTEEXEC	34.2%	36.2%	70.4%	
Allocations	\$ 525	\$ 556	\$ 1,080	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2028 ALLOCATIONS	<u><u>\$ 525</u></u>	<u><u>\$ 556</u></u>	<u><u>\$ 1,080</u></u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
 Division: B-Corporate Affairs & Human Resources
 Department: B-4 Total Rewards
 Cost Center: 1100-0136 Compensation
 Workpaper: B-4.2 Esc
 Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	3	2	3	4	4	4	4	4	4	4	4
Labor Costs	\$ 342	\$ 348	\$ 435	\$ 458	\$ 497	\$ 547	\$ 519	\$ 536	\$ 553	\$ 571	\$ 591
Non-Labor Costs	436	560	449	567	601	604	615	625	637	650	664
Total Costs	\$ 778	\$ 908	\$ 884	\$ 1,025	\$ 1,098	\$ 1,151	\$ 1,134	\$ 1,161	\$ 1,190	\$ 1,221	\$ 1,254
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 383	\$ 426	\$ 369	\$ 451	\$ 487	\$ 564	\$ 552	\$ 564	\$ 577	\$ 591	\$ 606
SoCalGas	394	483	515	574	611	586	581	596	612	629	647
Total Allocations	\$ 778	\$ 908	\$ 884	\$ 1,025	\$ 1,098	\$ 1,150	\$ 1,133	\$ 1,160	\$ 1,189	\$ 1,220	\$ 1,253
BILLED COSTS											
SDG&E	\$ 383	\$ 426	\$ 369	\$ 451	\$ 487	\$ 564	\$ 552	\$ 564	\$ 577	\$ 591	\$ 606
SoCalGas	394	483	515	574	611	587	582	597	613	630	648
Total Billed Costs	\$ 778	\$ 908	\$ 884	\$ 1,025	\$ 1,098	\$ 1,151	\$ 1,134	\$ 1,161	\$ 1,190	\$ 1,221	\$ 1,254

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: B-Corporate Affairs & Human Resources

Department: B-4 Total Rewards

Cost Center: 1100-0057-Payroll Services

Workpaper: B-4.3 Constant 2025

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	5	5	6	6	6	6	6	6	6	6	6
Labor Costs	\$ 544	\$ 567	\$ 608	\$ 691	\$ 667	\$ 748	\$ 745	\$ 746	\$ 748	\$ 751	\$ 754
Non-Labor Costs	23	28	19	33	15	16	16	16	16	16	16
Total Costs	\$ 568	\$ 595	\$ 628	\$ 725	\$ 682	\$ 764	\$ 761	\$ 762	\$ 764	\$ 767	\$ 770
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 206	\$ 219	\$ 223	\$ 260	\$ 246	\$ 279	\$ 277	\$ 278	\$ 279	\$ 279	\$ 281
SoCalGas	361	376	404	465	436	485	483	484	485	487	489
Total Allocations	\$ 568	\$ 595	\$ 627	\$ 725	\$ 682	\$ 764	\$ 761	\$ 762	\$ 764	\$ 767	\$ 770
BILLED COSTS											
SDG&E	\$ 206	\$ 219	\$ 223	\$ 260	\$ 246	\$ 279	\$ 277	\$ 278	\$ 279	\$ 279	\$ 281
SoCalGas	361	376	404	465	436	485	483	484	485	487	489
Total Billed Costs	\$ 568	\$ 595	\$ 628	\$ 725	\$ 682	\$ 764	\$ 761	\$ 762	\$ 764	\$ 767	\$ 770

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-4 Total Rewards
Cost Center: 1100-0057-Payroll Services
Workpaper: B-4.3 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 246	\$ 436	\$ 682	6
<i>Salaries</i>	<i>15</i>	<i>27</i>	<i>42</i>	
<i>Total</i>	<u><i>15</i></u>	<u><i>27</i></u>	<u><i>42</i></u>	
Change in Allocation Rates 2025 - 2028	17	21	38	
Total Change from 2025	<u>32</u>	<u>48</u>	<u>80</u>	<u>-</u>
2028 - TEST YEAR	<u>\$ 278</u>	<u>\$ 484</u>	<u>\$ 762</u>	<u>6</u>
CBFTE	<u>36.4%</u>	<u>63.4%</u>	<u>99.8%</u>	
Allocations	\$ 278	\$ 484	\$ 762	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 278</u>	<u>\$ 484</u>	<u>\$ 762</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti

Division: B-Corporate Affairs & Human Resources

Department: B-4 Total Rewards

Cost Center: 1100-0057-Payroll Services

Workpaper: B-4.3 Esc

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	5	5	6	6	6	6	6	6	6	6	6
Labor Costs	\$ 544	\$ 567	\$ 608	\$ 691	\$ 667	\$ 772	\$ 793	\$ 819	\$ 845	\$ 873	\$ 903
Non-Labor Costs	23	28	19	33	15	16	16	17	17	17	18
Total Costs	\$ 568	\$ 595	\$ 628	\$ 725	\$ 682	\$ 788	\$ 809	\$ 836	\$ 862	\$ 891	\$ 921
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 206	\$ 219	\$ 223	\$ 260	\$ 246	\$ 288	\$ 296	\$ 305	\$ 315	\$ 325	\$ 336
SoCalGas	361	376	404	465	436	500	514	531	548	566	585
Total Allocations	\$ 568	\$ 595	\$ 627	\$ 725	\$ 682	\$ 788	\$ 809	\$ 836	\$ 862	\$ 891	\$ 921
BILLED COSTS											
SDG&E	\$ 206	\$ 219	\$ 223	\$ 260	\$ 246	\$ 288	\$ 296	\$ 305	\$ 315	\$ 325	\$ 336
SoCalGas	361	376	404	465	436	500	514	531	548	566	585
Total Billed Costs	\$ 568	\$ 595	\$ 628	\$ 725	\$ 682	\$ 788	\$ 809	\$ 836	\$ 862	\$ 891	\$ 921

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: B-Corporate Affairs & Human Resources

Department: B-4 Total Rewards

Cost Center: 1100-0134-Benefits

Workpaper: B-4.4 Constant 2025

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	7	6	8	8	8	8	8	8	8	8	8
Labor Costs	\$ 869	\$ 841	\$ 967	\$ 901	\$ 1,095	\$ 1,177	\$ 1,172	\$ 1,173	\$ 1,177	\$ 1,181	\$ 1,187
Non-Labor Costs	94	122	172	76	169	178	178	178	178	178	178
Total Costs	\$ 963	\$ 963	\$ 1,139	\$ 978	\$ 1,264	\$ 1,355	\$ 1,350	\$ 1,351	\$ 1,355	\$ 1,359	\$ 1,365
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 350	\$ 354	\$ 405	\$ 351	\$ 456	\$ 495	\$ 493	\$ 493	\$ 494	\$ 496	\$ 498
SoCalGas	613	608	734	627	808	859	857	858	861	864	867
Total Allocations	\$ 963	\$ 963	\$ 1,139	\$ 978	\$ 1,264	\$ 1,354	\$ 1,350	\$ 1,351	\$ 1,355	\$ 1,359	\$ 1,365
BILLED COSTS											
SDG&E	\$ 350	\$ 354	\$ 405	\$ 351	\$ 456	\$ 495	\$ 493	\$ 493	\$ 494	\$ 496	\$ 498
SoCalGas	613	608	734	627	808	859	857	858	861	864	867
Total Billed Costs	\$ 963	\$ 963	\$ 1,139	\$ 978	\$ 1,264	\$ 1,354	\$ 1,350	\$ 1,351	\$ 1,355	\$ 1,359	\$ 1,365

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-4 Total Rewards
Cost Center: 1100-0134-Benefits
Workpaper: B-4.4 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 456	\$ 808	\$ 1,264	8
<i>Salaries</i>	6	11	18	
<i>Consulting</i>	-	(1)	(1)	
Total	<u>6</u>	<u>10</u>	<u>17</u>	
Change in Allocation Rates 2025 - 2028	32	39	71	
Total Change from 2025	<u>38</u>	<u>49</u>	<u>88</u>	<u>-</u>
2028 - TEST YEAR	<u>\$ 493</u>	<u>\$ 858</u>	<u>\$ 1,351</u>	<u>8</u>
CBFTE	<u>36.4%</u>	<u>63.4%</u>	<u>99.8%</u>	
Allocations	\$ 493	\$ 858	\$ 1,351	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u>\$ 493</u>	<u>\$ 858</u>	<u>\$ 1,351</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
 (Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-4 Total Rewards
Cost Center: 1100-0134-Benefits
Workpaper: B-4.4 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	7	6	8	8	8	8	8	8	8	8	8
Labor Costs	\$ 869	\$ 841	\$ 967	\$ 901	\$ 1,095	\$ 1,215	\$ 1,248	\$ 1,289	\$ 1,330	\$ 1,374	\$ 1,421
Non-Labor Costs	94	122	172	76	169	181	184	188	191	195	199
Total Costs	\$ 963	\$ 963	\$ 1,139	\$ 978	\$ 1,264	\$ 1,396	\$ 1,432	\$ 1,476	\$ 1,521	\$ 1,569	\$ 1,620
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 350	\$ 354	\$ 405	\$ 351	\$ 456	\$ 510	\$ 523	\$ 539	\$ 555	\$ 572	\$ 591
SoCalGas	613	608	734	627	808	886	909	937	966	997	1,029
Total Allocations	\$ 963	\$ 963	\$ 1,139	\$ 978	\$ 1,264	\$ 1,396	\$ 1,432	\$ 1,476	\$ 1,521	\$ 1,569	\$ 1,620
BILLED COSTS											
SDG&E	\$ 350	\$ 354	\$ 405	\$ 351	\$ 456	\$ 510	\$ 523	\$ 539	\$ 555	\$ 572	\$ 591
SoCalGas	613	608	734	627	808	886	909	937	966	997	1,029
Total Billed Costs	\$ 963	\$ 963	\$ 1,139	\$ 978	\$ 1,264	\$ 1,396	\$ 1,432	\$ 1,476	\$ 1,521	\$ 1,569	\$ 1,620

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
 Division: B-Corporate Affairs & Human Resources
 Department: B-4 Total Rewards
 Cost Center: 1100-0120-Pensions & Trusts (inactive)
 Workpaper: B-4.5 Constant 2025
 Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	3	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 406	\$ 306	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	210	49	-	-	-	-	-	-	-	-	-
Total Costs	<u>\$ 615</u>	<u>\$ 356</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS											
SDG&E	\$ 259	\$ 152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	356	204	-	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ 615</u>	<u>\$ 356</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS											
SDG&E	\$ 259	\$ 152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	356	204	-	-	-	-	-	-	-	-	-
Total Billed Costs	<u>\$ 615</u>	<u>\$ 356</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
 Division: B-Corporate Affairs & Human Resources
 Department: B-4 Total Rewards
 Cost Center: 1100-0120-Pensions & Trusts (inactive)
 Workpaper: B-4.5 Esc
 Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	3	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 406	\$ 306	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	210	49	-	-	-	-	-	-	-	-	-
Total Costs	<u>\$ 615</u>	<u>\$ 356</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS											
SDG&E	\$ 259	\$ 152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	356	204	-	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ 615</u>	<u>\$ 356</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS											
SDG&E	\$ 259	\$ 152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	356	204	-	-	-	-	-	-	-	-	-
Total Billed Costs	<u>\$ 615</u>	<u>\$ 356</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: B-Corporate Affairs & Human Resources

Department: B-4 Total Rewards

Cost Center: 1100-0121-Pension & Trust Investments

Workpaper: B-4.6 Constant 2025

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	4	6	4	4	4	4	4	4	4	4	4
Labor Costs	\$ 87	\$ 111	\$ 393	\$ 532	\$ 555	\$ 564	\$ 561	\$ 563	\$ 565	\$ 567	\$ 569
Non-Labor Costs	9	6	43	72	69	69	69	69	69	69	69
Total Costs	\$ 96	\$ 117	\$ 436	\$ 604	\$ 624	\$ 633	\$ 630	\$ 632	\$ 634	\$ 636	\$ 638
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 51	\$ 62	\$ 191	\$ 244	\$ 252	\$ 249	\$ 249	\$ 248	\$ 249	\$ 251	\$ 251
SoCalGas	45	55	245	360	372	384	383	384	385	385	387
Total Allocations	\$ 96	\$ 117	\$ 436	\$ 604	\$ 624	\$ 633	\$ 631	\$ 632	\$ 634	\$ 636	\$ 638
BILLED COSTS											
SDG&E	\$ 51	\$ 62	\$ 191	\$ 244	\$ 252	\$ 249	\$ 249	\$ 248	\$ 249	\$ 251	\$ 251
SoCalGas	45	55	245	360	372	384	383	384	385	385	387
Total Billed Costs	\$ 96	\$ 117	\$ 436	\$ 604	\$ 624	\$ 633	\$ 631	\$ 632	\$ 634	\$ 636	\$ 638

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: B-Corporate Affairs & Human Resources
Department: B-4 Total Rewards
Cost Center: 1100-0121-Pension & Trust Investments
Workpaper: B-4.6 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 252	\$ 372	\$ 624	4
<i>Salaries</i>	<i>3</i>	<i>5</i>	<i>8</i>	
<i>Total</i>	<u><i>3</i></u>	<u><i>5</i></u>	<u><i>8</i></u>	
Change in Allocation Rates 2025 - 2028	(7)	7	0	
Total Change from 2025	<u>(4)</u>	<u>12</u>	<u>8</u>	<u>-</u>
2028 - TEST YEAR	<u>248</u>	<u>384</u>	<u>632</u>	<u>4</u>
CBPENTRUSTS	<u>37.0%</u>	<u>57.0%</u>	<u>94.0%</u>	
Allocations	\$ 248	\$ 384	\$ 632	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u>248</u>	<u>384</u>	<u>632</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti

Division: B-Corporate Affairs & Human Resources

Department: B-4 Total Rewards

Cost Center: 1100-0121-Pension & Trust Investments

Workpaper: B-4.6 Esc

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	4	6	4	4	4	4	4	4	4	4	4
Labor Costs	\$ 87	\$ 111	\$ 393	\$ 532	\$ 555	\$ 582	\$ 598	\$ 618	\$ 638	\$ 659	\$ 681
Non-Labor Costs	9	6	43	72	69	71	72	73	74	76	77
Total Costs	\$ 96	\$ 117	\$ 436	\$ 604	\$ 624	\$ 653	\$ 670	\$ 691	\$ 712	\$ 735	\$ 759
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 51	\$ 62	\$ 191	\$ 244	\$ 252	\$ 257	\$ 264	\$ 272	\$ 280	\$ 289	\$ 299
SoCalGas	45	55	245	360	372	396	406	419	432	445	460
Total Allocations	\$ 96	\$ 117	\$ 436	\$ 604	\$ 624	\$ 653	\$ 670	\$ 691	\$ 712	\$ 735	\$ 759
BILLED COSTS											
SDG&E	\$ 51	\$ 62	\$ 191	\$ 244	\$ 252	\$ 257	\$ 264	\$ 272	\$ 280	\$ 289	\$ 299
SoCalGas	45	55	245	360	372	396	406	419	432	445	460
Total Billed Costs	\$ 96	\$ 117	\$ 436	\$ 604	\$ 624	\$ 653	\$ 670	\$ 691	\$ 712	\$ 735	\$ 759

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: I CORPORATE CENTER ADMINISTRATION

Department: C-Legal Compliance and Governance

Workpaper: C Constant 2025

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			----- Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	81	82	85	80	78	72	72	72	72	72	72
Labor Costs	\$ 10,648	\$ 11,273	\$ 11,566	\$ 13,473	\$ 12,246	\$ 12,166	\$ 12,391	\$ 12,922	\$ 12,957	\$ 12,999	\$ 13,051
Non-Labor Costs	7,070	9,624	9,082	8,967	7,474	8,326	8,588	8,942	8,941	8,940	8,939
Total Costs	\$ 17,718	\$ 20,897	\$ 20,648	\$ 22,440	\$ 19,720	\$ 20,492	\$ 20,979	\$ 21,864	\$ 21,898	\$ 21,939	\$ 21,990
DIRECT ASSIGNMENTS											
SDG&E	\$ 675	\$ 1,605	\$ 1,141	\$ 1,161	\$ 961	\$ 504	\$ 499	\$ 497	\$ 496	\$ 494	\$ 492
SoCalGas	671	1,502	1,368	1,334	918	493	499	501	503	504	506
Total Direct Assignments	\$ 1,346	\$ 3,107	\$ 2,509	\$ 2,495	\$ 1,879	\$ 997	\$ 998	\$ 998	\$ 999	\$ 998	\$ 998
ALLOCATIONS											
SDG&E	\$ 6,957	\$ 7,501	\$ 7,504	\$ 8,459	\$ 7,602	\$ 8,887	\$ 9,023	\$ 9,599	\$ 9,591	\$ 9,586	\$ 9,586
SoCalGas	9,414	10,288	10,635	11,486	10,239	10,609	10,959	11,268	11,309	11,354	11,406
Total Allocations	\$ 16,371	\$ 17,789	\$ 18,139	\$ 19,945	\$ 17,841	\$ 19,496	\$ 19,982	\$ 20,867	\$ 20,899	\$ 20,941	\$ 20,992
BILLED COSTS											
SDG&E	\$ 7,632	\$ 9,107	\$ 8,644	\$ 9,620	\$ 8,562	\$ 9,391	\$ 9,522	\$ 10,096	\$ 10,087	\$ 10,080	\$ 10,078
SoCalGas	10,085	11,790	12,004	12,820	11,158	11,102	11,458	11,768	11,812	11,858	11,912
Total Billed Costs	\$ 17,717	\$ 20,897	\$ 20,648	\$ 22,440	\$ 19,720	\$ 20,493	\$ 20,980	\$ 21,864	\$ 21,898	\$ 21,939	\$ 21,990

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: I CORPORATE CENTER ADMINISTRATION
Department: I CORPORATE CENTER ADMINISTRATION
Cost Center: C-Legal Compliance and Governance
Workpaper: C Recon
Unit of Measure : FTEs



EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 8,562	\$ 11,158	\$ 19,720	78
<i>Salaries</i>	<i>(279)</i>	<i>(363)</i>	<i>(642)</i>	
<i>Telecom</i>	<i>1</i>	<i>1</i>	<i>2</i>	
<i>Travel</i>	<i>(2)</i>	<i>(2)</i>	<i>(4)</i>	
<i>Direct Assignments</i>	<i>(402)</i>	<i>(368)</i>	<i>(771)</i>	
Total	<u>(683)</u>	<u>(732)</u>	<u>(1,414)</u>	
Change in Allocation Rates 2025 - 2028	<u>2,216</u>	<u>1,342</u>	<u>3,558</u>	
Total Change from 2025	1,533	610	2,144	(6)
2028 - TEST YEAR	<u>\$ 10,096</u>	<u>\$ 11,768</u>	<u>\$ 21,864</u>	<u>72</u>
Utility Allocation Rate	<u>41.4%</u>	<u>48.5%</u>	<u>89.9%</u>	
Allocations	\$ 9,599	\$ 11,268	\$ 20,867	
Direct Assignments	<u>497</u>	<u>501</u>	<u>998</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 10,096</u>	<u>\$ 11,768</u>	<u>\$ 21,864</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti

Division: I CORPORATE CENTER ADMINISTRATION

Department: C-Legal Compliance and Governance

Workpaper: C Esc

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	81	82	85	80	78	72	72	72	72	72	72
Labor Costs	\$ 10,648	\$ 11,273	\$ 11,566	\$ 13,473	\$ 12,246	\$ 12,541	\$ 13,182	\$ 14,174	\$ 14,631	\$ 15,111	\$ 15,622
Non-Labor Costs	7,070	9,624	9,082	8,967	7,474	8,482	8,900	9,423	9,594	9,789	9,997
Total Costs	<u>\$ 17,718</u>	<u>\$ 20,897</u>	<u>\$ 20,648</u>	<u>\$ 22,440</u>	<u>\$ 19,720</u>	<u>\$ 21,023</u>	<u>\$ 22,082</u>	<u>\$ 23,597</u>	<u>\$ 24,225</u>	<u>\$ 24,900</u>	<u>\$ 25,619</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ 675	\$ 1,605	\$ 1,141	\$ 1,161	\$ 961	\$ 515	\$ 517	\$ 523	\$ 530	\$ 539	\$ 548
SoCalGas	671	1,502	1,368	1,334	918	504	518	527	538	550	563
Total Direct Assignments	<u>\$ 1,346</u>	<u>\$ 3,107</u>	<u>\$ 2,509</u>	<u>\$ 2,495</u>	<u>\$ 1,879</u>	<u>\$ 1,019</u>	<u>\$ 1,035</u>	<u>\$ 1,050</u>	<u>\$ 1,068</u>	<u>\$ 1,089</u>	<u>\$ 1,111</u>
ALLOCATIONS											
SDG&E	\$ 6,957	\$ 7,501	\$ 7,504	\$ 8,459	\$ 7,602	\$ 9,120	\$ 9,507	\$ 10,376	\$ 10,632	\$ 10,907	\$ 11,200
SoCalGas	9,414	10,288	10,635	11,486	10,239	10,885	11,540	12,170	12,525	12,905	13,308
Total Allocations	<u>\$ 16,371</u>	<u>\$ 17,789</u>	<u>\$ 18,139</u>	<u>\$ 19,945</u>	<u>\$ 17,841</u>	<u>\$ 20,005</u>	<u>\$ 21,047</u>	<u>\$ 22,546</u>	<u>\$ 23,157</u>	<u>\$ 23,812</u>	<u>\$ 24,508</u>
BILLED COSTS											
SDG&E	\$ 7,632	\$ 9,107	\$ 8,644	\$ 9,620	\$ 8,562	\$ 9,635	\$ 10,024	\$ 10,899	\$ 11,162	\$ 11,445	\$ 11,747
SoCalGas	10,085	11,790	12,004	12,820	11,158	11,389	12,057	12,698	13,063	13,454	13,871
Total Billed Costs	<u>\$ 17,717</u>	<u>\$ 20,897</u>	<u>\$ 20,648</u>	<u>\$ 22,440</u>	<u>\$ 19,720</u>	<u>\$ 21,024</u>	<u>\$ 22,081</u>	<u>\$ 23,597</u>	<u>\$ 24,225</u>	<u>\$ 24,899</u>	<u>\$ 25,618</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Workpaper: C-1 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			----- Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	25	21	23	23	22	20	20	20	20	20	20
Labor Costs	\$ 4,261	\$ 4,577	\$ 4,161	\$ 4,194	\$ 4,621	\$ 4,462	\$ 4,330	\$ 4,263	\$ 4,276	\$ 4,292	\$ 4,312
Non-Labor Costs	1,278	1,571	1,085	611	713	763	763	763	763	763	763
Total Costs	\$ 5,539	\$ 6,148	\$ 5,246	\$ 4,805	\$ 5,334	\$ 5,225	\$ 5,093	\$ 5,026	\$ 5,039	\$ 5,055	\$ 5,075
DIRECT ASSIGNMENTS											
SDG&E	\$ 409	\$ 463	\$ 264	\$ 190	\$ 227	\$ (58)	\$ (58)	\$ (58)	\$ (58)	\$ (58)	\$ (58)
SoCalGas	531	447	330	290	228	(37)	(37)	(37)	(37)	(37)	(37)
Total Direct Assignments	\$ 940	\$ 910	\$ 594	\$ 480	\$ 455	\$ (95)	\$ (95)	\$ (95)	\$ (95)	\$ (95)	\$ (95)
ALLOCATIONS											
SDG&E	\$ 1,965	\$ 2,174	\$ 1,893	\$ 1,836	\$ 2,078	\$ 2,515	\$ 2,453	\$ 2,422	\$ 2,427	\$ 2,435	\$ 2,444
SoCalGas	2,634	3,064	2,758	2,488	2,801	2,804	2,735	2,699	2,706	2,715	2,725
Total Allocations	\$ 4,599	\$ 5,238	\$ 4,651	\$ 4,324	\$ 4,879	\$ 5,319	\$ 5,188	\$ 5,121	\$ 5,133	\$ 5,150	\$ 5,169
BILLED COSTS											
SDG&E	\$ 2,374	\$ 2,637	\$ 2,157	\$ 2,026	\$ 2,305	\$ 2,457	\$ 2,395	\$ 2,364	\$ 2,370	\$ 2,377	\$ 2,387
SoCalGas	3,165	3,511	3,088	2,778	3,029	2,767	2,698	2,662	2,669	2,678	2,688
Total Billed Costs	\$ 5,539	\$ 6,148	\$ 5,245	\$ 4,804	\$ 5,334	\$ 5,224	\$ 5,093	\$ 5,026	\$ 5,039	\$ 5,055	\$ 5,075

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-Legal Compliance and Governance
Cost Center: C-1 Corporate Legal
Workpaper: C-1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 2,305	\$ 3,029	\$ 5,334	22
<i>Salaries</i>	<i>(249)</i>	<i>(299)</i>	<i>(548)</i>	
<i>Telecom</i>	<i>1</i>	<i>1</i>	<i>2</i>	
<i>Travel</i>	<i>(2)</i>	<i>(2)</i>	<i>(4)</i>	
<i>Direct Assignments</i>	<i>(220)</i>	<i>(209)</i>	<i>(430)</i>	
Total	<u>(471)</u>	<u>(509)</u>	<u>(980)</u>	
Change in Allocation Rates 2025 - 2028	<u>529</u>	<u>143</u>	<u>672</u>	
Total Change from 2025	58	(366)	(308)	(2)
2028 - TEST YEAR	<u>\$ 2,364</u>	<u>\$ 2,662</u>	<u>\$ 5,026</u>	<u>20</u>
Utility Allocation Rate	<u>39.8%</u>	<u>44.4%</u>	<u>84.1%</u>	
Allocations	\$ 2,422	\$ 2,699	\$ 5,121	
Direct Assignments	<u>(58)</u>	<u>(37)</u>	<u>(95)</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 2,364</u>	<u>\$ 2,662</u>	<u>\$ 5,026</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Workpaper: C-1 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	25	21	23	23	22	20	20	20	20	20	20
Labor Costs	\$ 4,261	\$ 4,577	\$ 4,161	\$ 4,194	\$ 4,621	\$ 4,606	\$ 4,614	\$ 4,684	\$ 4,836	\$ 4,995	\$ 5,166
Non-Labor Costs	1,278	1,571	1,085	611	713	777	790	804	819	835	853
Total Costs	\$ 5,539	\$ 6,148	\$ 5,246	\$ 4,805	\$ 5,334	\$ 5,383	\$ 5,404	\$ 5,488	\$ 5,655	\$ 5,830	\$ 6,019
DIRECT ASSIGNMENTS											
SDG&E	\$ 409	\$ 463	\$ 264	\$ 190	\$ 227	\$ (58)	\$ (60)	\$ (62)	\$ (64)	\$ (66)	\$ (68)
SoCalGas	531	447	330	290	228	(37)	(38)	(40)	(41)	(42)	(44)
Total Direct Assignments	\$ 940	\$ 910	\$ 594	\$ 480	\$ 455	\$ (95)	\$ (98)	\$ (102)	\$ (105)	\$ (108)	\$ (112)
ALLOCATIONS											
SDG&E	\$ 1,965	\$ 2,174	\$ 1,893	\$ 1,836	\$ 2,078	\$ 2,590	\$ 2,602	\$ 2,643	\$ 2,723	\$ 2,808	\$ 2,899
SoCalGas	2,634	3,064	2,758	2,488	2,801	2,887	2,900	2,946	3,036	3,131	3,232
Total Allocations	\$ 4,599	\$ 5,238	\$ 4,651	\$ 4,324	\$ 4,879	\$ 5,477	\$ 5,502	\$ 5,589	\$ 5,759	\$ 5,939	\$ 6,131
BILLED COSTS											
SDG&E	\$ 2,374	\$ 2,637	\$ 2,157	\$ 2,026	\$ 2,305	\$ 2,532	\$ 2,542	\$ 2,581	\$ 2,659	\$ 2,742	\$ 2,831
SoCalGas	3,165	3,511	3,088	2,778	3,029	2,851	2,862	2,907	2,995	3,088	3,188
Total Billed Costs	\$ 5,539	\$ 6,148	\$ 5,245	\$ 4,804	\$ 5,334	\$ 5,383	\$ 5,404	\$ 5,488	\$ 5,654	\$ 5,830	\$ 6,019

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Cost Center: 1100-0191-Corporate Law
Workpaper: C-1.1 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	5	5	5	5	5	4	4	4	4	4	4
Labor Costs	\$ 1,182	\$ 975	\$ 957	\$ 1,241	\$ 1,231	\$ 1,215	\$ 1,190	\$ 1,192	\$ 1,195	\$ 1,200	\$ 1,204
Non-Labor Costs	7	21	15	14	9	10	10	10	10	10	10
Total Costs	\$ 1,189	\$ 996	\$ 971	\$ 1,255	\$ 1,239	\$ 1,225	\$ 1,200	\$ 1,202	\$ 1,205	\$ 1,210	\$ 1,214
DIRECT ASSIGNMENTS											
SDG&E	\$ 190	\$ 259	\$ 104	\$ 91	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	258	181	104	74	47	-	-	-	-	-	-
Total Direct Assignments	\$ 448	\$ 440	\$ 208	\$ 165	\$ 107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 304	\$ 213	\$ 299	\$ 459	\$ 480	\$ 580	\$ 567	\$ 568	\$ 570	\$ 572	\$ 575
SoCalGas	437	343	464	631	652	646	632	634	635	638	641
Total Allocations	\$ 741	\$ 556	\$ 763	\$ 1,090	\$ 1,132	\$ 1,226	\$ 1,200	\$ 1,202	\$ 1,205	\$ 1,210	\$ 1,215
BILLED COSTS											
SDG&E	\$ 494	\$ 472	\$ 404	\$ 550	\$ 541	\$ 580	\$ 567	\$ 568	\$ 570	\$ 572	\$ 575
SoCalGas	695	524	568	705	699	646	632	634	635	638	641
Total Billed Costs	\$ 1,189	\$ 996	\$ 971	\$ 1,255	\$ 1,239	\$ 1,226	\$ 1,200	\$ 1,202	\$ 1,205	\$ 1,210	\$ 1,215

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Cost Center: 1100-0191-Corporate Law
Workpaper: C-1.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 541	\$ 699	\$ 1,239	5
<i>Salaries</i>	<i>(65)</i>	<i>(72)</i>	<i>(137)</i>	
<i>Direct Assignments</i>	<i>(60)</i>	<i>(47)</i>	<i>(107)</i>	
Total	<u>(125)</u>	<u>(119)</u>	<u>(244)</u>	
Change in Allocation Rates 2025 - 2028	153	54	207	
Total Change from 2025	<u>28</u>	<u>(65)</u>	<u>(37)</u>	<u>(1)</u>
2028 - TEST YEAR	<u>\$ 568</u>	<u>\$ 634</u>	<u>\$ 1,202</u>	<u>4</u>
CBLEGALOPS	<u>39.8%</u>	<u>44.4%</u>	<u>84.1%</u>	
Allocations	\$ 568	\$ 634	\$ 1,202	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u>\$ 568</u>	<u>\$ 634</u>	<u>\$ 1,202</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Cost Center: 1100-0191-Corporate Law
Workpaper: C-1.1 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	5	5	5	5	5	4	4	4	4	4	4
Labor Costs	\$ 1,182	\$ 975	\$ 957	\$ 1,241	\$ 1,231	\$ 1,254	\$ 1,267	\$ 1,308	\$ 1,350	\$ 1,395	\$ 1,442
Non-Labor Costs	7	21	15	14	9	10	11	11	11	11	11
Total Costs	\$ 1,189	\$ 996	\$ 971	\$ 1,255	\$ 1,239	\$ 1,265	\$ 1,277	\$ 1,319	\$ 1,361	\$ 1,406	\$ 1,454
DIRECT ASSIGNMENTS											
SDG&E	\$ 190	\$ 259	\$ 104	\$ 91	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	258	181	104	74	47	-	-	-	-	-	-
Total Direct Assignments	\$ 448	\$ 440	\$ 208	\$ 165	\$ 107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 304	\$ 213	\$ 299	\$ 459	\$ 480	\$ 598	\$ 604	\$ 624	\$ 644	\$ 665	\$ 687
SoCalGas	437	343	464	631	652	667	673	695	718	741	766
Total Allocations	\$ 741	\$ 556	\$ 763	\$ 1,090	\$ 1,132	\$ 1,265	\$ 1,277	\$ 1,319	\$ 1,361	\$ 1,406	\$ 1,454
BILLED COSTS											
SDG&E	\$ 494	\$ 472	\$ 404	\$ 550	\$ 541	\$ 598	\$ 604	\$ 624	\$ 644	\$ 665	\$ 687
SoCalGas	695	524	568	705	699	667	673	695	718	741	766
Total Billed Costs	\$ 1,189	\$ 996	\$ 971	\$ 1,255	\$ 1,239	\$ 1,265	\$ 1,277	\$ 1,319	\$ 1,361	\$ 1,406	\$ 1,454

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Cost Center: 1100-0199-Securities Law
Workpaper: C-1.2 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	3	3	4	4	4	3	3	3	3	3	3
Labor Costs	\$ 625	\$ 388	\$ 317	\$ 429	\$ 656	\$ 734	\$ 683	\$ 608	\$ 609	\$ 611	\$ 614
Non-Labor Costs	4	3	9	8	5	9	9	9	9	9	9
Total Costs	\$ 628	\$ 391	\$ 326	\$ 436	\$ 661	\$ 743	\$ 692	\$ 617	\$ 618	\$ 620	\$ 623
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
SoCalGas	3	-	-	-	-	1	1	1	1	1	1
Total Direct Assignments	\$ 2	\$ 1	\$ -	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
ALLOCATIONS											
SDG&E	\$ 257	\$ 150	\$ 128	\$ 184	\$ 280	\$ 351	\$ 326	\$ 291	\$ 292	\$ 293	\$ 294
SoCalGas	369	241	198	253	381	391	363	325	325	326	328
Total Allocations	\$ 626	\$ 391	\$ 326	\$ 436	\$ 661	\$ 742	\$ 690	\$ 616	\$ 617	\$ 619	\$ 622
BILLED COSTS											
SDG&E	\$ 256	\$ 151	\$ 128	\$ 184	\$ 280	\$ 351	\$ 326	\$ 292	\$ 293	\$ 293	\$ 295
SoCalGas	372	241	198	253	381	392	364	325	326	327	328
Total Billed Costs	\$ 628	\$ 391	\$ 326	\$ 436	\$ 661	\$ 743	\$ 691	\$ 617	\$ 619	\$ 620	\$ 623

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Cost Center: 1100-0199-Securities Law
Workpaper: C-1.2 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 280	\$ 381	\$ 661	4
<i>Salaries</i>	<i>(80)</i>	<i>(89)</i>	<i>(168)</i>	
<i>Direct Assignments</i>	<i>1</i>	<i>1</i>	<i>1</i>	
Total	<u>(79)</u>	<u>(88)</u>	<u>(167)</u>	
Change in Allocation Rates 2025 - 2028	91	33	122	
Total Change from 2025	<u>12</u>	<u>(55)</u>	<u>(45)</u>	<u>(1)</u>
2028 - TEST YEAR	<u>\$ 292</u>	<u>\$ 325</u>	<u>\$ 617</u>	<u>3</u>
CBLEGALOPS	<u>39.8%</u>	<u>44.3%</u>	<u>84.1%</u>	
Allocations	\$ 291	\$ 325	\$ 616	
Direct Assignments	<u>1</u>	<u>1</u>	<u>1</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 292</u>	<u>\$ 325</u>	<u>\$ 617</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti

Division: C-Legal Compliance and Governance

Department: C-1 Corporate Legal

Cost Center: 1100-0199-Securities Law

Workpaper: C-1.2 Esc

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	3	3	4	4	4	3	3	3	3	3	3
Labor Costs	\$ 625	\$ 388	\$ 317	\$ 429	\$ 656	\$ 755	\$ 724	\$ 667	\$ 688	\$ 711	\$ 735
Non-Labor Costs	4	3	9	8	5	9	9	9	10	10	10
Total Costs	\$ 628	\$ 391	\$ 326	\$ 436	\$ 661	\$ 764	\$ 733	\$ 676	\$ 698	\$ 721	\$ 745
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
SoCalGas	3	-	-	-	-	1	1	1	1	1	1
Total Direct Assignments	\$ 2	\$ 1	\$ -	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2
ALLOCATIONS											
SDG&E	\$ 257	\$ 150	\$ 128	\$ 184	\$ 280	\$ 361	\$ 346	\$ 319	\$ 329	\$ 340	\$ 352
SoCalGas	369	241	198	253	381	402	386	356	367	379	392
Total Allocations	\$ 626	\$ 391	\$ 326	\$ 436	\$ 661	\$ 763	\$ 732	\$ 675	\$ 697	\$ 719	\$ 744
BILLED COSTS											
SDG&E	\$ 256	\$ 151	\$ 128	\$ 184	\$ 280	\$ 361	\$ 347	\$ 320	\$ 330	\$ 341	\$ 352
SoCalGas	372	241	198	253	381	403	387	357	368	380	393
Total Billed Costs	\$ 628	\$ 391	\$ 326	\$ 436	\$ 661	\$ 764	\$ 733	\$ 676	\$ 698	\$ 721	\$ 745

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Cost Center: 1100-0180-Labor & Employment
Workpaper: C-1.3 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			----- Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	7	6	7	7	8	8	8	8	8	8	8
Labor Costs	\$ 1,188	\$ 1,459	\$ 1,461	\$ 1,373	\$ 1,755	\$ 1,891	\$ 1,840	\$ 1,844	\$ 1,850	\$ 1,857	\$ 1,866
Non-Labor Costs	124	26	43	33	43	60	60	60	60	60	60
Total Costs	\$ 1,313	\$ 1,485	\$ 1,504	\$ 1,406	\$ 1,798	\$ 1,951	\$ 1,900	\$ 1,904	\$ 1,910	\$ 1,917	\$ 1,926
DIRECT ASSIGNMENTS											
SDG&E	\$ 208	\$ 166	\$ 144	\$ 87	\$ 161	\$ (64)	\$ (64)	\$ (64)	\$ (64)	\$ (64)	\$ (64)
SoCalGas	262	212	208	198	162	(56)	(56)	(56)	(56)	(56)	(56)
Total Direct Assignments	\$ 470	\$ 378	\$ 352	\$ 285	\$ 324	\$ (120)	\$ (120)	\$ (120)	\$ (120)	\$ (120)	\$ (120)
ALLOCATIONS											
SDG&E	\$ 346	\$ 424	\$ 452	\$ 472	\$ 625	\$ 979	\$ 956	\$ 957	\$ 960	\$ 964	\$ 968
SoCalGas	497	682	700	649	849	1,092	1,065	1,067	1,070	1,074	1,078
Total Allocations	\$ 842	\$ 1,106	\$ 1,152	\$ 1,122	\$ 1,474	\$ 2,071	\$ 2,020	\$ 2,024	\$ 2,030	\$ 2,038	\$ 2,046
BILLED COSTS											
SDG&E	\$ 554	\$ 591	\$ 596	\$ 559	\$ 787	\$ 915	\$ 892	\$ 893	\$ 896	\$ 900	\$ 904
SoCalGas	759	894	908	847	1,011	1,036	1,009	1,011	1,014	1,018	1,022
Total Billed Costs	\$ 1,313	\$ 1,485	\$ 1,504	\$ 1,406	\$ 1,798	\$ 1,951	\$ 1,900	\$ 1,904	\$ 1,910	\$ 1,918	\$ 1,926

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Cost Center: 1100-0180-Labor & Employment
Workpaper: C-1.3 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 787	\$ 1,011	\$ 1,798	8
<i>Salaries</i>	65	87	152	
<i>Travel</i>	4	5	9	
<i>Direct Assignments</i>	(161)	(162)	(324)	
Total	<u>(93)</u>	<u>(70)</u>	<u>(163)</u>	
Change in Allocation Rates 2025 - 2028	199	70	269	
Total Change from 2025	<u>106</u>	<u>0</u>	<u>106</u>	<u>-</u>
2028 - TEST YEAR	<u>\$ 893</u>	<u>\$ 1,011</u>	<u>\$ 1,904</u>	<u>8</u>
CBLEGALOPS	<u>39.8%</u>	<u>44.4%</u>	<u>84.1%</u>	
Allocations	\$ 957	\$ 1,067	\$ 2,024	
Direct Assignments	<u>(64)</u>	<u>(56)</u>	<u>(120)</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 893</u>	<u>\$ 1,011</u>	<u>\$ 1,904</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Cost Center: 1100-0180-Labor & Employment
Workpaper: C-1.3 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	7	6	7	7	8	8	8	8	8	8	8
Labor Costs	\$ 1,188	\$ 1,459	\$ 1,461	\$ 1,373	\$ 1,755	\$ 1,954	\$ 1,964	\$ 2,028	\$ 2,094	\$ 2,164	\$ 2,238
Non-Labor Costs	124	26	43	33	43	61	62	63	64	66	67
Total Costs	\$ 1,313	\$ 1,485	\$ 1,504	\$ 1,406	\$ 1,798	\$ 2,016	\$ 2,026	\$ 2,092	\$ 2,159	\$ 2,230	\$ 2,305
DIRECT ASSIGNMENTS											
SDG&E	\$ 208	\$ 166	\$ 144	\$ 87	\$ 161	\$ (64)	\$ (66)	\$ (68)	\$ (70)	\$ (72)	\$ (75)
SoCalGas	262	212	208	198	162	(56)	(58)	(60)	(61)	(63)	(65)
Total Direct Assignments	\$ 470	\$ 378	\$ 352	\$ 285	\$ 324	\$ (120)	\$ (124)	\$ (128)	\$ (132)	\$ (136)	\$ (140)
ALLOCATIONS											
SDG&E	\$ 346	\$ 424	\$ 452	\$ 472	\$ 625	\$ 1,010	\$ 1,017	\$ 1,049	\$ 1,083	\$ 1,118	\$ 1,156
SoCalGas	497	682	700	649	849	1,126	1,134	1,170	1,207	1,247	1,289
Total Allocations	\$ 842	\$ 1,106	\$ 1,152	\$ 1,122	\$ 1,474	\$ 2,136	\$ 2,150	\$ 2,219	\$ 2,290	\$ 2,365	\$ 2,445
BILLED COSTS											
SDG&E	\$ 554	\$ 591	\$ 596	\$ 559	\$ 787	\$ 946	\$ 951	\$ 981	\$ 1,013	\$ 1,046	\$ 1,081
SoCalGas	759	894	908	847	1,011	1,070	1,076	1,110	1,146	1,184	1,224
Total Billed Costs	\$ 1,313	\$ 1,485	\$ 1,504	\$ 1,406	\$ 1,798	\$ 2,016	\$ 2,026	\$ 2,092	\$ 2,159	\$ 2,230	\$ 2,305

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Cost Center: 1100-0144-Legal Operations
Workpaper: C-1.4 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	8	5	5	5	5	5	5	5	5	5	5
Labor Costs	\$ 639	\$ 1,083	\$ 542	\$ 581	\$ 586	\$ 621	\$ 619	\$ 619	\$ 621	\$ 624	\$ 626
Non-Labor Costs	1,109	1,453	997	550	644	684	684	684	684	684	684
Total Costs	<u>\$ 1,748</u>	<u>\$ 2,537</u>	<u>\$ 1,540</u>	<u>\$ 1,131</u>	<u>\$ 1,231</u>	<u>\$ 1,305</u>	<u>\$ 1,303</u>	<u>\$ 1,303</u>	<u>\$ 1,305</u>	<u>\$ 1,308</u>	<u>\$ 1,310</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ 11	\$ 16	\$ 16	\$ 13	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6
SoCalGas	9	54	18	18	19	18	18	18	18	18	18
Total Direct Assignments	<u>\$ 20</u>	<u>\$ 70</u>	<u>\$ 34</u>	<u>\$ 30</u>	<u>\$ 25</u>	<u>\$ 24</u>	<u>\$ 24</u>	<u>\$ 24</u>	<u>\$ 24</u>	<u>\$ 24</u>	<u>\$ 24</u>
ALLOCATIONS											
SDG&E	\$ 774	\$ 1,089	\$ 642	\$ 474	\$ 519	\$ 606	\$ 605	\$ 605	\$ 606	\$ 607	\$ 609
SoCalGas	954	1,377	864	627	687	675	674	675	675	676	678
Total Allocations	<u>\$ 1,728</u>	<u>\$ 2,467</u>	<u>\$ 1,505</u>	<u>\$ 1,101</u>	<u>\$ 1,206</u>	<u>\$ 1,281</u>	<u>\$ 1,279</u>	<u>\$ 1,280</u>	<u>\$ 1,281</u>	<u>\$ 1,283</u>	<u>\$ 1,286</u>
BILLED COSTS											
SDG&E	\$ 785	\$ 1,106	\$ 658	\$ 486	\$ 524	\$ 612	\$ 610	\$ 610	\$ 612	\$ 613	\$ 614
SoCalGas	963	1,431	882	645	706	693	692	693	693	695	697
Total Billed Costs	<u>\$ 1,748</u>	<u>\$ 2,537</u>	<u>\$ 1,540</u>	<u>\$ 1,131</u>	<u>\$ 1,231</u>	<u>\$ 1,305</u>	<u>\$ 1,302</u>	<u>\$ 1,303</u>	<u>\$ 1,305</u>	<u>\$ 1,308</u>	<u>\$ 1,310</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Cost Center: 1100-0144-Legal Operations
Workpaper: C-1.4 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 524	\$ 706	\$ 1,231	5
<i>Salaries</i>	<i>(1)</i>	<i>(1)</i>	<i>(2)</i>	
<i>Recruiting</i>	<i>-</i>	<i>1</i>	<i>1</i>	
<i>Telecom</i>	<i>1</i>	<i>1</i>	<i>2</i>	
<i>Direct Assignments</i>	<i>-</i>	<i>(1)</i>	<i>(1)</i>	
Total	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	
Change in Allocation Rates 2025 - 2028	86	(14)	71	
Total Change from 2025	<u>86</u>	<u>(14)</u>	<u>71</u>	<u>-</u>
2028 - TEST YEAR	<u><u>\$ 610</u></u>	<u><u>\$ 693</u></u>	<u><u>\$ 1,303</u></u>	<u><u>5</u></u>
CBLEGALOPS	39.8%	44.4%	84.1%	
Allocations	\$ 605	\$ 675	\$ 1,279	
Direct Assignments	<u>6</u>	<u>18</u>	<u>24</u>	
TOTAL 2028 ALLOCATIONS	<u><u>\$ 610</u></u>	<u><u>\$ 693</u></u>	<u><u>\$ 1,303</u></u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Cost Center: 1100-0144-Legal Operations
Workpaper: C-1.4 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	8	5	5	5	5	5	5	5	5	5	5
Labor Costs	\$ 639	\$ 1,083	\$ 542	\$ 581	\$ 586	\$ 641	\$ 659	\$ 680	\$ 702	\$ 726	\$ 750
Non-Labor Costs	1,109	1,453	997	550	644	696	708	720	734	749	764
Total Costs	<u>\$ 1,748</u>	<u>\$ 2,537</u>	<u>\$ 1,540</u>	<u>\$ 1,131</u>	<u>\$ 1,231</u>	<u>\$ 1,338</u>	<u>\$ 1,367</u>	<u>\$ 1,401</u>	<u>\$ 1,436</u>	<u>\$ 1,474</u>	<u>\$ 1,515</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ 11	\$ 16	\$ 16	\$ 13	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6
SoCalGas	9	54	18	18	19	19	19	19	20	20	20
Total Direct Assignments	<u>\$ 20</u>	<u>\$ 70</u>	<u>\$ 34</u>	<u>\$ 30</u>	<u>\$ 25</u>	<u>\$ 24</u>	<u>\$ 25</u>	<u>\$ 25</u>	<u>\$ 25</u>	<u>\$ 26</u>	<u>\$ 27</u>
ALLOCATIONS											
SDG&E	\$ 774	\$ 1,089	\$ 642	\$ 474	\$ 519	\$ 621	\$ 635	\$ 651	\$ 667	\$ 685	\$ 704
SoCalGas	954	1,377	864	627	687	692	708	725	744	763	785
Total Allocations	<u>\$ 1,728</u>	<u>\$ 2,467</u>	<u>\$ 1,505</u>	<u>\$ 1,101</u>	<u>\$ 1,206</u>	<u>\$ 1,314</u>	<u>\$ 1,343</u>	<u>\$ 1,376</u>	<u>\$ 1,411</u>	<u>\$ 1,448</u>	<u>\$ 1,488</u>
BILLED COSTS											
SDG&E	\$ 785	\$ 1,106	\$ 658	\$ 486	\$ 524	\$ 627	\$ 641	\$ 656	\$ 673	\$ 691	\$ 710
SoCalGas	963	1,431	882	645	706	711	727	744	763	783	805
Total Billed Costs	<u>\$ 1,748</u>	<u>\$ 2,537</u>	<u>\$ 1,540</u>	<u>\$ 1,131</u>	<u>\$ 1,231</u>	<u>\$ 1,338</u>	<u>\$ 1,367</u>	<u>\$ 1,401</u>	<u>\$ 1,436</u>	<u>\$ 1,474</u>	<u>\$ 1,515</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
 Division: C-Legal Compliance and Governance
 Department: C-1 Corporate Legal
 Cost Center: 1100-0080-Regulatory Counsel (inactive)
 Workpaper: C-1.5 Constant 2025
 Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	1	1	1	2	-	-	-	-	-	-	-
Labor Costs	\$ 265	\$ 273	\$ 364	\$ 570	\$ 393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	6	1	1	5	12	-	-	-	-	-	-
Total Costs	\$ 271	\$ 275	\$ 364	\$ 576	\$ 405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 121	\$ 121	\$ 155	\$ 248	\$ 174	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	150	153	209	328	231	-	-	-	-	-	-
Total Allocations	\$ 271	\$ 274	\$ 364	\$ 576	\$ 405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS											
SDG&E	\$ 121	\$ 122	\$ 155	\$ 248	\$ 174	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	150	153	209	328	231	-	-	-	-	-	-
Total Billed Costs	\$ 271	\$ 275	\$ 364	\$ 576	\$ 405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Cost Center: 1100-0080-Regulatory Counsel (inactive)
Workpaper: C-1.5 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 174	\$ 231	\$ 405	-
<i>Salaries</i>	<i>(168)</i>	<i>(224)</i>	<i>(392)</i>	
<i>Travel</i>	<i>(6)</i>	<i>(7)</i>	<i>(13)</i>	
Total	<u><u>(174)</u></u>	<u><u>(231)</u></u>	<u><u>(405)</u></u>	
Change in Allocation Rates 2025 - 2028	-	-	-	
Total Change from 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2028 - TEST YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>-</u></u>
MFBASIC	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	
Allocations	\$ -	\$ -	\$ -	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2028 ALLOCATIONS	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-1 Corporate Legal
Cost Center: 1100-0080-Regulatory Counsel (inactive)
Workpaper: C-1.5 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	1	1	1	2	-	-	-	-	-	-	-
Labor Costs	\$ 265	\$ 273	\$ 364	\$ 570	\$ 393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	6	1	1	5	12	-	-	-	-	-	-
Total Costs	\$ 271	\$ 275	\$ 364	\$ 576	\$ 405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 121	\$ 121	\$ 155	\$ 248	\$ 174	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	150	153	209	328	231	-	-	-	-	-	-
Total Allocations	\$ 271	\$ 274	\$ 364	\$ 576	\$ 405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS											
SDG&E	\$ 121	\$ 122	\$ 155	\$ 248	\$ 174	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	150	153	209	328	231	-	-	-	-	-	-
Total Billed Costs	\$ 271	\$ 275	\$ 364	\$ 576	\$ 405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: C-Legal Compliance and Governance

Department: C-1 Corporate Legal

Cost Center: 1100-0200-Corp Law, Corp Governance, and Regulatory Strategy (inactive)

Workpaper: C-1.6 Constant 2025

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	1	1	1	-	0	-	-	0	-	-	-
Labor Costs	\$ 362	\$ 398	\$ 520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	28	66	20	-	-	-	-	-	-	-	-
Total Costs	\$ 391	\$ 464	\$ 539	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 163	\$ 176	\$ 216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	227	268	323	-	-	-	-	-	-	-	-
Total Allocations	\$ 391	\$ 444	\$ 539	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS											
SDG&E	\$ 163	\$ 196	\$ 216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	227	268	323	-	-	-	-	-	-	-	-
Total Billed Costs	\$ 391	\$ 464	\$ 539	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
 Division: C-Legal Compliance and Governance
 Department: C-1 Corporate Legal
 Cost Center: 1100-0200-Corp Law, Corp Governance, and Regulatory Strategy (inactive)
 Workpaper: C-1.6 Esc
 Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	1	1	1	-	-	-	-	-	-	-	-
Labor Costs	\$ 362	\$ 398	\$ 520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	28	66	20	-	-	-	-	-	-	-	-
Total Costs	\$ 391	\$ 464	\$ 539	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 163	\$ 176	\$ 216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	227	268	323	-	-	-	-	-	-	-	-
Total Allocations	\$ 391	\$ 444	\$ 539	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS											
SDG&E	\$ 163	\$ 196	\$ 216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	227	268	323	-	-	-	-	-	-	-	-
Total Billed Costs	\$ 391	\$ 464	\$ 539	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: C-Legal Compliance and Governance

Department: C-2 Corporate Governance

Workpaper: C-2 Constant 2025

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			----- Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	13	14	14	13	11	10	10	10	10	10	10
Labor Costs	\$ 1,499	\$ 1,407	\$ 1,544	\$ 2,436	\$ 1,338	\$ 1,415	\$ 1,401	\$ 1,403	\$ 1,407	\$ 1,412	\$ 1,418
Non-Labor Costs	185	354	227	170	171	201	201	201	201	201	201
Total Costs	<u>\$ 1,684</u>	<u>\$ 1,761</u>	<u>\$ 1,771</u>	<u>\$ 2,606</u>	<u>\$ 1,509</u>	<u>\$ 1,616</u>	<u>\$ 1,602</u>	<u>\$ 1,604</u>	<u>\$ 1,608</u>	<u>\$ 1,613</u>	<u>\$ 1,619</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ 31	\$ 35	\$ 51	\$ 34	\$ 32	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6
SoCalGas	77	89	110	62	29	(7)	(7)	(7)	(7)	(7)	(7)
Total Direct Assignments	<u>\$ 108</u>	<u>\$ 124</u>	<u>\$ 161</u>	<u>\$ 96</u>	<u>\$ 61</u>	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ (1)</u>
ALLOCATIONS											
SDG&E	\$ 687	\$ 696	\$ 670	\$ 1,076	\$ 618	\$ 753	\$ 741	\$ 741	\$ 742	\$ 743	\$ 744
SoCalGas	890	942	939	1,434	831	864	862	865	868	872	877
Total Allocations	<u>\$ 1,577</u>	<u>\$ 1,638</u>	<u>\$ 1,609</u>	<u>\$ 2,510</u>	<u>\$ 1,449</u>	<u>\$ 1,617</u>	<u>\$ 1,603</u>	<u>\$ 1,606</u>	<u>\$ 1,610</u>	<u>\$ 1,615</u>	<u>\$ 1,621</u>
BILLED COSTS											
SDG&E	\$ 718	\$ 731	\$ 721	\$ 1,110	\$ 649	\$ 759	\$ 747	\$ 747	\$ 747	\$ 749	\$ 750
SoCalGas	966	1,030	1,049	1,495	860	857	854	857	861	865	870
Total Billed Costs	<u>\$ 1,684</u>	<u>\$ 1,761</u>	<u>\$ 1,770</u>	<u>\$ 2,605</u>	<u>\$ 1,509</u>	<u>\$ 1,616</u>	<u>\$ 1,601</u>	<u>\$ 1,604</u>	<u>\$ 1,608</u>	<u>\$ 1,614</u>	<u>\$ 1,620</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-Legal Compliance and Governance
Cost Center: C-2 Corporate Governance
Workpaper: C-2 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 649	\$ 860	\$ 1,509	11
Insert lines to itemize details	(66)	(82)	(148)	
Salaries	(40)	(46)	(86)	
Direct Assignments	(26)	(36)	(62)	
Total	(66)	(82)	(148)	
Change in Allocation Rates 2025 - 2028	164	79	243	
Total Change from 2025	98	(3)	95	(1)
2028 - TEST YEAR	\$ 747	\$ 857	\$ 1,604	10
Utility Allocation Rate	39.9%	46.6%	86.5%	
Allocations	\$ 741	\$ 865	\$ 1,606	
Direct Assignments	6	(7)	(2)	
TOTAL 2028 ALLOCATIONS	\$ 747	\$ 858	\$ 1,604	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti

Division: C-Legal Compliance and Governance

Department: C-2 Corporate Governance

Workpaper: C-2 Esc

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	13	14	14	13	11	10	10	10	10	10	10
Labor Costs	\$ 1,499	\$ 1,407	\$ 1,544	\$ 2,436	\$ 1,338	\$ 1,460	\$ 1,492	\$ 1,540	\$ 1,590	\$ 1,642	\$ 1,698
Non-Labor Costs	185	354	227	170	171	205	208	212	216	220	225
Total Costs	\$ 1,684	\$ 1,761	\$ 1,771	\$ 2,606	\$ 1,509	\$ 1,665	\$ 1,700	\$ 1,752	\$ 1,806	\$ 1,862	\$ 1,923
DIRECT ASSIGNMENTS											
SDG&E	\$ 31	\$ 35	\$ 51	\$ 34	\$ 32	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 7
SoCalGas	77	89	110	62	29	(7)	(8)	(8)	(8)	(8)	(8)
Total Direct Assignments	\$ 108	\$ 124	\$ 161	\$ 96	\$ 61	\$ (1)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (1)
ALLOCATIONS											
SDG&E	\$ 687	\$ 696	\$ 670	\$ 1,076	\$ 618	\$ 776	\$ 787	\$ 809	\$ 833	\$ 857	\$ 883
SoCalGas	890	942	939	1,434	831	890	915	944	975	1,007	1,042
Total Allocations	\$ 1,577	\$ 1,638	\$ 1,609	\$ 2,510	\$ 1,449	\$ 1,666	\$ 1,702	\$ 1,753	\$ 1,808	\$ 1,864	\$ 1,925
BILLED COSTS											
SDG&E	\$ 718	\$ 731	\$ 721	\$ 1,110	\$ 649	\$ 782	\$ 793	\$ 816	\$ 839	\$ 864	\$ 890
SoCalGas	966	1,030	1,049	1,495	860	883	907	937	967	999	1,033
Total Billed Costs	\$ 1,684	\$ 1,761	\$ 1,770	\$ 2,605	\$ 1,509	\$ 1,665	\$ 1,700	\$ 1,752	\$ 1,806	\$ 1,863	\$ 1,923

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
 Division: C-Legal Compliance and Governance
 Department: C-2 Corporate Governance
 Cost Center: 1100-0150-VP Governance & Corporate Secretary
 Workpaper: C-2.1 Constant 2025
 Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	3	3	3	3	3	3	3	3	3	3	3
Labor Costs	\$ 519	\$ 406	\$ 438	\$ 481	\$ 327	\$ 489	\$ 487	\$ 487	\$ 490	\$ 491	\$ 494
Non-Labor Costs	90	197	73	158	107	123	123	123	123	123	123
Total Costs	\$ 608	\$ 604	\$ 512	\$ 638	\$ 434	\$ 612	\$ 610	\$ 610	\$ 613	\$ 614	\$ 617
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	3	-	-	-	-	-	-	-	-	-
Total Direct Assignments	-	4	1	-	-	-	-	-	-	-	-
ALLOCATIONS											
SDG&E	\$ 271	\$ 265	\$ 218	\$ 275	\$ 185	\$ 290	\$ 288	\$ 289	\$ 289	\$ 290	\$ 291
SoCalGas	338	335	293	364	249	323	321	322	323	324	325
Total Allocations	\$ 608	\$ 599	\$ 511	\$ 638	\$ 434	\$ 612	\$ 609	\$ 610	\$ 612	\$ 614	\$ 616
BILLED COSTS											
SDG&E	\$ 271	\$ 266	\$ 218	\$ 275	\$ 185	\$ 290	\$ 288	\$ 289	\$ 289	\$ 290	\$ 291
SoCalGas	338	337	293	364	249	323	321	322	323	324	325
Total Billed Costs	\$ 608	\$ 604	\$ 512	\$ 638	\$ 434	\$ 612	\$ 609	\$ 610	\$ 612	\$ 614	\$ 616

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-2 Corporate Governance
Cost Center: 1100-0150-VP Governance & Corporate Secretary
Workpaper: C-2.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 185	\$ 249	\$ 434	3
<i>Salaries</i>	<i>58</i>	<i>64</i>	<i>121</i>	
<i>Total</i>	<u><i>58</i></u>	<u><i>64</i></u>	<u><i>121</i></u>	
Change in Allocation Rates 2025 - 2028	46	9	55	
Total Change from 2025	<u>104</u>	<u>73</u>	<u>176</u>	-
2028 - TEST YEAR	<u>\$ 289</u>	<u>\$ 322</u>	<u>\$ 610</u>	<u>3</u>
CBLEGALOPS	39.8%	44.3%	84.1%	
Allocations	\$ 289	\$ 322	\$ 610	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u>\$ 289</u>	<u>\$ 322</u>	<u>\$ 610</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-2 Corporate Governance
Cost Center: 1100-0150-VP Governance & Corporate Secretary
Workpaper: C-2.1 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	3	3	3	3	3	3	3	3	3	3	3
Labor Costs	\$ 519	\$ 406	\$ 438	\$ 481	\$ 327	\$ 505	\$ 519	\$ 536	\$ 553	\$ 571	\$ 591
Non-Labor Costs	90	197	73	158	107	125	127	129	132	134	137
Total Costs	\$ 608	\$ 604	\$ 512	\$ 638	\$ 434	\$ 630	\$ 646	\$ 665	\$ 685	\$ 705	\$ 728
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	3	-	-	-	-	-	-	-	-	-
Total Direct Assignments	-	4	1	-	-	-	-	-	-	-	-
ALLOCATIONS											
SDG&E	\$ 271	\$ 265	\$ 218	\$ 275	\$ 185	\$ 298	\$ 305	\$ 314	\$ 324	\$ 334	\$ 344
SoCalGas	338	335	293	364	249	332	340	350	361	372	384
Total Allocations	\$ 608	\$ 599	\$ 511	\$ 638	\$ 434	\$ 630	\$ 646	\$ 665	\$ 685	\$ 705	\$ 728
BILLED COSTS											
SDG&E	\$ 271	\$ 266	\$ 218	\$ 275	\$ 185	\$ 298	\$ 305	\$ 314	\$ 324	\$ 334	\$ 344
SoCalGas	338	337	293	364	249	332	340	350	361	372	384
Total Billed Costs	\$ 608	\$ 604	\$ 512	\$ 638	\$ 434	\$ 630	\$ 646	\$ 665	\$ 685	\$ 705	\$ 728

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-2 Corporate Governance
Cost Center: 1100-0143-Corporate Governance
Workpaper: C-2.2 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	6	6	6	6	5	4	4	4	4	4	4
Labor Costs	\$ 476	\$ 454	\$ 518	\$ 516	\$ 682	\$ 543	\$ 532	\$ 534	\$ 534	\$ 536	\$ 538
Non-Labor Costs	80	129	116	3	61	75	75	75	75	75	75
Total Costs	\$ 556	\$ 583	\$ 635	\$ 519	\$ 743	\$ 618	\$ 607	\$ 609	\$ 609	\$ 611	\$ 613
DIRECT ASSIGNMENTS											
SDG&E	\$ 31	\$ 30	\$ 51	\$ 34	\$ 32	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6
SoCalGas	77	82	109	62	29	(7)	(7)	(7)	(7)	(7)	(7)
Total Direct Assignments	\$ 108	\$ 111	\$ 160	\$ 96	\$ 60	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)
ALLOCATIONS											
SDG&E	\$ 184	\$ 181	\$ 186	\$ 178	\$ 290	\$ 293	\$ 288	\$ 288	\$ 289	\$ 290	\$ 291
SoCalGas	265	290	288	245	394	327	321	322	322	323	325
Total Allocations	\$ 449	\$ 471	\$ 474	\$ 423	\$ 683	\$ 620	\$ 608	\$ 610	\$ 611	\$ 612	\$ 615
BILLED COSTS											
SDG&E	\$ 215	\$ 210	\$ 237	\$ 212	\$ 321	\$ 299	\$ 294	\$ 294	\$ 295	\$ 296	\$ 297
SoCalGas	341	372	398	306	422	319	314	315	315	316	317
Total Billed Costs	\$ 556	\$ 583	\$ 635	\$ 519	\$ 743	\$ 618	\$ 607	\$ 609	\$ 610	\$ 611	\$ 613

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
 Test Year 2028 General Rate Case
 Allocation Reconciliation
 (2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-2 Corporate Governance
Cost Center: 1100-0143-Corporate Governance
Workpaper: C-2.2 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 321	\$ 422	\$ 743	5
<i>Salaries</i>	<i>(94)</i>	<i>(104)</i>	<i>(198)</i>	
<i>Direct Assignments</i>	<i>(26)</i>	<i>(36)</i>	<i>(62)</i>	
Total	<u><u>(120)</u></u>	<u><u>(140)</u></u>	<u><u>(260)</u></u>	
Change in Allocation Rates 2025 - 2028	92	32	125	
Total Change from 2025	<u>(28)</u>	<u>(108)</u>	<u>(135)</u>	<u>(1)</u>
2028 - TEST YEAR	<u><u>\$ 294</u></u>	<u><u>\$ 315</u></u>	<u><u>\$ 608</u></u>	<u><u>4</u></u>
CBLEGALOPS	<u>39.8%</u>	<u>44.3%</u>	<u>84.1%</u>	
Allocations	\$ 288	\$ 322	\$ 610	
Direct Assignments	<u>6</u>	<u>(7)</u>	<u>(2)</u>	
TOTAL 2028 ALLOCATIONS	<u><u>\$ 294</u></u>	<u><u>\$ 315</u></u>	<u><u>\$ 608</u></u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-2 Corporate Governance
Cost Center: 1100-0143-Corporate Governance
Workpaper: C-2.2 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	6	6	6	6	5	4	4	4	4	4	4
Labor Costs	\$ 476	\$ 454	\$ 518	\$ 516	\$ 682	\$ 560	\$ 567	\$ 585	\$ 604	\$ 624	\$ 645
Non-Labor Costs	80	129	116	3	61	76	78	79	81	82	84
Total Costs	\$ 556	\$ 583	\$ 635	\$ 519	\$ 743	\$ 637	\$ 645	\$ 664	\$ 685	\$ 706	\$ 729
DIRECT ASSIGNMENTS											
SDG&E	\$ 31	\$ 30	\$ 51	\$ 34	\$ 32	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 7
SoCalGas	77	82	109	62	29	(7)	(8)	(8)	(8)	(8)	(8)
Total Direct Assignments	\$ 108	\$ 111	\$ 160	\$ 96	\$ 60	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)
ALLOCATIONS											
SDG&E	\$ 184	\$ 181	\$ 186	\$ 178	\$ 290	\$ 302	\$ 306	\$ 315	\$ 325	\$ 335	\$ 346
SoCalGas	265	290	288	245	394	336	341	351	362	373	385
Total Allocations	\$ 449	\$ 471	\$ 474	\$ 423	\$ 683	\$ 638	\$ 646	\$ 666	\$ 686	\$ 708	\$ 731
BILLED COSTS											
SDG&E	\$ 215	\$ 210	\$ 237	\$ 212	\$ 321	\$ 308	\$ 312	\$ 321	\$ 331	\$ 341	\$ 352
SoCalGas	341	372	398	306	422	329	333	343	354	365	377
Total Billed Costs	\$ 556	\$ 583	\$ 635	\$ 519	\$ 743	\$ 637	\$ 645	\$ 664	\$ 685	\$ 706	\$ 729

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-2 Corporate Governance
Cost Center: 1100-0126-Executive Projects & Events
Workpaper: C-2.3 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	4	5	5	4	3	3	3	3	3	3	3
Labor Costs	\$ 504	\$ 547	\$ 587	\$ 1,440	\$ 329	\$ 383	\$ 381	\$ 383	\$ 383	\$ 384	\$ 386
Non-Labor Costs	15	28	37	9	3	3	3	3	3	3	3
Total Costs	\$ 519	\$ 575	\$ 624	\$ 1,449	\$ 332	\$ 386	\$ 384	\$ 386	\$ 386	\$ 387	\$ 389
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	4	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 232	\$ 251	\$ 266	\$ 623	\$ 143	\$ 171	\$ 165	\$ 164	\$ 163	\$ 163	\$ 161
SoCalGas	287	317	358	826	189	215	220	222	223	226	227
Total Allocations	\$ 519	\$ 568	\$ 624	\$ 1,449	\$ 332	\$ 386	\$ 385	\$ 386	\$ 386	\$ 388	\$ 389
BILLED COSTS											
SDG&E	\$ 232	\$ 254	\$ 266	\$ 623	\$ 143	\$ 171	\$ 165	\$ 164	\$ 163	\$ 163	\$ 161
SoCalGas	287	321	358	826	189	215	220	222	223	226	227
Total Billed Costs	\$ 519	\$ 575	\$ 624	\$ 1,449	\$ 332	\$ 386	\$ 385	\$ 386	\$ 386	\$ 388	\$ 389

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-2 Corporate Governance
Cost Center: 1100-0126-Executive Projects & Events
Workpaper: C-2.3 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 143	\$ 189	\$ 332	3
<i>Salaries</i>	<i>(4)</i>	<i>(5)</i>	<i>(10)</i>	
<i>Total</i>	<u><i>(4)</i></u>	<u><i>(5)</i></u>	<u><i>(10)</i></u>	
Change in Allocation Rates 2025 - 2028	26	38	64	
Total Change from 2025	<u>22</u>	<u>33</u>	<u>54</u>	<u>-</u>
2028 - TEST YEAR	<u>\$ 164</u>	<u>\$ 222</u>	<u>\$ 386</u>	<u>3</u>
MF BASIC	<u>40.3%</u>	<u>54.3%</u>	<u>94.7%</u>	
Allocations	\$ 164	\$ 222	\$ 386	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 164</u>	<u>\$ 222</u>	<u>\$ 386</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
 (Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-2 Corporate Governance
Cost Center: 1100-0126-Executive Projects & Events
Workpaper: C-2.3 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	4	5	5	4	3	3	3	3	3	3	3
Labor Costs	\$ 504	\$ 547	\$ 587	\$ 1,440	\$ 329	\$ 395	\$ 406	\$ 419	\$ 433	\$ 447	\$ 462
Non-Labor Costs	15	28	37	9	3	3	4	4	4	4	4
Total Costs	\$ 519	\$ 575	\$ 624	\$ 1,449	\$ 332	\$ 398	\$ 410	\$ 423	\$ 437	\$ 451	\$ 466
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	4	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 232	\$ 251	\$ 266	\$ 623	\$ 143	\$ 176	\$ 176	\$ 180	\$ 184	\$ 189	\$ 194
SoCalGas	287	317	358	826	189	222	234	243	252	262	273
Total Allocations	\$ 519	\$ 568	\$ 624	\$ 1,449	\$ 332	\$ 398	\$ 410	\$ 423	\$ 437	\$ 451	\$ 466
BILLED COSTS											
SDG&E	\$ 232	\$ 254	\$ 266	\$ 623	\$ 143	\$ 176	\$ 176	\$ 180	\$ 184	\$ 189	\$ 194
SoCalGas	287	321	358	826	189	222	234	243	252	262	273
Total Billed Costs	\$ 519	\$ 575	\$ 624	\$ 1,449	\$ 332	\$ 398	\$ 410	\$ 423	\$ 437	\$ 451	\$ 466

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: C-Legal Compliance and Governance

Department: C-3 Board of Directors

Workpaper: C-3 Constant 2025

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			----- Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	2,802	2,799	2,442	2,709	2,790	3,317	3,322	3,321	3,321	3,320	3,320
Total Costs	\$ 2,802	\$ 2,799	\$ 2,442	\$ 2,709	\$ 2,790	\$ 3,317	\$ 3,322	\$ 3,321	\$ 3,321	\$ 3,320	\$ 3,320
DIRECT ASSIGNMENTS											
SDG&E	\$ 4	\$ 7	\$ 5	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7
SoCalGas	14	20	13	11	10	10	10	10	10	10	10
Total Direct Assignments	\$ 18	\$ 27	\$ 18	\$ 18	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17
ALLOCATIONS											
SDG&E	\$ 1,238	\$ 1,224	\$ 1,034	\$ 1,158	\$ 1,192	\$ 1,461	\$ 1,420	\$ 1,408	\$ 1,395	\$ 1,383	\$ 1,371
SoCalGas	1,546	1,548	1,391	1,533	1,580	1,838	1,885	1,897	1,908	1,920	1,931
Total Allocations	\$ 2,784	\$ 2,772	\$ 2,425	\$ 2,691	\$ 2,772	\$ 3,299	\$ 3,305	\$ 3,305	\$ 3,303	\$ 3,303	\$ 3,302
BILLED COSTS											
SDG&E	\$ 1,242	\$ 1,231	\$ 1,038	\$ 1,165	\$ 1,199	\$ 1,468	\$ 1,427	\$ 1,414	\$ 1,402	\$ 1,390	\$ 1,378
SoCalGas	1,560	1,568	1,404	1,544	1,591	1,848	1,895	1,907	1,918	1,930	1,942
Total Billed Costs	\$ 2,802	\$ 2,799	\$ 2,442	\$ 2,709	\$ 2,790	\$ 3,316	\$ 3,322	\$ 3,321	\$ 3,320	\$ 3,320	\$ 3,320

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-Legal Compliance and Governance
Cost Center: C-3 Board of Directors
Workpaper: C-3 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 1,199	\$ 1,591	\$ 2,790	-
<i>Total</i>	<u>-</u>	<u>-</u>	<u>-</u>	
Change in Allocation Rates 2025 - 2028	215	316	531	
Total Change from 2025	<u>215</u>	<u>316</u>	<u>531</u>	-
2028 - TEST YEAR	<u>\$ 1,414</u>	<u>\$ 1,907</u>	<u>\$ 3,321</u>	<u>-</u>
Utility Allocation Rate	<u>40.3%</u>	<u>54.3%</u>	<u>94.7%</u>	
Allocations	\$ 1,408	\$ 1,897	\$ 3,305	
Direct Assignments	<u>7</u>	<u>10</u>	<u>17</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 1,414</u>	<u>\$ 1,907</u>	<u>\$ 3,321</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti

Division: C-Legal Compliance and Governance

Department: C-3 Board of Directors

Workpaper: C-3 Esc

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	2,802	2,799	2,442	2,709	2,790	3,379	3,443	3,500	3,564	3,636	3,712
Total Costs	<u><u>\$ 2,802</u></u>	<u><u>\$ 2,799</u></u>	<u><u>\$ 2,442</u></u>	<u><u>\$ 2,709</u></u>	<u><u>\$ 2,790</u></u>	<u><u>\$ 3,379</u></u>	<u><u>\$ 3,443</u></u>	<u><u>\$ 3,500</u></u>	<u><u>\$ 3,564</u></u>	<u><u>\$ 3,636</u></u>	<u><u>\$ 3,712</u></u>
DIRECT ASSIGNMENTS											
SDG&E	\$ 4	\$ 7	\$ 5	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 8
SoCalGas	14	20	13	11	10	11	11	11	11	11	12
Total Direct Assignments	<u><u>\$ 18</u></u>	<u><u>\$ 27</u></u>	<u><u>\$ 18</u></u>	<u><u>\$ 18</u></u>	<u><u>\$ 17</u></u>	<u><u>\$ 18</u></u>	<u><u>\$ 18</u></u>	<u><u>\$ 18</u></u>	<u><u>\$ 18</u></u>	<u><u>\$ 18</u></u>	<u><u>\$ 20</u></u>
ALLOCATIONS											
SDG&E	\$ 1,238	\$ 1,224	\$ 1,034	\$ 1,158	\$ 1,192	\$ 1,489	\$ 1,472	\$ 1,483	\$ 1,498	\$ 1,515	\$ 1,533
SoCalGas	1,546	1,548	1,391	1,533	1,580	1,872	1,953	1,999	2,048	2,102	2,160
Total Allocations	<u><u>\$ 2,784</u></u>	<u><u>\$ 2,772</u></u>	<u><u>\$ 2,425</u></u>	<u><u>\$ 2,691</u></u>	<u><u>\$ 2,772</u></u>	<u><u>\$ 3,361</u></u>	<u><u>\$ 3,425</u></u>	<u><u>\$ 3,482</u></u>	<u><u>\$ 3,546</u></u>	<u><u>\$ 3,617</u></u>	<u><u>\$ 3,693</u></u>
BILLED COSTS											
SDG&E	\$ 1,242	\$ 1,231	\$ 1,038	\$ 1,165	\$ 1,199	\$ 1,496	\$ 1,479	\$ 1,491	\$ 1,505	\$ 1,522	\$ 1,541
SoCalGas	1,560	1,568	1,404	1,544	1,591	1,883	1,964	2,010	2,059	2,113	2,171
Total Billed Costs	<u><u>\$ 2,802</u></u>	<u><u>\$ 2,799</u></u>	<u><u>\$ 2,442</u></u>	<u><u>\$ 2,709</u></u>	<u><u>\$ 2,790</u></u>	<u><u>\$ 3,379</u></u>	<u><u>\$ 3,443</u></u>	<u><u>\$ 3,500</u></u>	<u><u>\$ 3,564</u></u>	<u><u>\$ 3,635</u></u>	<u><u>\$ 3,712</u></u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-3 Board of Directors
Cost Center: 1100-0004-Board of Directors
Workpaper: C-3.1 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	2,802	2,799	2,442	2,709	2,790	3,317	3,322	3,321	3,321	3,320	3,320
Total Costs	\$ 2,802	\$ 2,799	\$ 2,442	\$ 2,709	\$ 2,790	\$ 3,317	\$ 3,322	\$ 3,321	\$ 3,321	\$ 3,320	\$ 3,320
DIRECT ASSIGNMENTS											
SDG&E	\$ 4	\$ 7	\$ 5	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7
SoCalGas	14	20	13	11	10	10	10	10	10	10	10
Total Direct Assignments	\$ 17	\$ 27	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17
ALLOCATIONS											
SDG&E	\$ 1,238	\$ 1,224	\$ 1,034	\$ 1,158	\$ 1,192	\$ 1,461	\$ 1,420	\$ 1,408	\$ 1,395	\$ 1,383	\$ 1,371
SoCalGas	1,546	1,548	1,391	1,533	1,580	1,838	1,885	1,897	1,908	1,920	1,931
Total Allocations	\$ 2,784	\$ 2,772	\$ 2,425	\$ 2,691	\$ 2,772	\$ 3,299	\$ 3,305	\$ 3,304	\$ 3,304	\$ 3,303	\$ 3,303
BILLED COSTS											
SDG&E	\$ 1,242	\$ 1,231	\$ 1,038	\$ 1,165	\$ 1,199	\$ 1,468	\$ 1,427	\$ 1,414	\$ 1,402	\$ 1,390	\$ 1,378
SoCalGas	1,560	1,568	1,404	1,544	1,591	1,848	1,895	1,907	1,918	1,930	1,942
Total Billed Costs	\$ 2,802	\$ 2,799	\$ 2,442	\$ 2,709	\$ 2,790	\$ 3,317	\$ 3,322	\$ 3,321	\$ 3,321	\$ 3,320	\$ 3,320

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
 Test Year 2028 General Rate Case
 Allocation Reconciliation
 (2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-3 Board of Directors
Cost Center: 1100-0004-Board of Directors
Workpaper: C-3.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 1,199	\$ 1,591	\$ 2,790	-
<i>Total</i>	-	-	-	
Change in Allocation Rates 2025 - 2028	215	316	531	
Total Change from 2025	215	316	531	-
2028 - TEST YEAR	\$ 1,414	\$ 1,907	\$ 3,321	-
MFBASIC	40.3%	54.3%	94.7%	
Allocations	\$ 1,408	\$ 1,897	\$ 3,304	
Direct Assignments	7	10	17	
TOTAL 2028 ALLOCATIONS	\$ 1,414	\$ 1,907	\$ 3,321	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-3 Board of Directors
Cost Center: 1100-0004-Board of Directors
Workpaper: C-3.1 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	2,802	2,799	2,442	2,709	2,790	3,379	3,443	3,500	3,564	3,636	3,712
Total Costs	\$ 2,802	\$ 2,799	\$ 2,442	\$ 2,709	\$ 2,790	\$ 3,379	\$ 3,443	\$ 3,500	\$ 3,564	\$ 3,636	\$ 3,712
DIRECT ASSIGNMENTS											
SDG&E	\$ 4	\$ 7	\$ 5	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 8
SoCalGas	14	20	13	11	10	11	11	11	11	11	12
Total Direct Assignments	\$ 17	\$ 27	\$ 17	\$ 17	\$ 17	\$ 18	\$ 18	\$ 18	\$ 18	\$ 19	\$ 19
ALLOCATIONS											
SDG&E	\$ 1,238	\$ 1,224	\$ 1,034	\$ 1,158	\$ 1,192	\$ 1,489	\$ 1,472	\$ 1,483	\$ 1,498	\$ 1,515	\$ 1,533
SoCalGas	1,546	1,548	1,391	1,533	1,580	1,872	1,953	1,999	2,048	2,102	2,160
Total Allocations	\$ 2,784	\$ 2,772	\$ 2,425	\$ 2,691	\$ 2,772	\$ 3,361	\$ 3,425	\$ 3,482	\$ 3,545	\$ 3,617	\$ 3,693
BILLED COSTS											
SDG&E	\$ 1,242	\$ 1,231	\$ 1,038	\$ 1,165	\$ 1,199	\$ 1,496	\$ 1,479	\$ 1,491	\$ 1,505	\$ 1,522	\$ 1,541
SoCalGas	1,560	1,568	1,404	1,544	1,591	1,883	1,964	2,010	2,059	2,113	2,171
Total Billed Costs	\$ 2,802	\$ 2,799	\$ 2,442	\$ 2,709	\$ 2,790	\$ 3,379	\$ 3,443	\$ 3,500	\$ 3,564	\$ 3,636	\$ 3,712

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: C-Legal Compliance and Governance

Department: C-4 Litigation, Compliance and Sustainability

Workpaper: C-4 Constant 2025

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			----- Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	18	17	19	18	17	14	14	14	14	14	14
Labor Costs	\$ 2,316	\$ 2,433	\$ 2,675	\$ 3,675	\$ 2,986	\$ 2,741	\$ 2,605	\$ 2,609	\$ 2,617	\$ 2,625	\$ 2,637
Non-Labor Costs	1,516	2,749	2,318	2,191	1,160	1,377	1,379	1,379	1,379	1,378	1,378
Total Costs	\$ 3,832	\$ 5,182	\$ 4,993	\$ 5,866	\$ 4,146	\$ 4,118	\$ 3,984	\$ 3,988	\$ 3,996	\$ 4,003	\$ 4,015
DIRECT ASSIGNMENTS											
SDG&E	\$ 128	\$ 554	\$ 548	\$ 313	\$ 153	\$ 180	\$ 175	\$ 174	\$ 172	\$ 171	\$ 170
SoCalGas	(1)	483	647	372	203	215	221	222	223	225	226
Total Direct Assignments	\$ 127	\$ 1,037	\$ 1,195	\$ 685	\$ 356	\$ 395	\$ 396	\$ 396	\$ 395	\$ 396	\$ 396
ALLOCATIONS											
SDG&E	\$ 1,615	\$ 1,765	\$ 1,578	\$ 2,204	\$ 1,620	\$ 1,675	\$ 1,577	\$ 1,569	\$ 1,562	\$ 1,555	\$ 1,550
SoCalGas	2,092	2,380	2,219	2,977	2,169	2,048	2,011	2,024	2,038	2,053	2,069
Total Allocations	\$ 3,707	\$ 4,145	\$ 3,797	\$ 5,181	\$ 3,789	\$ 3,723	\$ 3,589	\$ 3,593	\$ 3,600	\$ 3,608	\$ 3,619
BILLED COSTS											
SDG&E	\$ 1,742	\$ 2,318	\$ 2,126	\$ 2,517	\$ 1,774	\$ 1,855	\$ 1,752	\$ 1,742	\$ 1,734	\$ 1,726	\$ 1,719
SoCalGas	2,090	2,864	2,867	3,349	2,372	2,263	2,231	2,246	2,262	2,278	2,295
Total Billed Costs	\$ 3,832	\$ 5,182	\$ 4,993	\$ 5,866	\$ 4,146	\$ 4,118	\$ 3,984	\$ 3,988	\$ 3,996	\$ 4,004	\$ 4,014

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-Legal Compliance and Governance
Cost Center: C-4 Litigation, Compliance and Sustainability
Workpaper: C-4 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 1,774	\$ 2,372	\$ 4,146	17
<i>Salaries</i>	<i>(388)</i>	<i>(479)</i>	<i>(867)</i>	
<i>Direct Assignments</i>	<i>20</i>	<i>20</i>	<i>40</i>	
Total	<u><u>(368)</u></u>	<u><u>(459)</u></u>	<u><u>(827)</u></u>	
Change in Allocation Rates 2025 - 2028	<u>336</u>	<u>333</u>	<u>669</u>	
Total Change from 2025	(32)	(126)	(158)	(3)
2028 - TEST YEAR	<u><u>\$ 1,742</u></u>	<u><u>\$ 2,246</u></u>	<u><u>\$ 3,988</u></u>	<u><u>14</u></u>
Utility Allocation Rate	<u>40.2%</u>	<u>51.8%</u>	<u>92.0%</u>	
Allocations	\$ 1,569	\$ 2,024	\$ 3,593	
Direct Assignments	<u>174</u>	<u>222</u>	<u>396</u>	
TOTAL 2028 ALLOCATIONS	<u><u>\$ 1,742</u></u>	<u><u>\$ 2,246</u></u>	<u><u>\$ 3,988</u></u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti

Division: C-Legal Compliance and Governance

Department: C-4 Litigation, Compliance and Sustainability

Workpaper: C-4 Esc

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	18	17	19	18	17	14	14	14	14	14	14
Labor Costs	\$ 2,316	\$ 2,433	\$ 2,675	\$ 3,675	\$ 2,986	\$ 2,826	\$ 2,773	\$ 2,863	\$ 2,955	\$ 3,052	\$ 3,155
Non-Labor Costs	1,516	2,749	2,318	2,191	1,160	1,403	1,429	1,453	1,479	1,509	1,541
Total Costs	<u>\$ 3,832</u>	<u>\$ 5,182</u>	<u>\$ 4,993</u>	<u>\$ 5,866</u>	<u>\$ 4,146</u>	<u>\$ 4,229</u>	<u>\$ 4,202</u>	<u>\$ 4,316</u>	<u>\$ 4,434</u>	<u>\$ 4,561</u>	<u>\$ 4,696</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ 128	\$ 554	\$ 548	\$ 313	\$ 153	\$ 184	\$ 182	\$ 183	\$ 185	\$ 187	\$ 190
SoCalGas	(1)	483	647	372	203	219	229	234	240	246	253
Total Direct Assignments	<u>\$ 127</u>	<u>\$ 1,037</u>	<u>\$ 1,195</u>	<u>\$ 685</u>	<u>\$ 356</u>	<u>\$ 403</u>	<u>\$ 411</u>	<u>\$ 417</u>	<u>\$ 425</u>	<u>\$ 433</u>	<u>\$ 443</u>
ALLOCATIONS											
SDG&E	\$ 1,615	\$ 1,765	\$ 1,578	\$ 2,204	\$ 1,620	\$ 1,721	\$ 1,667	\$ 1,703	\$ 1,740	\$ 1,780	\$ 1,823
SoCalGas	2,092	2,380	2,219	2,977	2,169	2,105	2,125	2,196	2,269	2,348	2,431
Total Allocations	<u>\$ 3,707</u>	<u>\$ 4,145</u>	<u>\$ 3,797</u>	<u>\$ 5,181</u>	<u>\$ 3,789</u>	<u>\$ 3,826</u>	<u>\$ 3,792</u>	<u>\$ 3,899</u>	<u>\$ 4,009</u>	<u>\$ 4,128</u>	<u>\$ 4,254</u>
BILLED COSTS											
SDG&E	\$ 1,742	\$ 2,318	\$ 2,126	\$ 2,517	\$ 1,774	\$ 1,904	\$ 1,848	\$ 1,886	\$ 1,925	\$ 1,967	\$ 2,013
SoCalGas	2,090	2,864	2,867	3,349	2,372	2,325	2,354	2,430	2,509	2,594	2,684
Total Billed Costs	<u>\$ 3,832</u>	<u>\$ 5,182</u>	<u>\$ 4,993</u>	<u>\$ 5,866</u>	<u>\$ 4,146</u>	<u>\$ 4,229</u>	<u>\$ 4,202</u>	<u>\$ 4,316</u>	<u>\$ 4,434</u>	<u>\$ 4,561</u>	<u>\$ 4,697</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: C-Legal Compliance and Governance

Department: C-4 Litigation, Compliance and Sustainability

Cost Center: 1100-0201-SVP, DGC, & Chief Compliance Officer

Workpaper: C-4.1 Constant 2025

Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	2	2	2	2	1	1	1	1	1	1	1
Labor Costs	\$ 438	\$ 453	\$ 484	\$ 546	\$ 599	\$ 490	\$ 488	\$ 489	\$ 490	\$ 491	\$ 493
Non-Labor Costs	60	106	44	48	18	20	20	20	20	20	20
Total Costs	\$ 499	\$ 559	\$ 528	\$ 594	\$ 618	\$ 510	\$ 508	\$ 509	\$ 510	\$ 511	\$ 513
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	3	5	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 3	\$ 5	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 209	\$ 224	\$ 214	\$ 243	\$ 259	\$ 232	\$ 227	\$ 227	\$ 226	\$ 225	\$ 226
SoCalGas	287	330	314	351	359	278	280	282	284	286	288
Total Allocations	\$ 496	\$ 554	\$ 528	\$ 594	\$ 618	\$ 510	\$ 508	\$ 509	\$ 510	\$ 511	\$ 514
BILLED COSTS											
SDG&E	\$ 209	\$ 224	\$ 214	\$ 244	\$ 259	\$ 232	\$ 227	\$ 227	\$ 226	\$ 225	\$ 226
SoCalGas	289	335	314	351	359	278	280	282	284	286	288
Total Billed Costs	\$ 499	\$ 559	\$ 528	\$ 594	\$ 618	\$ 510	\$ 508	\$ 509	\$ 510	\$ 511	\$ 514

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-4 Litigation, Compliance and Sustainability
Cost Center: 1100-0201-SVP, DGC, & Chief Compliance Officer
Workpaper: C-4.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 259	\$ 359	\$ 618	1
<i>Salaries</i>	<i>(81)</i>	<i>(102)</i>	<i>(183)</i>	
<i>Total</i>	<u><i>(81)</i></u>	<u><i>(102)</i></u>	<u><i>(183)</i></u>	
Change in Allocation Rates 2025 - 2028	49	25	74	
Total Change from 2025	<u>(32)</u>	<u>(77)</u>	<u>(109)</u>	-
2028 - TEST YEAR	<u>\$ 227</u>	<u>\$ 282</u>	<u>\$ 509</u>	<u>1</u>
SVPDEPCOMP	40.1%	49.9%	90.0%	
Allocations	\$ 227	\$ 282	\$ 509	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u>\$ 227</u>	<u>\$ 282</u>	<u>\$ 509</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
 Division: C-Legal Compliance and Governance
 Department: C-4 Litigation, Compliance and Sustainability
 Cost Center: 1100-0201-SVP, DGC, & Chief Compliance Officer
 Workpaper: C-4.1 Esc
 Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	2	2	2	2	1	1	1	1	1	1	1
Labor Costs	\$ 438	\$ 453	\$ 484	\$ 546	\$ 599	\$ 504	\$ 518	\$ 535	\$ 552	\$ 570	\$ 589
Non-Labor Costs	60	106	44	48	18	20	21	21	21	22	22
Total Costs	\$ 499	\$ 559	\$ 528	\$ 594	\$ 618	\$ 524	\$ 539	\$ 556	\$ 573	\$ 592	\$ 611
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	3	5	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 3	\$ 5	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 209	\$ 224	\$ 214	\$ 243	\$ 259	\$ 239	\$ 241	\$ 248	\$ 254	\$ 261	\$ 268
SoCalGas	287	330	314	351	359	286	298	308	319	331	343
Total Allocations	\$ 496	\$ 554	\$ 528	\$ 594	\$ 618	\$ 524	\$ 539	\$ 556	\$ 573	\$ 592	\$ 611
BILLED COSTS											
SDG&E	\$ 209	\$ 224	\$ 214	\$ 244	\$ 259	\$ 239	\$ 241	\$ 248	\$ 254	\$ 261	\$ 268
SoCalGas	289	335	314	351	359	286	298	308	319	331	343
Total Billed Costs	\$ 499	\$ 559	\$ 528	\$ 594	\$ 618	\$ 524	\$ 539	\$ 556	\$ 573	\$ 592	\$ 611

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
 Division: C-Legal Compliance and Governance
 Department: C-4 Litigation, Compliance and Sustainability
 Cost Center: 1100-0348-Corporate Compliance
 Workpaper: C-4.2 Constant 2025
 Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	4	5	4	5	5	4	4	4	4	4	4
Labor Costs	\$ 538	\$ 603	\$ 623	\$ 1,007	\$ 816	\$ 929	\$ 842	\$ 844	\$ 846	\$ 849	\$ 853
Non-Labor Costs	663	505	440	818	527	626	627	627	627	627	627
Total Costs	\$ 1,201	\$ 1,109	\$ 1,063	\$ 1,825	\$ 1,343	\$ 1,555	\$ 1,469	\$ 1,471	\$ 1,473	\$ 1,476	\$ 1,480
DIRECT ASSIGNMENTS											
SDG&E	\$ 4	\$ 7	\$ 13	\$ 2	\$ 6	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7
SoCalGas	-	3	4	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 4	\$ 10	\$ 17	\$ 2	\$ 6	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7
ALLOCATIONS											
SDG&E	\$ 534	\$ 485	\$ 446	\$ 784	\$ 575	\$ 685	\$ 628	\$ 624	\$ 620	\$ 615	\$ 611
SoCalGas	663	613	600	1,039	762	862	834	840	847	854	861
Total Allocations	\$ 1,197	\$ 1,098	\$ 1,046	\$ 1,823	\$ 1,337	\$ 1,547	\$ 1,462	\$ 1,464	\$ 1,466	\$ 1,469	\$ 1,472
BILLED COSTS											
SDG&E	\$ 537	\$ 492	\$ 459	\$ 786	\$ 581	\$ 693	\$ 635	\$ 631	\$ 627	\$ 622	\$ 618
SoCalGas	663	616	604	1,039	762	862	834	840	847	854	861
Total Billed Costs	\$ 1,201	\$ 1,109	\$ 1,063	\$ 1,825	\$ 1,343	\$ 1,555	\$ 1,469	\$ 1,471	\$ 1,473	\$ 1,476	\$ 1,479

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-4 Litigation, Compliance and Sustainability
Cost Center: 1100-0348-Corporate Compliance
Workpaper: C-4.2 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 581	\$ 762	\$ 1,343	5
<i>Salaries</i>	<i>(55)</i>	<i>(74)</i>	<i>(129)</i>	
<i>Direct Assignments</i>	<i>1</i>	<i>-</i>	<i>1</i>	
Total	<u>(54)</u>	<u>(74)</u>	<u>(128)</u>	
Change in Allocation Rates 2025 - 2028	104	153	256	
Total Change from 2025	<u>50</u>	<u>79</u>	<u>128</u>	<u>(1)</u>
2028 - TEST YEAR	<u>\$ 631</u>	<u>\$ 840</u>	<u>\$ 1,471</u>	<u>4</u>
MFBASIC	<u>40.3%</u>	<u>54.3%</u>	<u>94.7%</u>	
Allocations	\$ 624	\$ 840	\$ 1,464	
Direct Assignments	<u>7</u>	<u>0</u>	<u>7</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 631</u>	<u>\$ 840</u>	<u>\$ 1,471</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
 Division: C-Legal Compliance and Governance
 Department: C-4 Litigation, Compliance and Sustainability
 Cost Center: 1100-0348-Corporate Compliance
 Workpaper: C-4.2 Esc
 Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	4	5	4	5	5	4	4	4	4	4	4
Labor Costs	\$ 538	\$ 603	\$ 623	\$ 1,007	\$ 816	\$ 958	\$ 897	\$ 926	\$ 956	\$ 987	\$ 1,021
Non-Labor Costs	663	505	440	818	527	638	650	661	673	686	701
Total Costs	\$ 1,201	\$ 1,109	\$ 1,063	\$ 1,825	\$ 1,343	\$ 1,596	\$ 1,547	\$ 1,587	\$ 1,629	\$ 1,673	\$ 1,721
DIRECT ASSIGNMENTS											
SDG&E	\$ 4	\$ 7	\$ 13	\$ 2	\$ 6	\$ 7	\$ 7	\$ 7	\$ 8	\$ 8	\$ 8
SoCalGas	-	3	4	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 4	\$ 10	\$ 17	\$ 2	\$ 6	\$ 7	\$ 7	\$ 7	\$ 8	\$ 8	\$ 8
ALLOCATIONS											
SDG&E	\$ 534	\$ 485	\$ 446	\$ 784	\$ 575	\$ 704	\$ 662	\$ 673	\$ 685	\$ 698	\$ 711
SoCalGas	663	613	600	1,039	762	885	878	907	936	968	1,002
Total Allocations	\$ 1,197	\$ 1,098	\$ 1,046	\$ 1,823	\$ 1,337	\$ 1,588	\$ 1,539	\$ 1,579	\$ 1,621	\$ 1,666	\$ 1,714
BILLED COSTS											
SDG&E	\$ 537	\$ 492	\$ 459	\$ 786	\$ 581	\$ 711	\$ 669	\$ 680	\$ 692	\$ 705	\$ 719
SoCalGas	663	616	604	1,039	762	885	878	907	936	968	1,002
Total Billed Costs	\$ 1,201	\$ 1,109	\$ 1,063	\$ 1,825	\$ 1,343	\$ 1,596	\$ 1,547	\$ 1,587	\$ 1,629	\$ 1,673	\$ 1,721

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: C-Legal Compliance and Governance

Department: C-4 Litigation, Compliance and Sustainability

Cost Center: 1100-0138-Emergency Management & Business Resumption

Workpaper: C-4.3 Constant 2025

Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	1	-	1	1	1	1	1	1	1	1	1
Labor Costs	\$ 98	\$ 49	\$ 64	\$ 74	\$ 78	\$ 103	\$ 102	\$ 102	\$ 104	\$ 103	\$ 104
Non-Labor Costs	186	454	207	147	105	125	125	125	125	125	125
Total Costs	\$ 283	\$ 503	\$ 271	\$ 221	\$ 183	\$ 228	\$ 227	\$ 227	\$ 229	\$ 228	\$ 229
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 127	\$ 222	\$ 115	\$ 95	\$ 79	\$ 101	\$ 98	\$ 97	\$ 96	\$ 96	\$ 94
SoCalGas	156	281	155	126	104	127	130	130	131	133	134
Total Allocations	\$ 283	\$ 503	\$ 270	\$ 221	\$ 183	\$ 228	\$ 228	\$ 227	\$ 228	\$ 229	\$ 228
BILLED COSTS											
SDG&E	\$ 127	\$ 222	\$ 115	\$ 95	\$ 79	\$ 101	\$ 98	\$ 97	\$ 96	\$ 96	\$ 94
SoCalGas	156	281	155	126	104	127	130	130	131	133	134
Total Billed Costs	\$ 283	\$ 503	\$ 271	\$ 221	\$ 183	\$ 228	\$ 228	\$ 227	\$ 228	\$ 229	\$ 228

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
 Test Year 2028 General Rate Case
 Allocation Reconciliation
 (2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-4 Litigation, Compliance and Sustainability
Cost Center: 1100-0138-Emergency Management & Business Resumption
Workpaper: C-4.3 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 79	\$ 104	\$ 183	1
<i>Salaries</i>	<i>4</i>	<i>5</i>	<i>10</i>	
<i>Total</i>	<u><i>4</i></u>	<u><i>5</i></u>	<u><i>10</i></u>	
Change in Allocation Rates 2025 - 2028	14	21	35	
Total Change from 2025	<u>18</u>	<u>26</u>	<u>45</u>	<u>-</u>
2028 - TEST YEAR	<u>\$ 97</u>	<u>\$ 130</u>	<u>\$ 228</u>	<u>1</u>
MFBASIC	<u>40.3%</u>	<u>54.3%</u>	<u>94.7%</u>	
Allocations	\$ 97	\$ 130	\$ 228	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 97</u>	<u>\$ 130</u>	<u>\$ 228</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti

Division: C-Legal Compliance and Governance

Department: C-4 Litigation, Compliance and Sustainability

Cost Center: 1100-0138-Emergency Management & Business Resumption

Workpaper: C-4.3 Esc

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	1	-	1	1	1	1	1	1	1	1	1
Labor Costs	\$ 98	\$ 49	\$ 64	\$ 74	\$ 78	\$ 106	\$ 109	\$ 113	\$ 117	\$ 120	\$ 125
Non-Labor Costs	186	454	207	147	105	127	129	132	134	137	140
Total Costs	\$ 283	\$ 503	\$ 271	\$ 221	\$ 183	\$ 233	\$ 239	\$ 245	\$ 251	\$ 257	\$ 264
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 127	\$ 222	\$ 115	\$ 95	\$ 79	\$ 103	\$ 103	\$ 104	\$ 106	\$ 108	\$ 110
SoCalGas	156	281	155	126	104	130	136	140	145	149	154
Total Allocations	\$ 283	\$ 503	\$ 270	\$ 221	\$ 183	\$ 233	\$ 239	\$ 245	\$ 251	\$ 257	\$ 264
BILLED COSTS											
SDG&E	\$ 127	\$ 222	\$ 115	\$ 95	\$ 79	\$ 103	\$ 103	\$ 104	\$ 106	\$ 108	\$ 110
SoCalGas	156	281	155	126	104	130	136	140	145	149	154
Total Billed Costs	\$ 283	\$ 503	\$ 271	\$ 221	\$ 183	\$ 233	\$ 239	\$ 245	\$ 251	\$ 257	\$ 264

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: C-Legal Compliance and Governance

Department: C-4 Litigation, Compliance and Sustainability

Cost Center: 1100-0157-Corporate Sustainability

Workpaper: C-4.4 Constant 2025

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	4	4	6	5	5	4	4	4	4	4	4
Labor Costs	\$ 396	\$ 597	\$ 679	\$ 676	\$ 686	\$ 595	\$ 577	\$ 579	\$ 580	\$ 582	\$ 585
Non-Labor Costs	534	1,641	1,609	1,159	501	596	597	597	597	597	597
Total Costs	<u><u>\$ 930</u></u>	<u><u>\$ 2,237</u></u>	<u><u>\$ 2,288</u></u>	<u><u>\$ 1,835</u></u>	<u><u>\$ 1,187</u></u>	<u><u>\$ 1,191</u></u>	<u><u>\$ 1,174</u></u>	<u><u>\$ 1,176</u></u>	<u><u>\$ 1,177</u></u>	<u><u>\$ 1,179</u></u>	<u><u>\$ 1,182</u></u>
DIRECT ASSIGNMENTS											
SDG&E	\$ 117	\$ 543	\$ 533	\$ 309	\$ 140	\$ 171	\$ 167	\$ 165	\$ 164	\$ 162	\$ 161
SoCalGas	148	601	671	387	186	216	221	223	224	225	227
Total Direct Assignments	<u><u>\$ 265</u></u>	<u><u>\$ 1,143</u></u>	<u><u>\$ 1,204</u></u>	<u><u>\$ 695</u></u>	<u><u>\$ 326</u></u>	<u><u>\$ 387</u></u>	<u><u>\$ 388</u></u>	<u><u>\$ 388</u></u>	<u><u>\$ 388</u></u>	<u><u>\$ 388</u></u>	<u><u>\$ 388</u></u>
ALLOCATIONS											
SDG&E	\$ 296	\$ 483	\$ 462	\$ 490	\$ 370	\$ 356	\$ 338	\$ 336	\$ 333	\$ 331	\$ 329
SoCalGas	369	611	622	649	491	447	449	452	455	460	464
Total Allocations	<u><u>\$ 665</u></u>	<u><u>\$ 1,094</u></u>	<u><u>\$ 1,084</u></u>	<u><u>\$ 1,139</u></u>	<u><u>\$ 861</u></u>	<u><u>\$ 803</u></u>	<u><u>\$ 786</u></u>	<u><u>\$ 788</u></u>	<u><u>\$ 789</u></u>	<u><u>\$ 791</u></u>	<u><u>\$ 793</u></u>
BILLED COSTS											
SDG&E	\$ 413	\$ 1,026	\$ 995	\$ 799	\$ 510	\$ 528	\$ 505	\$ 501	\$ 497	\$ 493	\$ 490
SoCalGas	518	1,211	1,293	1,036	677	663	670	675	679	685	691
Total Billed Costs	<u><u>\$ 930</u></u>	<u><u>\$ 2,237</u></u>	<u><u>\$ 2,288</u></u>	<u><u>\$ 1,835</u></u>	<u><u>\$ 1,187</u></u>	<u><u>\$ 1,191</u></u>	<u><u>\$ 1,174</u></u>	<u><u>\$ 1,176</u></u>	<u><u>\$ 1,177</u></u>	<u><u>\$ 1,178</u></u>	<u><u>\$ 1,181</u></u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-4 Litigation, Compliance and Sustainability
Cost Center: 1100-0157-Corporate Sustainability
Workpaper: C-4.4 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 510	\$ 677	\$ 1,187	5
<i>Salaries</i>	<i>(102)</i>	<i>(137)</i>	<i>(238)</i>	
<i>Direct Assignments</i>	<i>25</i>	<i>37</i>	<i>62</i>	
Total	<u><i>(77)</i></u>	<u><i>(100)</i></u>	<u><i>(176)</i></u>	
Change in Allocation Rates 2025 - 2028	67	98	165	
Total Change from 2025	<u>(10)</u>	<u>(2)</u>	<u>(11)</u>	<u>(1)</u>
2028 - TEST YEAR	<u>\$ 501</u>	<u>\$ 675</u>	<u>\$ 1,176</u>	<u>4</u>
MFBASIC	<u>40.3%</u>	<u>54.3%</u>	<u>94.7%</u>	
Allocations	\$ 336	\$ 452	\$ 788	
Direct Assignments	<u>165</u>	<u>223</u>	<u>388</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 501</u>	<u>\$ 675</u>	<u>\$ 1,176</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
 Division: C-Legal Compliance and Governance
 Department: C-4 Litigation, Compliance and Sustainability
 Cost Center: 1100-0157-Corporate Sustainability
 Workpaper: C-4.4 Esc
 Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	4	4	6	5	5	4	4	4	4	4	4
Labor Costs	\$ 396	\$ 597	\$ 679	\$ 676	\$ 686	\$ 614	\$ 615	\$ 635	\$ 655	\$ 677	\$ 700
Non-Labor Costs	534	1,641	1,609	1,159	501	607	619	629	640	653	667
Total Costs	\$ 930	\$ 2,237	\$ 2,288	\$ 1,835	\$ 1,187	\$ 1,221	\$ 1,233	\$ 1,264	\$ 1,296	\$ 1,330	\$ 1,367
DIRECT ASSIGNMENTS											
SDG&E	\$ 117	\$ 543	\$ 533	\$ 309	\$ 140	\$ 175	\$ 173	\$ 174	\$ 176	\$ 178	\$ 180
SoCalGas	148	601	671	387	186	220	229	235	240	247	253
Total Direct Assignments	\$ 265	\$ 1,143	\$ 1,204	\$ 695	\$ 326	\$ 394	\$ 402	\$ 409	\$ 416	\$ 424	\$ 433
ALLOCATIONS											
SDG&E	\$ 296	\$ 483	\$ 462	\$ 490	\$ 370	\$ 366	\$ 357	\$ 364	\$ 372	\$ 379	\$ 388
SoCalGas	369	611	622	649	491	460	474	491	508	526	546
Total Allocations	\$ 665	\$ 1,094	\$ 1,084	\$ 1,139	\$ 861	\$ 827	\$ 832	\$ 855	\$ 880	\$ 906	\$ 933
BILLED COSTS											
SDG&E	\$ 413	\$ 1,026	\$ 995	\$ 799	\$ 510	\$ 541	\$ 530	\$ 538	\$ 547	\$ 557	\$ 567
SoCalGas	518	1,211	1,293	1,036	677	680	703	725	748	773	799
Total Billed Costs	\$ 930	\$ 2,237	\$ 2,288	\$ 1,835	\$ 1,187	\$ 1,221	\$ 1,233	\$ 1,264	\$ 1,296	\$ 1,330	\$ 1,367

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
 Division: C-Legal Compliance and Governance
 Department: C-4 Litigation, Compliance and Sustainability
 Cost Center: 1100-0190-Litigation & Environmental
 Workpaper: C-4.5 Constant 2025
 Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	6	6	6	5	5	4	4	4	4	4	4
Labor Costs	\$ 563	\$ 632	\$ 824	\$ 1,372	\$ 806	\$ 624	\$ 594	\$ 596	\$ 597	\$ 600	\$ 602
Non-Labor Costs	28	27	18	19	10	10	10	10	10	10	10
Total Costs	\$ 591	\$ 659	\$ 842	\$ 1,391	\$ 815	\$ 634	\$ 604	\$ 606	\$ 607	\$ 610	\$ 612
DIRECT ASSIGNMENTS											
SDG&E	\$ 7	\$ 4	\$ 1	\$ 2	\$ 7	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2
SoCalGas	(153)	(126)	(28)	(15)	17	(1)	(1)	(1)	(1)	(1)	(1)
Total Direct Assignments	\$ (146)	\$ (122)	\$ (27)	\$ (13)	\$ 24	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
ALLOCATIONS											
SDG&E	\$ 302	\$ 300	\$ 341	\$ 591	\$ 338	\$ 300	\$ 286	\$ 286	\$ 287	\$ 288	\$ 289
SoCalGas	434	482	528	813	454	333	319	319	320	321	322
Total Allocations	\$ 737	\$ 781	\$ 869	\$ 1,404	\$ 791	\$ 633	\$ 604	\$ 606	\$ 607	\$ 609	\$ 611
BILLED COSTS											
SDG&E	\$ 309	\$ 303	\$ 342	\$ 593	\$ 345	\$ 302	\$ 287	\$ 287	\$ 288	\$ 290	\$ 291
SoCalGas	282	356	500	798	470	333	318	318	319	320	322
Total Billed Costs	\$ 591	\$ 659	\$ 842	\$ 1,391	\$ 815	\$ 635	\$ 604	\$ 606	\$ 607	\$ 610	\$ 613

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-4 Litigation, Compliance and Sustainability
Cost Center: 1100-0190-Litigation & Environmental
Workpaper: C-4.5 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 345	\$ 470	\$ 815	5
<i>Salaries</i>	(154)	(171)	(325)	
<i>Direct Assignments</i>	(6)	(17)	(23)	
Total	<u>(160)</u>	<u>(188)</u>	<u>(348)</u>	
Change in Allocation Rates 2025 - 2028	102	36	138	
Total Change from 2025	<u>(58)</u>	<u>(152)</u>	<u>(210)</u>	<u>(1)</u>
2028 - TEST YEAR	<u>\$ 287</u>	<u>\$ 318</u>	<u>\$ 606</u>	<u>4</u>
CBLEGALOPS	<u>39.8%</u>	<u>44.4%</u>	<u>84.1%</u>	
Allocations	\$ 286	\$ 319	\$ 605	
Direct Assignments	2	(1)	1	
TOTAL 2028 ALLOCATIONS	<u>\$ 288</u>	<u>\$ 318</u>	<u>\$ 606</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
 (Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-4 Litigation, Compliance and Sustainability
Cost Center: 1100-0190-Litigation & Environmental
Workpaper: C-4.5 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	6	6	6	5	5	4	4	4	4	4	4
Labor Costs	\$ 563	\$ 632	\$ 824	\$ 1,372	\$ 806	\$ 644	\$ 633	\$ 654	\$ 675	\$ 698	\$ 721
Non-Labor Costs	28	27	18	19	10	11	11	11	11	11	12
Total Costs	\$ 591	\$ 659	\$ 842	\$ 1,391	\$ 815	\$ 655	\$ 644	\$ 665	\$ 686	\$ 709	\$ 733
DIRECT ASSIGNMENTS											
SDG&E	\$ 7	\$ 4	\$ 1	\$ 2	\$ 7	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2
SoCalGas	(153)	(126)	(28)	(15)	17	(1)	(1)	(1)	(1)	(1)	(1)
Total Direct Assignments	\$ (146)	\$ (122)	\$ (27)	\$ (13)	\$ 24	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
ALLOCATIONS											
SDG&E	\$ 302	\$ 300	\$ 341	\$ 591	\$ 338	\$ 309	\$ 304	\$ 314	\$ 324	\$ 335	\$ 346
SoCalGas	434	482	528	813	454	345	339	350	361	373	386
Total Allocations	\$ 737	\$ 781	\$ 869	\$ 1,404	\$ 791	\$ 654	\$ 643	\$ 664	\$ 685	\$ 708	\$ 732
BILLED COSTS											
SDG&E	\$ 309	\$ 303	\$ 342	\$ 593	\$ 345	\$ 311	\$ 306	\$ 316	\$ 326	\$ 336	\$ 348
SoCalGas	282	356	500	798	470	344	338	349	361	372	385
Total Billed Costs	\$ 591	\$ 659	\$ 842	\$ 1,391	\$ 815	\$ 655	\$ 644	\$ 665	\$ 686	\$ 709	\$ 733

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
 Division: C-Legal Compliance and Governance
 Department: C-4 Litigation, Compliance and Sustainability
 Cost Center: 1100-0215-VP Sustainability (inactive)
 Workpaper: C-4.6 Constant 2025
 Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	1	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 284	\$ 99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	45	16	-	-	-	-	-	-	-	-	-
Total Costs	\$ 329	\$ 115	-	-	-	-	-	-	-	-	-
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 146	\$ 51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	182	64	-	-	-	-	-	-	-	-	-
Total Allocations	\$ 329	\$ 115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS											
SDG&E	\$ 146	\$ 51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	182	64	-	-	-	-	-	-	-	-	-
Total Billed Costs	\$ 329	\$ 115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
 Division: C-Legal Compliance and Governance
 Department: C-4 Litigation, Compliance and Sustainability
 Cost Center: 1100-0215-VP Sustainability (inactive)
 Workpaper: C-4.6 Esc
 Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	1	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 284	\$ 99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	45	16	-	-	-	-	-	-	-	-	-
Total Costs	\$ 329	\$ 115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 146	\$ 51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	182	64	-	-	-	-	-	-	-	-	-
Total Allocations	\$ 329	\$ 115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS											
SDG&E	\$ 146	\$ 51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	182	64	-	-	-	-	-	-	-	-	-
Total Billed Costs	\$ 329	\$ 115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: C-Legal Compliance and Governance

Department: C-5 Corporate Security

Workpaper: C-5 Constant 2025

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			----- Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	22	24	25	25	24	24	24	24	24	24	24
Labor Costs	\$ 2,239	\$ 2,137	\$ 2,394	\$ 2,474	\$ 2,690	\$ 2,870	\$ 3,273	\$ 3,863	\$ 3,871	\$ 3,880	\$ 3,892
Non-Labor Costs	1,235	2,050	2,053	2,871	2,193	2,250	2,409	2,763	2,763	2,763	2,762
Total Costs	\$ 3,474	\$ 4,187	\$ 4,447	\$ 5,345	\$ 4,883	\$ 5,120	\$ 5,682	\$ 6,626	\$ 6,634	\$ 6,643	\$ 6,654
DIRECT ASSIGNMENTS											
SDG&E	\$ 101	\$ 547	\$ 273	\$ 618	\$ 542	\$ 369	\$ 369	\$ 368	\$ 368	\$ 368	\$ 368
SoCalGas	45	463	259	600	449	312	313	313	313	313	313
Total Direct Assignments	\$ 146	\$ 1,010	\$ 532	\$ 1,218	\$ 991	\$ 681	\$ 682	\$ 681	\$ 681	\$ 681	\$ 681
ALLOCATIONS											
SDG&E	\$ 1,303	\$ 1,271	\$ 1,532	\$ 1,662	\$ 1,613	\$ 2,093	\$ 2,374	\$ 3,001	\$ 3,005	\$ 3,009	\$ 3,015
SoCalGas	2,025	1,907	2,382	2,465	2,280	2,344	2,627	2,943	2,947	2,952	2,958
Total Allocations	\$ 3,328	\$ 3,178	\$ 3,914	\$ 4,127	\$ 3,893	\$ 4,438	\$ 5,001	\$ 5,944	\$ 5,952	\$ 5,961	\$ 5,974
BILLED COSTS											
SDG&E	\$ 1,405	\$ 1,817	\$ 1,805	\$ 2,280	\$ 2,154	\$ 2,462	\$ 2,742	\$ 3,370	\$ 3,374	\$ 3,377	\$ 3,382
SoCalGas	2,069	2,370	2,642	3,065	2,729	2,656	2,940	3,256	3,260	3,265	3,271
Total Billed Costs	\$ 3,474	\$ 4,187	\$ 4,447	\$ 5,345	\$ 4,883	\$ 5,119	\$ 5,682	\$ 6,626	\$ 6,634	\$ 6,642	\$ 6,654

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-Legal Compliance and Governance
Cost Center: C-5 Corporate Security
Workpaper: C-5 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 2,154	\$ 2,729	\$ 4,883	24
<i>Salaries</i>	371	409	780	
<i>Direct Assignments</i>	(176)	(143)	(319)	
Total	<u>195</u>	<u>266</u>	<u>461</u>	
Change in Allocation Rates 2025 - 2028	<u>1,022</u>	<u>260</u>	<u>1,282</u>	
Total Change from 2025	1,217	526	1,743	-
2028 - TEST YEAR	<u><u>\$ 3,370</u></u>	<u><u>\$ 3,256</u></u>	<u><u>\$ 6,626</u></u>	<u><u>24</u></u>
Utility Allocation Rate	<u>45.8%</u>	<u>44.8%</u>	<u>90.6%</u>	
Allocations	\$ 3,002	\$ 2,943	\$ 5,945	
Direct Assignments	<u>368</u>	<u>313</u>	<u>681</u>	
TOTAL 2028 ALLOCATIONS	<u><u>\$ 3,370</u></u>	<u><u>\$ 3,256</u></u>	<u><u>\$ 6,626</u></u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-5 Corporate Security
Workpaper: C-5 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	22	24	25	25	24	24	24	24	24	24	24
Labor Costs	\$ 2,239	\$ 2,137	\$ 2,394	\$ 2,474	\$ 2,690	\$ 2,950	\$ 3,470	\$ 4,227	\$ 4,362	\$ 4,504	\$ 4,654
Non-Labor Costs	1,235	2,050	2,053	2,871	2,193	2,292	2,496	2,912	2,965	3,025	3,089
Total Costs	\$ 3,474	\$ 4,187	\$ 4,447	\$ 5,345	\$ 4,883	\$ 5,242	\$ 5,966	\$ 7,138	\$ 7,327	\$ 7,529	\$ 7,743
DIRECT ASSIGNMENTS											
SDG&E	\$ 101	\$ 547	\$ 273	\$ 618	\$ 542	\$ 376	\$ 382	\$ 388	\$ 395	\$ 403	\$ 411
SoCalGas	45	463	259	600	449	318	324	330	336	343	351
Total Direct Assignments	\$ 146	\$ 1,010	\$ 532	\$ 1,218	\$ 991	\$ 694	\$ 706	\$ 718	\$ 731	\$ 746	\$ 762
ALLOCATIONS											
SDG&E	\$ 1,303	\$ 1,271	\$ 1,532	\$ 1,662	\$ 1,613	\$ 2,146	\$ 2,497	\$ 3,242	\$ 3,330	\$ 3,424	\$ 3,523
SoCalGas	2,025	1,907	2,382	2,465	2,280	2,402	2,763	3,178	3,266	3,359	3,458
Total Allocations	\$ 3,328	\$ 3,178	\$ 3,914	\$ 4,127	\$ 3,893	\$ 4,548	\$ 5,260	\$ 6,420	\$ 6,596	\$ 6,783	\$ 6,981
BILLED COSTS											
SDG&E	\$ 1,405	\$ 1,817	\$ 1,805	\$ 2,280	\$ 2,154	\$ 2,522	\$ 2,879	\$ 3,630	\$ 3,725	\$ 3,827	\$ 3,935
SoCalGas	2,069	2,370	2,642	3,065	2,729	2,720	3,087	3,508	3,602	3,702	3,808
Total Billed Costs	\$ 3,474	\$ 4,187	\$ 4,447	\$ 5,345	\$ 4,883	\$ 5,242	\$ 5,966	\$ 7,138	\$ 7,327	\$ 7,529	\$ 7,743

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
 Division: C-Legal Compliance and Governance
 Department: C-5 Corporate Security
 Cost Center: 1100-0133-Corporate Security
 Workpaper: C-5.1 Constant 2025
 Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	18	13	19	19	19	19	19	19	19	19	19
Labor Costs	\$ 2,058	\$ 1,634	\$ 1,954	\$ 2,152	\$ 2,217	\$ 2,149	\$ 2,140	\$ 2,731	\$ 2,738	\$ 2,748	\$ 2,760
Non-Labor Costs	1,176	1,915	1,903	2,673	2,024	1,939	1,939	2,294	2,294	2,294	2,294
Total Costs	\$ 3,234	\$ 3,549	\$ 3,857	\$ 4,825	\$ 4,241	\$ 4,088	\$ 4,079	\$ 5,025	\$ 5,032	\$ 5,042	\$ 5,054
DIRECT ASSIGNMENTS											
SDG&E	\$ 92	\$ 419	\$ 190	\$ 579	\$ 453	\$ 360	\$ 360	\$ 360	\$ 359	\$ 359	\$ 359
SoCalGas	3	363	119	425	263	283	284	284	284	284	285
Total Direct Assignments	\$ 95	\$ 782	\$ 308	\$ 1,004	\$ 716	\$ 644	\$ 644	\$ 644	\$ 644	\$ 644	\$ 644
ALLOCATIONS											
SDG&E	\$ 1,218	\$ 1,078	\$ 1,366	\$ 1,512	\$ 1,449	\$ 1,707	\$ 1,700	\$ 2,329	\$ 2,333	\$ 2,337	\$ 2,343
SoCalGas	1,922	1,689	2,183	2,310	2,076	1,737	1,735	2,051	2,055	2,061	2,067
Total Allocations	\$ 3,139	\$ 2,767	\$ 3,549	\$ 3,822	\$ 3,525	\$ 3,444	\$ 3,435	\$ 4,381	\$ 4,388	\$ 4,398	\$ 4,409
BILLED COSTS											
SDG&E	\$ 1,309	\$ 1,497	\$ 1,556	\$ 2,091	\$ 1,902	\$ 2,067	\$ 2,060	\$ 2,688	\$ 2,692	\$ 2,696	\$ 2,702
SoCalGas	1,925	2,052	2,301	2,734	2,339	2,021	2,019	2,336	2,340	2,345	2,352
Total Billed Costs	\$ 3,234	\$ 3,549	\$ 3,857	\$ 4,825	\$ 4,241	\$ 4,088	\$ 4,079	\$ 5,025	\$ 5,032	\$ 5,041	\$ 5,053

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-5 Corporate Security
Cost Center: 1100-0133-Corporate Security
Workpaper: C-5.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 1,902	\$ 2,339	\$ 4,241	19
<i>Salaries</i>	<i>108</i>	<i>95</i>	<i>204</i>	
<i>Direct Assignments</i>	<i>(93)</i>	<i>21</i>	<i>(72)</i>	
Total	<u>15</u>	<u>116</u>	<u>132</u>	
Change in Allocation Rates 2025 - 2028	772	(120)	652	
Total Change from 2025	<u>787</u>	<u>(4)</u>	<u>784</u>	<u>-</u>
2028 - TEST YEAR	<u>\$ 2,688</u>	<u>\$ 2,336</u>	<u>\$ 5,025</u>	<u>19</u>
CBHQSEC	<u>51.5%</u>	<u>45.4%</u>	<u>96.9%</u>	
Allocations	\$ 2,329	\$ 2,051	\$ 4,381	
Direct Assignments	<u>360</u>	<u>284</u>	<u>644</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 2,689</u>	<u>\$ 2,335</u>	<u>\$ 5,025</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-5 Corporate Security
Cost Center: 1100-0133-Corporate Security
Workpaper: C-5.1 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	18	13	19	19	19	19	19	19	19	19	19
Labor Costs	\$ 2,058	\$ 1,634	\$ 1,954	\$ 2,152	\$ 2,217	\$ 2,218	\$ 2,279	\$ 2,997	\$ 3,094	\$ 3,196	\$ 3,305
Non-Labor Costs	1,176	1,915	1,903	2,673	2,024	1,976	2,010	2,417	2,462	2,512	2,565
Total Costs	\$ 3,234	\$ 3,549	\$ 3,857	\$ 4,825	\$ 4,241	\$ 4,193	\$ 4,288	\$ 5,414	\$ 5,555	\$ 5,708	\$ 5,870
DIRECT ASSIGNMENTS											
SDG&E	\$ 92	\$ 419	\$ 190	\$ 579	\$ 453	\$ 367	\$ 373	\$ 379	\$ 386	\$ 393	\$ 402
SoCalGas	3	363	119	425	263	289	294	299	305	312	318
Total Direct Assignments	\$ 95	\$ 782	\$ 308	\$ 1,004	\$ 716	\$ 656	\$ 667	\$ 678	\$ 691	\$ 705	\$ 720
ALLOCATIONS											
SDG&E	\$ 1,218	\$ 1,078	\$ 1,366	\$ 1,512	\$ 1,449	\$ 1,753	\$ 1,793	\$ 2,518	\$ 2,586	\$ 2,658	\$ 2,736
SoCalGas	1,922	1,689	2,183	2,310	2,076	1,785	1,829	2,218	2,279	2,344	2,414
Total Allocations	\$ 3,139	\$ 2,767	\$ 3,549	\$ 3,822	\$ 3,525	\$ 3,537	\$ 3,621	\$ 4,736	\$ 4,865	\$ 5,003	\$ 5,150
BILLED COSTS											
SDG&E	\$ 1,309	\$ 1,497	\$ 1,556	\$ 2,091	\$ 1,902	\$ 2,120	\$ 2,165	\$ 2,897	\$ 2,971	\$ 3,052	\$ 3,138
SoCalGas	1,925	2,052	2,301	2,734	2,339	2,073	2,123	2,517	2,584	2,656	2,732
Total Billed Costs	\$ 3,234	\$ 3,549	\$ 3,857	\$ 4,825	\$ 4,241	\$ 4,193	\$ 4,288	\$ 5,414	\$ 5,555	\$ 5,708	\$ 5,870

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
 Division: C-Legal Compliance and Governance
 Department: C-5 Corporate Security
 Cost Center: 1100-0275-Executive Security
 Workpaper: C-5.2 Constant 2025
 Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	4	11	6	4	5	5	5	5	5	5	5
Labor Costs	\$ 137	\$ 429	\$ 340	\$ 188	\$ 175	\$ 721	\$ 1,134	\$ 1,133	\$ 1,132	\$ 1,132	\$ 1,132
Non-Labor Costs	59	135	150	196	176	311	469	469	469	469	469
Total Costs	\$ 197	\$ 564	\$ 490	\$ 384	\$ 351	\$ 1,032	\$ 1,603	\$ 1,602	\$ 1,601	\$ 1,601	\$ 1,601
DIRECT ASSIGNMENTS											
SDG&E	\$ 8	\$ 123	\$ 72	\$ 17	\$ 16	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9
SoCalGas	21	61	94	78	28	29	29	29	29	29	29
Total Direct Assignments	\$ 29	\$ 184	\$ 166	\$ 95	\$ 44	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38
ALLOCATIONS											
SDG&E	\$ 84	\$ 190	\$ 162	\$ 145	\$ 154	\$ 387	\$ 673	\$ 672	\$ 673	\$ 672	\$ 672
SoCalGas	84	190	162	145	154	607	893	892	892	891	891
Total Allocations	\$ 168	\$ 379	\$ 324	\$ 290	\$ 307	\$ 994	\$ 1,565	\$ 1,564	\$ 1,564	\$ 1,563	\$ 1,562
BILLED COSTS											
SDG&E	\$ 92	\$ 312	\$ 234	\$ 162	\$ 170	\$ 396	\$ 682	\$ 681	\$ 681	\$ 681	\$ 681
SoCalGas	105	251	256	223	181	636	922	921	920	919	920
Total Billed Costs	\$ 197	\$ 564	\$ 490	\$ 384	\$ 351	\$ 1,032	\$ 1,603	\$ 1,602	\$ 1,600	\$ 1,600	\$ 1,600

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
 Test Year 2028 General Rate Case
 Allocation Reconciliation
 (2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-5 Corporate Security
Cost Center: 1100-0275-Executive Security
Workpaper: C-5.2 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 170	\$ 181	\$ 351	5
<i>Salaries</i>	273	363	636	
<i>Direct Assignments</i>	(11)	(4)	(15)	
Total	<u>262</u>	<u>359</u>	<u>621</u>	
Change in Allocation Rates 2025 - 2028	250	380	630	
Total Change from 2025	<u>512</u>	<u>739</u>	<u>1,251</u>	<u>-</u>
2028 - TEST YEAR	<u>\$ 681</u>	<u>\$ 921</u>	<u>\$ 1,602</u>	<u>5</u>
CBEXECSEC	<u>32.8%</u>	<u>43.5%</u>	<u>76.3%</u>	
Allocations	\$ 672	\$ 892	\$ 1,565	
Direct Assignments	<u>9</u>	<u>29</u>	<u>38</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 681</u>	<u>\$ 921</u>	<u>\$ 1,603</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-5 Corporate Security
Cost Center: 1100-0275-Executive Security
Workpaper: C-5.2 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	4	11	6	4	5	5	5	5	5	5	5
Labor Costs	\$ 137	\$ 429	\$ 340	\$ 188	\$ 175	\$ 732	\$ 1,192	\$ 1,230	\$ 1,268	\$ 1,308	\$ 1,349
Non-Labor Costs	59	135	150	196	176	317	486	494	503	513	524
Total Costs	\$ 197	\$ 564	\$ 490	\$ 384	\$ 351	\$ 1,049	\$ 1,678	\$ 1,724	\$ 1,771	\$ 1,821	\$ 1,873
DIRECT ASSIGNMENTS											
SDG&E	\$ 8	\$ 123	\$ 72	\$ 17	\$ 16	\$ 9	\$ 9	\$ 9	\$ 10	\$ 10	\$ 10
SoCalGas	21	61	94	78	28	29	30	30	31	32	32
Total Direct Assignments	\$ 29	\$ 184	\$ 166	\$ 95	\$ 44	\$ 38	\$ 39	\$ 40	\$ 40	\$ 41	\$ 42
ALLOCATIONS											
SDG&E	\$ 84	\$ 190	\$ 162	\$ 145	\$ 154	\$ 393	\$ 705	\$ 724	\$ 744	\$ 765	\$ 787
SoCalGas	84	190	162	145	154	617	934	960	987	1,015	1,044
Total Allocations	\$ 168	\$ 379	\$ 324	\$ 290	\$ 307	\$ 1,010	\$ 1,639	\$ 1,684	\$ 1,731	\$ 1,780	\$ 1,831
BILLED COSTS											
SDG&E	\$ 92	\$ 312	\$ 234	\$ 162	\$ 170	\$ 402	\$ 714	\$ 733	\$ 754	\$ 775	\$ 797
SoCalGas	105	251	256	223	181	646	964	990	1,017	1,046	1,076
Total Billed Costs	\$ 197	\$ 564	\$ 490	\$ 384	\$ 351	\$ 1,049	\$ 1,678	\$ 1,724	\$ 1,771	\$ 1,821	\$ 1,873

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
 Division: C-Legal Compliance and Governance
 Department: C-5 Corporate Security
 Cost Center: 1100-0043-Security Services (inactive)
 Workpaper: C-5.3 Constant 2025
 Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	2	-	-	-	-	-	-	-
Labor Costs	\$ 43	\$ 75	\$ 99	\$ 133	\$ 298	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	2	(7)	-	-	-	-	-	-
Total Costs	\$ 43	\$ 75	\$ 99	\$ 135	\$ 291	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS											
SDG&E	\$ 1	\$ 5	\$ 11	\$ 22	\$ 72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	21	38	46	97	158	-	-	-	-	-	-
Total Direct Assignments	\$ 22	\$ 43	\$ 57	\$ 119	\$ 230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 2	\$ 3	\$ 4	\$ 6	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	19	29	38	11	50	-	-	-	-	-	-
Total Allocations	\$ 21	\$ 32	\$ 42	\$ 17	\$ 61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS											
SDG&E	\$ 3	\$ 8	\$ 15	\$ 27	\$ 82	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	40	67	84	108	209	-	-	-	-	-	-
Total Billed Costs	\$ 43	\$ 75	\$ 99	\$ 135	\$ 291	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-5 Corporate Security
Cost Center: 1100-0043-Security Services (inactive)
Workpaper: C-5.3 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 82	\$ 209	\$ 291	-
Insert lines to itemize details	(82)	(209)	(291)	
Salaries	(10)	(49)	(59)	
Direct Assignments	(72)	(160)	(232)	
Total	<u>(82)</u>	<u>(209)</u>	<u>(291)</u>	
Change in Allocation Rates 2025 - 2028	-	-	-	
Total Change from 2025	<u>(82)</u>	<u>(209)</u>	<u>(291)</u>	<u>-</u>
2028 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
CBSECSERV	<u>100.0%</u>	<u>0.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
 Division: C-Legal Compliance and Governance
 Department: C-5 Corporate Security
 Cost Center: 1100-0043-Security Services (inactive)
 Workpaper: C-5.3 Esc
 Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	2	-	-	-	-	-	-	-
Labor Costs	\$ 43	\$ 75	\$ 99	\$ 133	\$ 298	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	2	(7)	-	-	-	-	-	-
Total Costs	\$ 43	\$ 75	\$ 99	\$ 135	\$ 291	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS											
SDG&E	\$ 1	\$ 5	\$ 11	\$ 22	\$ 72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	21	38	46	97	158	-	-	-	-	-	-
Total Direct Assignments	\$ 22	\$ 43	\$ 57	\$ 119	\$ 230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 2	\$ 3	\$ 4	\$ 6	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	19	29	38	11	50	-	-	-	-	-	-
Total Allocations	\$ 21	\$ 32	\$ 42	\$ 17	\$ 61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS											
SDG&E	\$ 3	\$ 8	\$ 15	\$ 27	\$ 82	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	40	67	84	108	209	-	-	-	-	-	-
Total Billed Costs	\$ 43	\$ 75	\$ 99	\$ 135	\$ 291	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: C-Legal Compliance and Governance

Department: C-6 Cybersecurity

Workpaper: C-6 Constant 2025

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			----- Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	3	6	4	1	4	4	4	4	4	4	4
Labor Costs	\$ 332	\$ 718	\$ 794	\$ 695	\$ 612	\$ 679	\$ 782	\$ 783	\$ 786	\$ 789	\$ 793
Non-Labor Costs	54	100	958	415	447	419	515	515	515	515	515
Total Costs	<u>\$ 386</u>	<u>\$ 818</u>	<u>\$ 1,752</u>	<u>\$ 1,110</u>	<u>\$ 1,059</u>	<u>\$ 1,098</u>	<u>\$ 1,297</u>	<u>\$ 1,298</u>	<u>\$ 1,301</u>	<u>\$ 1,304</u>	<u>\$ 1,308</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	6	-	9	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS											
SDG&E	\$ 149	\$ 371	\$ 797	\$ 522	\$ 481	\$ 389	\$ 459	\$ 459	\$ 460	\$ 461	\$ 462
SoCalGas	228	447	945	588	577	710	839	840	841	843	846
Total Allocations	<u>\$ 377</u>	<u>\$ 818</u>	<u>\$ 1,742</u>	<u>\$ 1,110</u>	<u>\$ 1,058</u>	<u>\$ 1,098</u>	<u>\$ 1,298</u>	<u>\$ 1,298</u>	<u>\$ 1,301</u>	<u>\$ 1,303</u>	<u>\$ 1,308</u>
BILLED COSTS											
SDG&E	\$ 152	\$ 371	\$ 797	\$ 522	\$ 481	\$ 389	\$ 459	\$ 459	\$ 460	\$ 461	\$ 462
SoCalGas	234	447	954	588	577	710	839	840	841	843	846
Total Billed Costs	<u>\$ 386</u>	<u>\$ 818</u>	<u>\$ 1,751</u>	<u>\$ 1,110</u>	<u>\$ 1,059</u>	<u>\$ 1,098</u>	<u>\$ 1,298</u>	<u>\$ 1,298</u>	<u>\$ 1,301</u>	<u>\$ 1,303</u>	<u>\$ 1,308</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
 Test Year 2028 General Rate Case
 Allocation Reconciliation
 (Forecast in Constant 2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance.
Department: C-Legal Compliance and Governance
Cost Center: C-6 Cybersecurity
Workpaper: C-6 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 481	\$ 577	\$ 1,059	4
<i>Salaries</i>	<i>28</i>	<i>52</i>	<i>79</i>	
<i>Total</i>	<u><i>28</i></u>	<u><i>52</i></u>	<u><i>79</i></u>	
Change in Allocation Rates 2025 - 2028	<u>(50)</u>	<u>211</u>	<u>161</u>	
Total Change from 2025	(22)	263	240	-
2028 - TEST YEAR	<u>\$ 459</u>	<u>\$ 840</u>	<u>\$ 1,298</u>	<u>4</u>
Utility Allocation Rate	35.3%	64.6%	99.8%	
Allocations	\$ 459	\$ 840	\$ 1,298	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u>\$ 459</u>	<u>\$ 840</u>	<u>\$ 1,298</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti

Division: C-Legal Compliance and Governance

Department: C-6 Cybersecurity

Workpaper: C-6 Esc

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	3	6	4	1	4	4	4	4	4	4	4
Labor Costs	\$ 332	\$ 718	\$ 794	\$ 695	\$ 612	\$ 700	\$ 833	\$ 860	\$ 888	\$ 918	\$ 949
Non-Labor Costs	54	100	958	415	447	427	533	542	552	564	576
Total Costs	<u>\$ 386</u>	<u>\$ 818</u>	<u>\$ 1,752</u>	<u>\$ 1,110</u>	<u>\$ 1,059</u>	<u>\$ 1,127</u>	<u>\$ 1,366</u>	<u>\$ 1,403</u>	<u>\$ 1,440</u>	<u>\$ 1,482</u>	<u>\$ 1,525</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	6	-	9	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS											
SDG&E	\$ 149	\$ 371	\$ 797	\$ 522	\$ 481	\$ 399	\$ 483	\$ 496	\$ 509	\$ 523	\$ 538
SoCalGas	228	447	945	588	577	728	884	907	932	958	986
Total Allocations	<u>\$ 377</u>	<u>\$ 818</u>	<u>\$ 1,742</u>	<u>\$ 1,110</u>	<u>\$ 1,058</u>	<u>\$ 1,127</u>	<u>\$ 1,367</u>	<u>\$ 1,403</u>	<u>\$ 1,441</u>	<u>\$ 1,481</u>	<u>\$ 1,524</u>
BILLED COSTS											
SDG&E	\$ 152	\$ 371	\$ 797	\$ 522	\$ 481	\$ 399	\$ 483	\$ 496	\$ 509	\$ 523	\$ 538
SoCalGas	234	447	954	588	577	728	884	907	932	958	986
Total Billed Costs	<u>\$ 386</u>	<u>\$ 818</u>	<u>\$ 1,751</u>	<u>\$ 1,110</u>	<u>\$ 1,059</u>	<u>\$ 1,127</u>	<u>\$ 1,367</u>	<u>\$ 1,403</u>	<u>\$ 1,441</u>	<u>\$ 1,481</u>	<u>\$ 1,524</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
 Division: C-Legal Compliance and Governance
 Department: C-6 Cybersecurity
 Cost Center: 1100-0160-Dir Cybersecurity & CISO
 Workpaper: C-6.1 Constant 2025
 Unit of Measure: FTEs

	Adjusted Recorded					Forecast			Post Test Year Forecast		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	2	-	1	1	1	1	1	1	1	1
Labor Costs	\$ -	\$ 186	\$ 221	\$ 292	\$ 282	\$ 250	\$ 256	\$ 256	\$ 258	\$ 259	\$ 260
Non-Labor Costs	-	65	619	154	78	73	90	90	90	90	90
Total Costs	<u>\$ -</u>	<u>\$ 252</u>	<u>\$ 840</u>	<u>\$ 446</u>	<u>\$ 360</u>	<u>\$ 323</u>	<u>\$ 346</u>	<u>\$ 346</u>	<u>\$ 348</u>	<u>\$ 349</u>	<u>\$ 350</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS											
SDG&E	\$ -	\$ 118	\$ 384	\$ 210	\$ 164	\$ 115	\$ 122	\$ 122	\$ 122	\$ 123	\$ 123
SoCalGas	-	133	456	236	196	209	223	224	224	225	226
Total Allocations	<u>\$ -</u>	<u>\$ 252</u>	<u>\$ 840</u>	<u>\$ 446</u>	<u>\$ 360</u>	<u>\$ 323</u>	<u>\$ 345</u>	<u>\$ 346</u>	<u>\$ 347</u>	<u>\$ 348</u>	<u>\$ 349</u>
BILLED COSTS											
SDG&E	\$ -	\$ 118	\$ 384	\$ 210	\$ 164	\$ 115	\$ 122	\$ 122	\$ 122	\$ 123	\$ 123
SoCalGas	-	133	456	236	196	209	223	224	224	225	226
Total Billed Costs	<u>\$ -</u>	<u>\$ 252</u>	<u>\$ 840</u>	<u>\$ 446</u>	<u>\$ 360</u>	<u>\$ 323</u>	<u>\$ 345</u>	<u>\$ 346</u>	<u>\$ 347</u>	<u>\$ 348</u>	<u>\$ 349</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-6 Cybersecurity
Cost Center: 1100-0160-Dir Cybersecurity & CISO
Workpaper: C-6.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 164	\$ 196	\$ 360	1
<i>Salaries</i>	<i>(24)</i>	<i>(44)</i>	<i>(68)</i>	
<i>Total</i>	<u><i>(24)</i></u>	<u><i>(44)</i></u>	<u><i>(68)</i></u>	
Change in Allocation Rates 2025 - 2028	(17)	72	55	
Total Change from 2025	<u>(41)</u>	<u>28</u>	<u>(13)</u>	<u>-</u>
2028 - TEST YEAR	<u>\$ 122</u>	<u>\$ 224</u>	<u>\$ 347</u>	<u>1</u>
CBLANID	<u>35.3%</u>	<u>64.6%</u>	<u>99.8%</u>	
Allocations	\$ 122	\$ 224	\$ 347	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u>\$ 122</u>	<u>\$ 224</u>	<u>\$ 347</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-6 Cybersecurity
Cost Center: 1100-0160-Dir Cybersecurity & CISO
Workpaper: C-6.1 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	2	-	1	1	1	1	1	1	1	1
Labor Costs	\$ -	\$ 186	\$ 221	\$ 292	\$ 282	\$ 257	\$ 273	\$ 282	\$ 291	\$ 301	\$ 311
Non-Labor Costs	-	65	619	154	78	74	93	94	96	98	100
Total Costs	\$ -	\$ 252	\$ 840	\$ 446	\$ 360	\$ 331	\$ 366	\$ 376	\$ 387	\$ 399	\$ 411
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ -	\$ 118	\$ 384	\$ 210	\$ 164	\$ 117	\$ 129	\$ 133	\$ 137	\$ 141	\$ 145
SoCalGas	-	133	456	236	196	214	237	243	250	258	266
Total Allocations	\$ -	\$ 252	\$ 840	\$ 446	\$ 360	\$ 331	\$ 366	\$ 376	\$ 387	\$ 399	\$ 411
BILLED COSTS											
SDG&E	\$ -	\$ 118	\$ 384	\$ 210	\$ 164	\$ 117	\$ 129	\$ 133	\$ 137	\$ 141	\$ 145
SoCalGas	-	133	456	236	196	214	237	243	250	258	266
Total Billed Costs	\$ -	\$ 252	\$ 840	\$ 446	\$ 360	\$ 331	\$ 366	\$ 376	\$ 387	\$ 399	\$ 411

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-6 Cybersecurity
Cost Center: 1100-0165- Cyber Governance
Workpaper: C-6.2 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	4	4	-	3	3	3	3	3	3	3
Labor Costs	\$ -	\$ 354	\$ 572	\$ 403	\$ 330	\$ 429	\$ 526	\$ 528	\$ 528	\$ 531	\$ 533
Non-Labor Costs	-	30	330	261	369	346	425	425	425	425	425
Total Costs	\$ -	\$ 384	\$ 902	\$ 664	\$ 699	\$ 775	\$ 951	\$ 953	\$ 953	\$ 956	\$ 958
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ -	\$ 180	\$ 413	\$ 312	\$ 318	\$ 274	\$ 336	\$ 337	\$ 337	\$ 337	\$ 338
SoCalGas	-	204	489	352	381	501	615	616	617	618	620
Total Allocations	\$ -	\$ 384	\$ 902	\$ 664	\$ 699	\$ 775	\$ 951	\$ 953	\$ 953	\$ 956	\$ 958
BILLED COSTS											
SDG&E	\$ -	\$ 180	\$ 413	\$ 312	\$ 318	\$ 274	\$ 336	\$ 337	\$ 337	\$ 337	\$ 338
SoCalGas	-	204	489	352	381	501	615	616	617	618	620
Total Billed Costs	\$ -	\$ 384	\$ 902	\$ 664	\$ 699	\$ 775	\$ 951	\$ 953	\$ 953	\$ 956	\$ 958

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
 Test Year 2028 General Rate Case
 Allocation Reconciliation
 (2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-6 Cybersecurity
Cost Center: 1100-0165- Cyber Governance
Workpaper: C-6.2 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 318	\$ 381	\$ 699	3
<i>Salaries</i>	<i>52</i>	<i>96</i>	<i>148</i>	
<i>Total</i>	<u><i>52</i></u>	<u><i>96</i></u>	<u><i>148</i></u>	
Change in Allocation Rates 2025 - 2028	(33)	139	106	
Total Change from 2025	<u>19</u>	<u>235</u>	<u>254</u>	<u>-</u>
2028 - TEST YEAR	<u>\$ 337</u>	<u>\$ 616</u>	<u>\$ 953</u>	<u>3</u>
CBLANID	<u>35.3%</u>	<u>64.6%</u>	<u>99.8%</u>	
Allocations	\$ 337	\$ 616	\$ 953	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 337</u>	<u>\$ 616</u>	<u>\$ 953</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-6 Cybersecurity
Cost Center: 1100-0165- Cyber Governance
Workpaper: C-6.2 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	4	4	-	3	3	3	3	3	3	3
Labor Costs	\$ -	\$ 354	\$ 572	\$ 403	\$ 330	\$ 443	\$ 560	\$ 578	\$ 597	\$ 617	\$ 638
Non-Labor Costs	-	30	330	261	369	352	441	448	456	466	476
Total Costs	<u>\$ -</u>	<u>\$ 384</u>	<u>\$ 902</u>	<u>\$ 664</u>	<u>\$ 699</u>	<u>\$ 796</u>	<u>\$ 1,001</u>	<u>\$ 1,027</u>	<u>\$ 1,054</u>	<u>\$ 1,083</u>	<u>\$ 1,113</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS											
SDG&E	\$ -	\$ 180	\$ 413	\$ 312	\$ 318	\$ 282	\$ 354	\$ 363	\$ 372	\$ 382	\$ 393
SoCalGas	-	204	489	352	381	514	647	664	681	700	720
Total Allocations	<u>\$ -</u>	<u>\$ 384</u>	<u>\$ 902</u>	<u>\$ 664</u>	<u>\$ 699</u>	<u>\$ 796</u>	<u>\$ 1,001</u>	<u>\$ 1,027</u>	<u>\$ 1,054</u>	<u>\$ 1,083</u>	<u>\$ 1,113</u>
BILLED COSTS											
SDG&E	\$ -	\$ 180	\$ 413	\$ 312	\$ 318	\$ 282	\$ 354	\$ 363	\$ 372	\$ 382	\$ 393
SoCalGas	-	204	489	352	381	514	647	664	681	700	720
Total Billed Costs	<u>\$ -</u>	<u>\$ 384</u>	<u>\$ 902</u>	<u>\$ 664</u>	<u>\$ 699</u>	<u>\$ 796</u>	<u>\$ 1,001</u>	<u>\$ 1,027</u>	<u>\$ 1,054</u>	<u>\$ 1,083</u>	<u>\$ 1,113</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
 (Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: C-Legal Compliance and Governance
Department: C-6 Cybersecurity
Cost Center: 1100-0075-VP Technology Services (inactive)
Workpaper: C-6.3 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	3	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 332	\$ 178	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	45	4	-	-	-	-	-	-	-	-	-
Total Costs	\$ 378	\$ 182	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 149	\$ 73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	228	110	-	-	-	-	-	-	-	-	-
Total Allocations	\$ 378	\$ 182	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS											
SDG&E	\$ 149	\$ 73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	228	110	-	-	-	-	-	-	-	-	-
Total Billed Costs	\$ 378	\$ 182	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
 Division: C-Legal Compliance and Governance
 Department: C-6 Cybersecurity
 Cost Center: 1100-0075-VP Technology Services (inactive)
 Workpaper: C-6.3 Esc
 Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	3	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 332	\$ 178	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	45	4	-	-	-	-	-	-	-	-	-
Total Costs	<u>\$ 378</u>	<u>\$ 182</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS											
SDG&E	\$ 149	\$ 73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	228	110	-	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ 378</u>	<u>\$ 182</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS											
SDG&E	\$ 149	\$ 73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	228	110	-	-	-	-	-	-	-	-	-
Total Billed Costs	<u>\$ 378</u>	<u>\$ 182</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
 Division: C-Legal Compliance and Governance
 Department: C-6 Cybersecurity
 Cost Center: 1100-0383-Corporate Center Technology Services (inactive)
 Workpaper: C-6.4 Constant 2025
 Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	9	-	9	-	-	-	-	-	-	-	-
Total Costs	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	6	-	9	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS											
SDG&E	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	6	-	9	-	-	-	-	-	-	-	-
Total Billed Costs	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti

Division: C-Legal Compliance and Governance

Department: C-6 Cybersecurity

Cost Center: 1100-0383-Corporate Center Technology Services (inactive)

Workpaper: C-6.4 Esc

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	9	-	9	-	-	-	-	-	-	-	-
Total Costs	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	6	-	9	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS											
SDG&E	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	6	-	9	-	-	-	-	-	-	-	-
Total Billed Costs	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: I CORPORATE CENTER ADMINISTRATION

Department: D-Treasury Fees

Workpaper: D Constant 2025

Unit of Measure: N/A

	-----Adjusted Recorded-----					-----Forecast-----			----- Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	5,273	13,385	11,574	8,547	10,237	10,544	9,844	10,136	9,393	11,684	11,381
Total Costs	<u>\$ 5,273</u>	<u>\$ 13,385</u>	<u>\$ 11,574</u>	<u>\$ 8,547</u>	<u>\$ 10,237</u>	<u>\$ 10,544</u>	<u>\$ 9,844</u>	<u>\$ 10,136</u>	<u>\$ 9,393</u>	<u>\$ 11,684</u>	<u>\$ 11,381</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ 4,232	\$ 7,674	\$ 7,039	\$ 4,050	\$ 5,598	\$ 5,859	\$ 5,014	\$ 6,215	\$ 5,363	\$ 6,332	\$ 6,052
SoCalGas	1,041	5,711	4,535	4,497	4,639	4,685	4,831	3,921	4,030	5,351	5,329
Total Direct Assignments	<u>\$ 5,273</u>	<u>\$ 13,385</u>	<u>\$ 11,574</u>	<u>\$ 8,547</u>	<u>\$ 10,237</u>	<u>\$ 10,544</u>	<u>\$ 9,845</u>	<u>\$ 10,136</u>	<u>\$ 9,393</u>	<u>\$ 11,683</u>	<u>\$ 11,381</u>
ALLOCATIONS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS											
SDG&E	\$ 4,232	\$ 7,674	\$ 7,039	\$ 4,050	\$ 5,598	\$ 5,859	\$ 5,014	\$ 6,215	\$ 5,363	\$ 6,332	\$ 6,052
SoCalGas	1,041	5,711	4,535	4,497	4,639	4,685	4,831	3,921	4,030	5,351	5,329
Total Billed Costs	<u>\$ 5,273</u>	<u>\$ 13,385</u>	<u>\$ 11,574</u>	<u>\$ 8,547</u>	<u>\$ 10,237</u>	<u>\$ 10,544</u>	<u>\$ 9,845</u>	<u>\$ 10,136</u>	<u>\$ 9,393</u>	<u>\$ 11,683</u>	<u>\$ 11,381</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: I CORPORATE CENTER ADMINISTRATION
Department: I CORPORATE CENTER ADMINISTRATION
Cost Center: D-Treasury Fees
Workpaper: D Recon
Unit of Measure: N/A

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 5,598	\$ 4,639	\$ 10,237	-
<i>Direct Assignments</i>	<i>617</i>	<i>(718)</i>	<i>(101)</i>	
<i>Total</i>	<u><i>617</i></u>	<u><i>(718)</i></u>	<u><i>(101)</i></u>	
Change in Allocation Rates 2025 - 2028	-	-	-	
Total Change from 2025	617	(718)	(101)	-
2028 - TEST YEAR	<u>\$ 6,215</u>	<u>\$ 3,921</u>	<u>\$ 10,136</u>	<u>-</u>
Utility Allocation Rate	0.0%	0.0%	0.0%	
Allocations	\$ -	\$ -	\$ -	
Direct Assignments	<u>6,215</u>	<u>3,921</u>	<u>10,136</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 6,215</u>	<u>\$ 3,921</u>	<u>\$ 10,136</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti

Division: I CORPORATE CENTER ADMINISTRATION

Department: D-Finance & Bank Fees

Workpaper: D Esc

Unit of Measure: N/A

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	5,273	13,385	11,574	8,547	10,237	10,544	9,844	10,136	9,393	11,684	11,381
Total Costs	<u>\$ 5,273</u>	<u>\$ 13,385</u>	<u>\$ 11,574</u>	<u>\$ 8,547</u>	<u>\$ 10,237</u>	<u>\$ 10,544</u>	<u>\$ 9,844</u>	<u>\$ 10,136</u>	<u>\$ 9,393</u>	<u>\$ 11,684</u>	<u>\$ 11,381</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ 4,232	\$ 7,674	\$ 7,039	\$ 4,050	\$ 5,598	\$ 5,859	\$ 5,014	\$ 6,215	\$ 5,363	\$ 6,332	\$ 6,052
SoCalGas	1,041	5,711	4,535	4,497	4,639	4,685	4,831	3,921	4,030	5,351	5,329
Total Direct Assignments	<u>\$ 5,273</u>	<u>\$ 13,385</u>	<u>\$ 11,574</u>	<u>\$ 8,547</u>	<u>\$ 10,237</u>	<u>\$ 10,544</u>	<u>\$ 9,845</u>	<u>\$ 10,136</u>	<u>\$ 9,393</u>	<u>\$ 11,683</u>	<u>\$ 11,381</u>
ALLOCATIONS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS											
SDG&E	\$ 4,232	\$ 7,674	\$ 7,039	\$ 4,050	\$ 5,598	\$ 5,859	\$ 5,014	\$ 6,215	\$ 5,363	\$ 6,332	\$ 6,052
SoCalGas	1,041	5,711	4,535	4,497	4,639	4,685	4,831	3,921	4,030	5,351	5,329
Total Billed Costs	<u>\$ 5,273</u>	<u>\$ 13,385</u>	<u>\$ 11,574</u>	<u>\$ 8,547</u>	<u>\$ 10,237</u>	<u>\$ 10,544</u>	<u>\$ 9,845</u>	<u>\$ 10,136</u>	<u>\$ 9,393</u>	<u>\$ 11,683</u>	<u>\$ 11,381</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: D-Finance & Bank Fees

Department: D-1 Trustee & Rating Agency Fees

Workpaper: D-1 Constant 2025

Unit of Measure: N/A

	-----Adjusted Recorded-----					-----Forecast-----			----- Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	5,273	13,385	11,574	8,547	10,237	10,544	9,844	10,136	9,393	11,684	11,381
Total Costs	<u>\$ 5,273</u>	<u>\$ 13,385</u>	<u>\$ 11,574</u>	<u>\$ 8,547</u>	<u>\$ 10,237</u>	<u>\$ 10,544</u>	<u>\$ 9,844</u>	<u>\$ 10,136</u>	<u>\$ 9,393</u>	<u>\$ 11,684</u>	<u>\$ 11,381</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ 4,232	\$ 7,674	\$ 7,039	\$ 4,050	\$ 5,598	\$ 5,859	\$ 5,014	\$ 6,215	\$ 5,363	\$ 6,332	\$ 6,052
SoCalGas	1,041	5,711	4,535	4,497	4,639	4,685	4,831	3,921	4,030	5,351	5,329
Total Direct Assignments	<u>\$ 5,273</u>	<u>\$ 13,385</u>	<u>\$ 11,574</u>	<u>\$ 8,547</u>	<u>\$ 10,237</u>	<u>\$ 10,544</u>	<u>\$ 9,845</u>	<u>\$ 10,136</u>	<u>\$ 9,393</u>	<u>\$ 11,683</u>	<u>\$ 11,381</u>
ALLOCATIONS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS											
SDG&E	\$ 4,232	\$ 7,674	\$ 7,039	\$ 4,050	\$ 5,598	\$ 5,859	\$ 5,014	\$ 6,215	\$ 5,363	\$ 6,332	\$ 6,052
SoCalGas	1,041	5,711	4,535	4,497	4,639	4,685	4,831	3,921	4,030	5,351	5,329
Total Billed Costs	<u>\$ 5,273</u>	<u>\$ 13,385</u>	<u>\$ 11,574</u>	<u>\$ 8,547</u>	<u>\$ 10,237</u>	<u>\$ 10,544</u>	<u>\$ 9,845</u>	<u>\$ 10,136</u>	<u>\$ 9,393</u>	<u>\$ 11,683</u>	<u>\$ 11,381</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: D-Finance & Bank Fees
Department: D-Finance & Bank Fees
Cost Center: D-1 Trustee & Rating Agency Fees
Workpaper: D-1 Recon
Unit of Measure : N/A

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 5,598	\$ 4,639	\$ 10,237	-
<i>Direct Assignments</i>	<i>618</i>	<i>(718)</i>	<i>(100)</i>	
<i>Total</i>	<u><i>618</i></u>	<u><i>(718)</i></u>	<u><i>(100)</i></u>	
Change in Allocation Rates 2025 - 2028	-	-	-	
Total Change from 2025	618	(718)	(100)	-
2028 - TEST YEAR	<u>\$ 6,215</u>	<u>\$ 3,921</u>	<u>\$ 10,136</u>	<u>-</u>
Utility Allocation Rate	0.0%	0.0%	0.0%	
Allocations	\$ -	\$ -	\$ -	
Direct Assignments	<u>6,215</u>	<u>3,921</u>	<u>10,136</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 6,215</u>	<u>\$ 3,921</u>	<u>\$ 10,136</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: D-Finance & Bank Fees
Department: D-1 Trustee & Rating Agency Fees
Workpaper: D-1 Esc
Unit of Measure: N/A

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	5,273	13,385	11,574	8,547	10,237	10,544	9,844	10,136	9,393	11,684	11,381
Total Costs	<u>\$ 5,273</u>	<u>\$ 13,385</u>	<u>\$ 11,574</u>	<u>\$ 8,547</u>	<u>\$ 10,237</u>	<u>\$ 10,544</u>	<u>\$ 9,844</u>	<u>\$ 10,136</u>	<u>\$ 9,393</u>	<u>\$ 11,684</u>	<u>\$ 11,381</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ 4,232	\$ 7,674	\$ 7,039	\$ 4,050	\$ 5,598	\$ 5,859	\$ 5,014	\$ 6,215	\$ 5,363	\$ 6,332	\$ 6,052
SoCalGas	1,041	5,711	4,535	4,497	4,639	4,685	4,831	3,921	4,030	5,351	5,329
Total Direct Assignments	<u>\$ 5,273</u>	<u>\$ 13,385</u>	<u>\$ 11,574</u>	<u>\$ 8,547</u>	<u>\$ 10,237</u>	<u>\$ 10,544</u>	<u>\$ 9,845</u>	<u>\$ 10,136</u>	<u>\$ 9,393</u>	<u>\$ 11,683</u>	<u>\$ 11,381</u>
ALLOCATIONS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS											
SDG&E	\$ 4,232	\$ 7,674	\$ 7,039	\$ 4,050	\$ 5,598	\$ 5,859	\$ 5,014	\$ 6,215	\$ 5,363	\$ 6,332	\$ 6,052
SoCalGas	1,041	5,711	4,535	4,497	4,639	4,685	4,831	3,921	4,030	5,351	5,329
Total Billed Costs	<u>\$ 5,273</u>	<u>\$ 13,385</u>	<u>\$ 11,574</u>	<u>\$ 8,547</u>	<u>\$ 10,237</u>	<u>\$ 10,544</u>	<u>\$ 9,845</u>	<u>\$ 10,136</u>	<u>\$ 9,393</u>	<u>\$ 11,683</u>	<u>\$ 11,381</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: D-Finance & Bank Fees
Department: D-1 Trustee & Rating Agency Fees
Cost Center: 1100-0225-Corporate Trustee & Rating Agency Fees
Workpaper: D-1.1 Constant 2025
Unit of Measure: N/A

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	5,273	13,385	11,574	8,547	10,237	10,544	9,844	10,136	9,393	11,684	11,381
Total Costs	\$ 5,273	\$ 13,385	\$ 11,574	\$ 8,547	\$ 10,237	\$ 10,544	\$ 9,844	\$ 10,136	\$ 9,393	\$ 11,684	\$ 11,381
DIRECT ASSIGNMENTS											
SDG&E	\$ 4,232	\$ 7,674	\$ 7,039	\$ 4,050	\$ 5,598	\$ 5,859	\$ 5,014	\$ 6,215	\$ 5,363	\$ 6,332	\$ 6,052
SoCalGas	1,041	5,711	4,535	4,497	4,639	4,685	4,831	3,921	4,030	5,351	5,329
Total Direct Assignments	\$ 5,273	\$ 13,385	\$ 11,574	\$ 8,547	\$ 10,237	\$ 10,544	\$ 9,844	\$ 10,136	\$ 9,393	\$ 11,684	\$ 11,381
ALLOCATIONS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS											
SDG&E	\$ 4,232	\$ 7,674	\$ 7,039	\$ 4,050	\$ 5,598	\$ 5,859	\$ 5,014	\$ 6,215	\$ 5,363	\$ 6,332	\$ 6,052
SoCalGas	1,041	5,711	4,535	4,497	4,639	4,685	4,831	3,921	4,030	5,351	5,329
Total Billed Costs	\$ 5,273	\$ 13,385	\$ 11,574	\$ 8,547	\$ 10,237	\$ 10,544	\$ 9,844	\$ 10,136	\$ 9,393	\$ 11,684	\$ 11,381

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
 Test Year 2028 General Rate Case
 Allocation Reconciliation
 (2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: D-Finance & Bank Fees
Department: D-1 Trustee & Rating Agency Fees
Cost Center: 1100-0225-Corporate Trustee & Rating Agency Fees
Workpaper: D-1.1 Recon
Unit of Measure : N/A

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 5,598	\$ 4,639	\$ 10,237	-
<i>Direct Assignments</i>	<i>618</i>	<i>(718)</i>	<i>(100)</i>	
<i>Total</i>	<u><i>618</i></u>	<u><i>(718)</i></u>	<u><i>(100)</i></u>	
Change in Allocation Rates 2025 - 2028	-	-	-	
Total Change from 2025	618	(718)	(100)	-
2028 - TEST YEAR	<u>\$ 6,215</u>	<u>\$ 3,921</u>	<u>\$ 10,136</u>	-
Utility Allocation Rate	0.0%	0.0%	0.0%	
Allocations	\$ -	\$ -	\$ -	
Direct Assignments	6,215	3,921	10,136	
TOTAL 2028 ALLOCATIONS	<u>\$ 6,215</u>	<u>\$ 3,921</u>	<u>\$ 10,136</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
 (Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: D-Finance & Bank Fees
Department: D-1 Trustee & Rating Agency Fees
Cost Center: 1100-0225-Corporate Trustee & Rating Agency Fees
Workpaper: D-1.1 Esc
Unit of Measure: N/A

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	5,273	13,385	11,574	8,547	10,237	10,544	9,844	10,136	9,393	11,684	11,381
Total Costs	\$ 5,273	\$ 13,385	\$ 11,574	\$ 8,547	\$ 10,237	\$ 10,544	\$ 9,844	\$ 10,136	\$ 9,393	\$ 11,684	\$ 11,381
DIRECT ASSIGNMENTS											
SDG&E	\$ 4,232	\$ 7,674	\$ 7,039	\$ 4,050	\$ 5,598	\$ 5,859	\$ 5,014	\$ 6,215	\$ 5,363	\$ 6,332	\$ 6,052
SoCalGas	1,041	5,711	4,535	4,497	4,639	4,685	4,831	3,921	4,030	5,351	5,329
Total Direct Assignments	\$ 5,273	\$ 13,385	\$ 11,574	\$ 8,547	\$ 10,237	\$ 10,544	\$ 9,844	\$ 10,136	\$ 9,393	\$ 11,684	\$ 11,381
ALLOCATIONS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS											
SDG&E	\$ 4,232	\$ 7,674	\$ 7,039	\$ 4,050	\$ 5,598	\$ 5,859	\$ 5,014	\$ 6,215	\$ 5,363	\$ 6,332	\$ 6,052
SoCalGas	1,041	5,711	4,535	4,497	4,639	4,685	4,831	3,921	4,030	5,351	5,329
Total Billed Costs	\$ 5,273	\$ 13,385	\$ 11,574	\$ 8,547	\$ 10,237	\$ 10,544	\$ 9,844	\$ 10,136	\$ 9,393	\$ 11,684	\$ 11,381

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: I CORPORATE CENTER ADMINISTRATION

Department: E-Outside Legal Services

Workpaper: E Constant 2025

Unit of Measure: N/A

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	2,033	3,536	2,815	2,934	2,891	2,891	2,891	2,891	2,892	2,891	2,891
Total Costs	\$ 2,033	\$ 3,536	\$ 2,815	\$ 2,934	\$ 2,891	\$ 2,891	\$ 2,891	\$ 2,891	\$ 2,892	\$ 2,891	\$ 2,891
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 913	\$ 1,561	\$ 1,200	\$ 1,262	\$ 1,243	\$ 1,244	\$ 1,243	\$ 1,243	\$ 1,243	\$ 1,243	\$ 1,243
SoCalGas	1,121	1,975	1,615	1,672	1,648	1,648	1,648	1,648	1,648	1,648	1,648
Total Allocations	\$ 2,034	\$ 3,536	\$ 2,815	\$ 2,934	\$ 2,891	\$ 2,892	\$ 2,891	\$ 2,891	\$ 2,891	\$ 2,891	\$ 2,891
BILLED COSTS											
SDG&E	\$ 913	\$ 1,561	\$ 1,200	\$ 1,262	\$ 1,243	\$ 1,244	\$ 1,243	\$ 1,243	\$ 1,243	\$ 1,243	\$ 1,243
SoCalGas	1,121	1,975	1,615	1,672	1,648	1,648	1,648	1,648	1,648	1,648	1,648
Total Billed Costs	\$ 2,034	\$ 3,536	\$ 2,815	\$ 2,934	\$ 2,891	\$ 2,892	\$ 2,891	\$ 2,891	\$ 2,891	\$ 2,891	\$ 2,891

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: I CORPORATE CENTER ADMINISTRATION
Department: I CORPORATE CENTER ADMINISTRATION
Cost Center: E-Outside Legal Services
Workpaper: E Recon
Unit of Measure : N/A

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 1,243	\$ 1,648	\$ 2,891	-
<i>Direct Assignments</i>	-	-	-	
<i>Total</i>	-	-	-	
Change in Allocation Rates 2025 - 2028	-	-	-	
Total Change from 2025	-	-	-	-
2028 - TEST YEAR	<u>\$ 1,243</u>	<u>\$ 1,648</u>	<u>\$ 2,891</u>	<u>-</u>
MFBASIC	<u>40.3%</u>	<u>54.4%</u>	<u>94.7%</u>	
Allocations	\$ 1,243	\$ 1,648	\$ 2,891	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u>\$ 1,243</u>	<u>\$ 1,648</u>	<u>\$ 2,891</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti

Division: I CORPORATE CENTER ADMINISTRATION

Department: E-Outside Legal Services

Workpaper: E Esc

Unit of Measure: N/A

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	2,033	3,536	2,815	2,934	2,891	2,945	2,996	3,047	3,103	3,166	3,233
Total Costs	\$ 2,033	\$ 3,536	\$ 2,815	\$ 2,934	\$ 2,891	\$ 2,945	\$ 2,996	\$ 3,047	\$ 3,103	\$ 3,166	\$ 3,233
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 913	\$ 1,561	\$ 1,200	\$ 1,262	\$ 1,243	\$ 1,267	\$ 1,288	\$ 1,310	\$ 1,334	\$ 1,361	\$ 1,390
SoCalGas	1,121	1,975	1,615	1,672	1,648	1,679	1,708	1,737	1,768	1,805	1,843
Total Allocations	\$ 2,034	\$ 3,536	\$ 2,815	\$ 2,934	\$ 2,891	\$ 2,946	\$ 2,996	\$ 3,047	\$ 3,102	\$ 3,166	\$ 3,233
BILLED COSTS											
SDG&E	\$ 913	\$ 1,561	\$ 1,200	\$ 1,262	\$ 1,243	\$ 1,267	\$ 1,288	\$ 1,310	\$ 1,334	\$ 1,361	\$ 1,390
SoCalGas	1,121	1,975	1,615	1,672	1,648	1,679	1,708	1,737	1,768	1,805	1,843
Total Billed Costs	\$ 2,034	\$ 3,536	\$ 2,815	\$ 2,934	\$ 2,891	\$ 2,946	\$ 2,996	\$ 3,047	\$ 3,102	\$ 3,166	\$ 3,233

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: E-Outside Legal Services
Department: E-1 Outside Legal Services
Workpaper: E-1 Constant 2025
Unit of Measure: N/A

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	2,033	3,536	2,815	2,934	2,891	2,891	2,891	2,891	2,892	2,891	2,891
Total Costs	\$ 2,033	\$ 3,536	\$ 2,815	\$ 2,934	\$ 2,891	\$ 2,891	\$ 2,891	\$ 2,891	\$ 2,892	\$ 2,891	\$ 2,891
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 913	\$ 1,561	\$ 1,200	\$ 1,262	\$ 1,243	\$ 1,244	\$ 1,243	\$ 1,243	\$ 1,243	\$ 1,243	\$ 1,243
SoCalGas	1,121	1,975	1,615	1,672	1,648	1,648	1,648	1,648	1,648	1,648	1,648
Total Allocations	\$ 2,034	\$ 3,536	\$ 2,815	\$ 2,934	\$ 2,891	\$ 2,892	\$ 2,891	\$ 2,891	\$ 2,891	\$ 2,891	\$ 2,891
BILLED COSTS											
SDG&E	\$ 913	\$ 1,561	\$ 1,200	\$ 1,262	\$ 1,243	\$ 1,244	\$ 1,243	\$ 1,243	\$ 1,243	\$ 1,243	\$ 1,243
SoCalGas	1,121	1,975	1,615	1,672	1,648	1,648	1,648	1,648	1,648	1,648	1,648
Total Billed Costs	\$ 2,034	\$ 3,536	\$ 2,815	\$ 2,934	\$ 2,891	\$ 2,892	\$ 2,891	\$ 2,891	\$ 2,891	\$ 2,891	\$ 2,891

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: E-Outside Legal Services
Department: E-Outside Legal Services
Cost Center: E-1 Outside Legal Services
Workpaper: E-1 Recon
Unit of Measure : N/A

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 1,243	\$ 1,648	\$ 2,891	-
<i>Direct Assignments</i>	-	-	-	
<i>Total</i>	-	-	-	
Change in Allocation Rates 2025 - 2028	-	-	-	
Total Change from 2025	-	-	-	-
2028 - TEST YEAR	<u>\$ 1,243</u>	<u>\$ 1,648</u>	<u>\$ 2,891</u>	<u>-</u>
MFBASIC	40.3%	54.4%	94.7%	
Allocations	\$ 1,243	\$ 1,648	\$ 2,891	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u>\$ 1,243</u>	<u>\$ 1,648</u>	<u>\$ 2,891</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: E-Outside Legal Services
Department: E-1 Outside Legal Services
Workpaper: E-1 Esc
Unit of Measure: N/A

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	2,033	3,536	2,815	2,934	2,891	2,945	2,996	3,047	3,103	3,166	3,233
Total Costs	\$ 2,033	\$ 3,536	\$ 2,815	\$ 2,934	\$ 2,891	\$ 2,945	\$ 2,996	\$ 3,047	\$ 3,103	\$ 3,166	\$ 3,233
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 913	\$ 1,561	\$ 1,200	\$ 1,262	\$ 1,243	\$ 1,267	\$ 1,288	\$ 1,310	\$ 1,334	\$ 1,361	\$ 1,390
SoCalGas	1,121	1,975	1,615	1,672	1,648	1,679	1,708	1,737	1,768	1,805	1,843
Total Allocations	\$ 2,034	\$ 3,536	\$ 2,815	\$ 2,934	\$ 2,891	\$ 2,946	\$ 2,996	\$ 3,047	\$ 3,102	\$ 3,166	\$ 3,233
BILLED COSTS											
SDG&E	\$ 913	\$ 1,561	\$ 1,200	\$ 1,262	\$ 1,243	\$ 1,267	\$ 1,288	\$ 1,310	\$ 1,334	\$ 1,361	\$ 1,390
SoCalGas	1,121	1,975	1,615	1,672	1,648	1,679	1,708	1,737	1,768	1,805	1,843
Total Billed Costs	\$ 2,034	\$ 3,536	\$ 2,815	\$ 2,934	\$ 2,891	\$ 2,946	\$ 2,996	\$ 3,047	\$ 3,102	\$ 3,166	\$ 3,233

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: E-Outside Legal Services
Department: E-1 Outside Legal Services
Cost Center: 1100-0145-Outside Legal Services
Workpaper: E-1.1 Constant 2025
Unit of Measure: N/A

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	2,033	3,536	2,815	2,934	2,891	2,891	2,891	2,891	2,892	2,891	2,891
Total Costs	\$ 2,033	\$ 3,536	\$ 2,815	\$ 2,934	\$ 2,891	\$ 2,891	\$ 2,891	\$ 2,891	\$ 2,892	\$ 2,891	\$ 2,891
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 913	\$ 1,561	\$ 1,200	\$ 1,262	\$ 1,243	\$ 1,244	\$ 1,243	\$ 1,243	\$ 1,243	\$ 1,243	\$ 1,243
SoCalGas	1,121	1,975	1,615	1,672	1,648	1,648	1,648	1,648	1,648	1,648	1,648
Total Allocations	\$ 2,034	\$ 3,536	\$ 2,815	\$ 2,934	\$ 2,891	\$ 2,892	\$ 2,891	\$ 2,891	\$ 2,891	\$ 2,891	\$ 2,891
BILLED COSTS											
SDG&E	\$ 913	\$ 1,561	\$ 1,200	\$ 1,262	\$ 1,243	\$ 1,244	\$ 1,243	\$ 1,243	\$ 1,243	\$ 1,243	\$ 1,243
SoCalGas	1,121	1,975	1,615	1,672	1,648	1,648	1,648	1,648	1,648	1,648	1,648
Total Billed Costs	\$ 2,034	\$ 3,536	\$ 2,815	\$ 2,934	\$ 2,891	\$ 2,892	\$ 2,891	\$ 2,891	\$ 2,891	\$ 2,891	\$ 2,891

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: E-Outside Legal Services
Department: E-1 Outside Legal Services
Cost Center: 1100-0145-Outside Legal Services
Workpaper: E-1.1 Recon
Unit of Measure : N/A

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 1,243	\$ 1,648	\$ 2,891	-
<i>Direct Assignments</i>	-	-	-	
<i>Total</i>	-	-	-	
Change in Allocation Rates 2025 - 2028	-	-	-	
Total Change from 2025	-	-	-	-
2028 - TEST YEAR	<u>\$ 1,243</u>	<u>\$ 1,648</u>	<u>\$ 2,891</u>	<u>-</u>
MFBASIC	40.3%	54.3%	94.6%	
Allocations	\$ 1,243	\$ 1,648	\$ 2,891	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u>\$ 1,243</u>	<u>\$ 1,648</u>	<u>\$ 2,891</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: E-Outside Legal Services
Department: E-1 Outside Legal Services
Cost Center: 1100-0145-Outside Legal Services
Workpaper: E-1.1 Esc
Unit of Measure: N/A

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	2,033	3,536	2,815	2,934	2,891	2,945	2,996	3,047	3,103	3,166	3,233
Total Costs	\$ 2,033	\$ 3,536	\$ 2,815	\$ 2,934	\$ 2,891	\$ 2,945	\$ 2,996	\$ 3,047	\$ 3,103	\$ 3,166	\$ 3,233
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 913	\$ 1,561	\$ 1,200	\$ 1,262	\$ 1,243	\$ 1,267	\$ 1,288	\$ 1,310	\$ 1,334	\$ 1,361	\$ 1,390
SoCalGas	1,121	1,975	1,615	1,672	1,648	1,679	1,708	1,737	1,768	1,805	1,843
Total Allocations	\$ 2,034	\$ 3,536	\$ 2,815	\$ 2,934	\$ 2,891	\$ 2,946	\$ 2,996	\$ 3,047	\$ 3,102	\$ 3,166	\$ 3,233
BILLED COSTS											
SDG&E	\$ 913	\$ 1,561	\$ 1,200	\$ 1,262	\$ 1,243	\$ 1,267	\$ 1,288	\$ 1,310	\$ 1,334	\$ 1,361	\$ 1,390
SoCalGas	1,121	1,975	1,615	1,672	1,648	1,679	1,708	1,737	1,768	1,805	1,843
Total Billed Costs	\$ 2,034	\$ 3,536	\$ 2,815	\$ 2,934	\$ 2,891	\$ 2,946	\$ 2,996	\$ 3,047	\$ 3,102	\$ 3,166	\$ 3,233

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: I CORPORATE CENTER ADMINISTRATION

Department: F-Facilities and Assets

Workpaper: F Constant 2025

Unit of Measure: N/A

	-----Adjusted Recorded-----					-----Forecast-----			----- Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	19,744	18,034	15,307	15,188	14,400	13,686	14,887	21,760	22,157	22,561	22,750
Total Costs	\$ 19,747	\$ 18,034	\$ 15,307	\$ 15,188	\$ 14,400	\$ 13,686	\$ 14,887	\$ 21,760	\$ 22,157	\$ 22,561	\$ 22,750
DIRECT ASSIGNMENTS											
SDG&E	\$ 3,234	\$ 2,883	\$ 2,605	\$ 2,149	\$ 1,827	\$ 1,342	\$ 1,742	\$ 2,080	\$ 2,196	\$ 2,379	\$ 2,453
SoCalGas	3,407	2,495	2,052	1,695	1,391	1,082	1,431	1,361	1,414	1,477	1,471
Total Direct Assignments	\$ 6,641	\$ 5,378	\$ 4,657	\$ 3,844	\$ 3,218	\$ 2,424	\$ 3,173	\$ 3,441	\$ 3,610	\$ 3,856	\$ 3,924
ALLOCATIONS											
SDG&E	\$ 7,263	\$ 6,978	\$ 6,198	\$ 6,539	\$ 6,465	\$ 6,758	\$ 6,917	\$ 13,392	\$ 13,530	\$ 13,614	\$ 13,671
SoCalGas	5,842	5,679	4,452	4,805	4,718	4,505	4,796	4,927	5,018	5,091	5,154
Total Allocations	\$ 13,105	\$ 12,657	\$ 10,650	\$ 11,344	\$ 11,183	\$ 11,263	\$ 11,713	\$ 18,319	\$ 18,548	\$ 18,705	\$ 18,826
BILLED COSTS											
SDG&E	\$ 10,497	\$ 9,861	\$ 8,803	\$ 8,688	\$ 8,292	\$ 8,100	\$ 8,659	\$ 15,471	\$ 15,725	\$ 15,993	\$ 16,124
SoCalGas	9,250	8,174	6,504	6,500	6,108	5,586	6,228	6,289	6,432	6,568	6,625
Total Billed Costs	\$ 19,747	\$ 18,035	\$ 15,307	\$ 15,188	\$ 14,400	\$ 13,686	\$ 14,887	\$ 21,760	\$ 22,157	\$ 22,561	\$ 22,750

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: I CORPORATE CENTER ADMINISTRATION
Department: I CORPORATE CENTER ADMINISTRATION
Cost Center: F-Facilities and Assets
Workpaper: F Recon
Unit of Measure : N/A

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 8,292	\$ 6,108	\$ 14,400	-
<i>Contract Labor</i>	18	6	24	
<i>Govt Fees & Taxes</i>	793	284	1,077	
<i>Printing Postage</i>	1	1	2	
<i>Rent Maintenance</i>	(201)	(72)	(274)	
<i>Depreciation ROR</i>	(40)	(15)	(55)	
<i>Financing Bank Fees</i>	89	32	121	
<i>Direct Assignments</i>	253	(29)	224	
Total	<u>912</u>	<u>208</u>	<u>1,120</u>	
Change in Allocation Rates 2025 - 2028	<u>6,267</u>	<u>(27)</u>	<u>6,240</u>	
Total Change from 2025	7,179	181	7,360	-
2028 - TEST YEAR	<u>\$ 15,471</u>	<u>\$ 6,289</u>	<u>\$ 21,760</u>	-
Utility Allocation Rate	<u>62.6%</u>	<u>23.0%</u>	<u>85.6%</u>	
Allocations	\$ 13,392	\$ 4,927	\$ 18,319	
Direct Assignments	<u>2,080</u>	<u>1,361</u>	<u>3,441</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 15,471</u>	<u>\$ 6,289</u>	<u>\$ 21,760</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti

Division: I CORPORATE CENTER ADMINISTRATION

Department: F-Facilities and Assets

Workpaper: F Esc

Unit of Measure: N/A

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	19,744	18,034	15,307	15,188	14,400	13,860	15,226	22,535	23,212	23,932	24,457
Total Costs	\$ 19,747	\$ 18,034	\$ 15,307	\$ 15,188	\$ 14,400	\$ 13,860	\$ 15,226	\$ 22,535	\$ 23,212	\$ 23,932	\$ 24,457
DIRECT ASSIGNMENTS											
SDG&E	\$ 3,234	\$ 2,883	\$ 2,605	\$ 2,149	\$ 1,827	\$ 1,342	\$ 1,742	\$ 2,080	\$ 2,196	\$ 2,379	\$ 2,453
SoCalGas	3,407	2,495	2,052	1,695	1,391	1,082	1,431	1,361	1,414	1,477	1,471
Total Direct Assignments	\$ 6,641	\$ 5,378	\$ 4,657	\$ 3,844	\$ 3,218	\$ 2,424	\$ 3,173	\$ 3,441	\$ 3,610	\$ 3,856	\$ 3,924
ALLOCATIONS											
SDG&E	\$ 7,263	\$ 6,978	\$ 6,198	\$ 6,539	\$ 6,465	\$ 6,863	\$ 7,119	\$ 13,963	\$ 14,305	\$ 14,619	\$ 14,920
SoCalGas	5,842	5,679	4,452	4,805	4,718	4,574	4,933	5,131	5,298	5,457	5,613
Total Allocations	\$ 13,105	\$ 12,657	\$ 10,650	\$ 11,344	\$ 11,183	\$ 11,437	\$ 12,052	\$ 19,094	\$ 19,603	\$ 20,076	\$ 20,533
BILLED COSTS											
SDG&E	\$ 10,497	\$ 9,861	\$ 8,803	\$ 8,688	\$ 8,292	\$ 8,205	\$ 8,861	\$ 16,043	\$ 16,500	\$ 16,998	\$ 17,373
SoCalGas	9,250	8,174	6,504	6,500	6,108	5,655	6,365	6,493	6,712	6,934	7,084
Total Billed Costs	\$ 19,747	\$ 18,035	\$ 15,307	\$ 15,188	\$ 14,400	\$ 13,860	\$ 15,226	\$ 22,535	\$ 23,212	\$ 23,932	\$ 24,457

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-1 Depreciation Amortization
Workpaper: F Constant 2025
Unit of Measure: N/A

	-----Adjusted Recorded-----					-----Forecast-----			----- Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	6,589	5,378	4,654	3,842	3,216	2,421	3,171	3,439	3,607	3,854	3,922
Total Costs	\$ 6,589	\$ 5,378	\$ 4,654	\$ 3,842	\$ 3,216	\$ 2,421	\$ 3,171	\$ 3,439	\$ 3,607	\$ 3,854	\$ 3,922
DIRECT ASSIGNMENTS											
SDG&E	\$ 3,213	\$ 2,883	\$ 2,604	\$ 2,148	\$ 1,826	\$ 1,341	\$ 1,741	\$ 2,079	\$ 2,194	\$ 2,378	\$ 2,452
SoCalGas	3,377	2,495	2,050	1,693	1,389	1,080	1,430	1,360	1,413	1,476	1,470
Total Direct Assignments	\$ 6,590	\$ 5,378	\$ 4,654	\$ 3,841	\$ 3,215	\$ 2,421	\$ 3,171	\$ 3,439	\$ 3,607	\$ 3,854	\$ 3,922
ALLOCATIONS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS											
SDG&E	\$ 3,213	\$ 2,883	\$ 2,604	\$ 2,148	\$ 1,826	\$ 1,341	\$ 1,741	\$ 2,079	\$ 2,194	\$ 2,378	\$ 2,452
SoCalGas	3,377	2,495	2,050	1,693	1,389	1,080	1,430	1,360	1,413	1,476	1,470
Total Billed Costs	\$ 6,590	\$ 5,378	\$ 4,654	\$ 3,841	\$ 3,216	\$ 2,421	\$ 3,171	\$ 3,439	\$ 3,607	\$ 3,854	\$ 3,922

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-Facilities and Assets
Cost Center: F-1 Depreciation Amortization
Workpaper: F Recon
Unit of Measure : N/A

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 1,826	\$ 1,389	\$ 3,216	-
<i>Direct Assignments</i>	<i>253</i>	<i>(29)</i>	<i>223</i>	
<i>Total</i>	<u><i>253</i></u>	<u><i>(29)</i></u>	<u><i>223</i></u>	
Change in Allocation Rates 2025 - 2028	-	-	-	
Total Change from 2025	253	(29)	223	-
2028 - TEST YEAR	<u>\$ 2,079</u>	<u>\$ 1,360</u>	<u>\$ 3,439</u>	<u>-</u>
RETAIN	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	
Allocations	-	-	-	
Direct Assignments	<u>2,079</u>	<u>1,360</u>	<u>3,439</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 2,079</u>	<u>\$ 1,360</u>	<u>\$ 3,439</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-1 Depreciation Amortization
Workpaper: F Esc
Unit of Measure: N/A

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	6,589	5,378	4,654	3,842	3,216	2,421	3,171	3,439	3,607	3,854	3,922
Total Costs	<u>\$ 6,589</u>	<u>\$ 5,378</u>	<u>\$ 4,654</u>	<u>\$ 3,842</u>	<u>\$ 3,216</u>	<u>\$ 2,421</u>	<u>\$ 3,171</u>	<u>\$ 3,439</u>	<u>\$ 3,607</u>	<u>\$ 3,854</u>	<u>\$ 3,922</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ 3,213	\$ 2,883	\$ 2,604	\$ 2,148	\$ 1,826	\$ 1,341	\$ 1,741	\$ 2,079	\$ 2,194	\$ 2,378	\$ 2,452
SoCalGas	3,377	2,495	2,050	1,693	1,389	1,080	1,430	1,360	1,413	1,476	1,470
Total Direct Assignments	<u>\$ 6,590</u>	<u>\$ 5,378</u>	<u>\$ 4,654</u>	<u>\$ 3,841</u>	<u>\$ 3,215</u>	<u>\$ 2,421</u>	<u>\$ 3,171</u>	<u>\$ 3,439</u>	<u>\$ 3,607</u>	<u>\$ 3,854</u>	<u>\$ 3,922</u>
ALLOCATIONS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS											
SDG&E	\$ 3,213	\$ 2,883	\$ 2,604	\$ 2,148	\$ 1,826	\$ 1,341	\$ 1,741	\$ 2,079	\$ 2,194	\$ 2,378	\$ 2,452
SoCalGas	3,377	2,495	2,050	1,693	1,389	1,080	1,430	1,360	1,413	1,476	1,470
Total Billed Costs	<u>\$ 6,590</u>	<u>\$ 5,378</u>	<u>\$ 4,654</u>	<u>\$ 3,841</u>	<u>\$ 3,216</u>	<u>\$ 2,421</u>	<u>\$ 3,171</u>	<u>\$ 3,439</u>	<u>\$ 3,607</u>	<u>\$ 3,854</u>	<u>\$ 3,922</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
 Division: F-Facilities and Assets
 Department: F-1 Depreciation Amortization
 Cost Center: 1100-0248-Depreciation & Amortization
 Workpaper: F-1.1 Constant 2025
 Unit of Measure: N/A

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	6,589	5,378	4,654	3,842	3,216	2,421	3,171	3,439	3,607	3,854	3,922
Total Costs	<u>\$ 6,589</u>	<u>\$ 5,378</u>	<u>\$ 4,654</u>	<u>\$ 3,842</u>	<u>\$ 3,216</u>	<u>\$ 2,421</u>	<u>\$ 3,171</u>	<u>\$ 3,439</u>	<u>\$ 3,607</u>	<u>\$ 3,854</u>	<u>\$ 3,922</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ 3,213	\$ 2,883	\$ 2,604	\$ 2,148	\$ 1,826	\$ 1,341	\$ 1,741	\$ 2,079	\$ 2,194	\$ 2,378	\$ 2,452
SoCalGas	3,377	2,495	2,050	1,693	1,389	1,080	1,430	1,360	1,413	1,476	1,470
Total Direct Assignments	<u>\$ 6,589</u>	<u>\$ 5,378</u>	<u>\$ 4,654</u>	<u>\$ 3,842</u>	<u>\$ 3,216</u>	<u>\$ 2,421</u>	<u>\$ 3,171</u>	<u>\$ 3,439</u>	<u>\$ 3,607</u>	<u>\$ 3,854</u>	<u>\$ 3,922</u>
ALLOCATIONS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS											
SDG&E	\$ 3,213	\$ 2,883	\$ 2,604	\$ 2,148	\$ 1,826	\$ 1,341	\$ 1,741	\$ 2,079	\$ 2,194	\$ 2,378	\$ 2,452
SoCalGas	3,377	2,495	2,050	1,693	1,389	1,080	1,430	1,360	1,413	1,476	1,470
Total Billed Costs	<u>\$ 6,589</u>	<u>\$ 5,378</u>	<u>\$ 4,654</u>	<u>\$ 3,842</u>	<u>\$ 3,216</u>	<u>\$ 2,421</u>	<u>\$ 3,171</u>	<u>\$ 3,439</u>	<u>\$ 3,607</u>	<u>\$ 3,854</u>	<u>\$ 3,922</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-1 Depreciation Amortization
Cost Center: 1100-0248-Depreciation & Amortization
Workpaper: F-1.1 Recon
Unit of Measure : N/A

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 1,826	\$ 1,389	\$ 3,216	-
<i>Direct Assignments</i>	<i>253</i>	<i>(29)</i>	<i>223</i>	
<i>Total</i>	<u><i>253</i></u>	<u><i>(29)</i></u>	<u><i>223</i></u>	
Change in Allocation Rates 2025 - 2028	-	-	-	
Total Change from 2025	<u>253</u>	<u>(29)</u>	<u>223</u>	-
2028 - TEST YEAR	<u>\$ 2,079</u>	<u>\$ 1,360</u>	<u>\$ 3,439</u>	-
RETAIN	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	
Allocations	\$ -	\$ -	\$ -	
Direct Assignments	<u>2,079</u>	<u>1,360</u>	<u>3,439</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 2,079</u>	<u>\$ 1,360</u>	<u>\$ 3,439</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
 (Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-1 Depreciation Amortization
Cost Center: 1100-0248-Depreciation & Amortization
Workpaper: F-1.1 Esc
Unit of Measure: N/A

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	6,589	5,378	4,654	3,842	3,216	2,421	3,171	3,439	3,607	3,854	3,922
Total Costs	\$ 6,589	\$ 5,378	\$ 4,654	\$ 3,842	\$ 3,216	\$ 2,421	\$ 3,171	\$ 3,439	\$ 3,607	\$ 3,854	\$ 3,922
DIRECT ASSIGNMENTS											
SDG&E	\$ 3,213	\$ 2,883	\$ 2,604	\$ 2,148	\$ 1,826	\$ 1,341	\$ 1,741	\$ 2,079	\$ 2,194	\$ 2,378	\$ 2,452
SoCalGas	3,377	2,495	2,050	1,693	1,389	1,080	1,430	1,360	1,413	1,476	1,470
Total Direct Assignments	\$ 6,589	\$ 5,378	\$ 4,654	\$ 3,842	\$ 3,216	\$ 2,421	\$ 3,171	\$ 3,439	\$ 3,607	\$ 3,854	\$ 3,922
ALLOCATIONS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS											
SDG&E	\$ 3,213	\$ 2,883	\$ 2,604	\$ 2,148	\$ 1,826	\$ 1,341	\$ 1,741	\$ 2,079	\$ 2,194	\$ 2,378	\$ 2,452
SoCalGas	3,377	2,495	2,050	1,693	1,389	1,080	1,430	1,360	1,413	1,476	1,470
Total Billed Costs	\$ 6,589	\$ 5,378	\$ 4,654	\$ 3,842	\$ 3,216	\$ 2,421	\$ 3,171	\$ 3,439	\$ 3,607	\$ 3,854	\$ 3,922

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-2 Property Taxes
Workpaper: F Constant 2025
Unit of Measure: N/A

	-----Adjusted Recorded-----					-----Forecast-----			----- Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1,910	1,852	461	1,198	1,039	1,040	1,492	2,703	2,952	3,127	3,266
Total Costs	\$ 1,910	\$ 1,852	\$ 461	\$ 1,198	\$ 1,039	\$ 1,040	\$ 1,492	\$ 2,703	\$ 2,952	\$ 3,127	\$ 3,266
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
SoCalGas	-	-	1	1	1	1	1	1	1	1	1
Total Direct Assignments	\$ -	\$ -	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2
ALLOCATIONS											
SDG&E	\$ 1,066	\$ 1,029	\$ 271	\$ 695	\$ 603	\$ 627	\$ 886	\$ 1,988	\$ 2,166	\$ 2,290	\$ 2,386
SoCalGas	844	824	188	499	434	411	604	712	783	835	877
Total Allocations	\$ 1,910	\$ 1,853	\$ 459	\$ 1,194	\$ 1,037	\$ 1,038	\$ 1,490	\$ 2,700	\$ 2,949	\$ 3,125	\$ 3,263
BILLED COSTS											
SDG&E	\$ 1,066	\$ 1,029	\$ 272	\$ 697	\$ 604	\$ 628	\$ 887	\$ 1,989	\$ 2,168	\$ 2,291	\$ 2,387
SoCalGas	844	824	189	501	435	412	605	714	784	836	878
Total Billed Costs	\$ 1,910	\$ 1,853	\$ 461	\$ 1,198	\$ 1,039	\$ 1,040	\$ 1,492	\$ 2,703	\$ 2,952	\$ 3,127	\$ 3,265

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-Facilities and Assets
Cost Center: F-2 Property Taxes
Workpaper: F Recon
Unit of Measure : N/A

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 604	\$ 435	\$ 1,039	-
Insert lines to itemize details	793	284	1,077	
<i>Govt Fees & Taxes</i>	<i>793</i>	<i>284</i>	<i>1,077</i>	
Total	<u>793</u>	<u>284</u>	<u>1,077</u>	
Change in Allocation Rates 2025 - 2028	<u>592</u>	<u>(5)</u>	<u>587</u>	
Total Change from 2025	1,385	279	1,664	-
2028 - TEST YEAR	<u>\$ 1,989</u>	<u>\$ 714</u>	<u>\$ 2,703</u>	<u>-</u>
Utility Allocation Rate	<u>62.9%</u>	<u>22.6%</u>	<u>85.5%</u>	
Allocations	\$ 1,988	\$ 712	\$ 2,700	
Direct Assignments	<u>1</u>	<u>1</u>	<u>3</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 1,989</u>	<u>\$ 714</u>	<u>\$ 2,703</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-2 Property Taxes
Workpaper: F Esc
Unit of Measure: N/A

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1,910	1,852	461	1,198	1,039	1,040	1,492	2,703	2,952	3,127	3,266
Total Costs	<u>\$ 1,910</u>	<u>\$ 1,852</u>	<u>\$ 461</u>	<u>\$ 1,198</u>	<u>\$ 1,039</u>	<u>\$ 1,040</u>	<u>\$ 1,492</u>	<u>\$ 2,703</u>	<u>\$ 2,952</u>	<u>\$ 3,127</u>	<u>\$ 3,266</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
SoCalGas	-	-	1	1	1	1	1	1	1	1	1
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 2</u>
ALLOCATIONS											
SDG&E	\$ 1,066	\$ 1,029	\$ 271	\$ 695	\$ 603	\$ 627	\$ 886	\$ 1,988	\$ 2,166	\$ 2,290	\$ 2,386
SoCalGas	844	824	188	499	434	411	604	712	783	835	877
Total Allocations	<u>\$ 1,910</u>	<u>\$ 1,853</u>	<u>\$ 459</u>	<u>\$ 1,194</u>	<u>\$ 1,037</u>	<u>\$ 1,038</u>	<u>\$ 1,490</u>	<u>\$ 2,700</u>	<u>\$ 2,949</u>	<u>\$ 3,125</u>	<u>\$ 3,263</u>
BILLED COSTS											
SDG&E	\$ 1,066	\$ 1,029	\$ 272	\$ 697	\$ 604	\$ 628	\$ 887	\$ 1,989	\$ 2,168	\$ 2,291	\$ 2,387
SoCalGas	844	824	189	501	435	412	605	714	784	836	878
Total Billed Costs	<u>\$ 1,910</u>	<u>\$ 1,853</u>	<u>\$ 461</u>	<u>\$ 1,198</u>	<u>\$ 1,039</u>	<u>\$ 1,040</u>	<u>\$ 1,492</u>	<u>\$ 2,703</u>	<u>\$ 2,952</u>	<u>\$ 3,127</u>	<u>\$ 3,265</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-2 Property Taxes
Cost Center: 1100-0311-Property Taxes
Workpaper: F-2.1 Constant 2025
Unit of Measure: N/A

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1,910	1,852	461	1,198	1,039	1,040	1,492	2,703	2,952	3,127	3,266
Total Costs	\$ 1,910	\$ 1,852	\$ 461	\$ 1,198	\$ 1,039	\$ 1,040	\$ 1,492	\$ 2,703	\$ 2,952	\$ 3,127	\$ 3,266
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
SoCalGas	-	-	1	1	1	1	1	1	1	1	1
Total Direct Assignments	\$ -	\$ -	\$ 2	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3
ALLOCATIONS											
SDG&E	\$ 1,066	\$ 1,029	\$ 271	\$ 695	\$ 603	\$ 627	\$ 886	\$ 1,988	\$ 2,166	\$ 2,290	\$ 2,386
SoCalGas	844	824	188	499	434	411	604	712	783	835	877
Total Allocations	\$ 1,910	\$ 1,852	\$ 459	\$ 1,195	\$ 1,036	\$ 1,038	\$ 1,490	\$ 2,700	\$ 2,949	\$ 3,125	\$ 3,263
BILLED COSTS											
SDG&E	\$ 1,066	\$ 1,029	\$ 272	\$ 697	\$ 604	\$ 628	\$ 887	\$ 1,989	\$ 2,168	\$ 2,291	\$ 2,387
SoCalGas	844	824	189	501	435	412	605	714	784	836	878
Total Billed Costs	\$ 1,910	\$ 1,852	\$ 461	\$ 1,198	\$ 1,039	\$ 1,040	\$ 1,492	\$ 2,703	\$ 2,952	\$ 3,127	\$ 3,266

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-2 Property Taxes
Cost Center: 1100-0311-Property Taxes
Workpaper: F-2.1 Recon
Unit of Measure : N/A

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 604	\$ 435	\$ 1,039	-
<i>Govt Fees & Taxes</i>	<i>793</i>	<i>284</i>	<i>1,077</i>	
<i>Total</i>	<u><i>793</i></u>	<u><i>284</i></u>	<u><i>1,077</i></u>	
 Change in Allocation Rates 2025 - 2028	592	(5)	587	
Total Change from 2025	<u>1,385</u>	<u>279</u>	<u>1,664</u>	-
2028 - TEST YEAR	<u>\$ 1,989</u>	<u>\$ 714</u>	<u>\$ 2,703</u>	-
 CBHQNEW	<u>62.9%</u>	<u>22.6%</u>	<u>85.5%</u>	
Allocations	\$ 1,988	\$ 712	\$ 2,700	
Direct Assignments	<u>1</u>	<u>1</u>	<u>3</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 1,989</u>	<u>\$ 714</u>	<u>\$ 2,703</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
 (Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-2 Property Taxes
Cost Center: 1100-0311-Property Taxes
Workpaper: F-2.1 Esc
Unit of Measure: N/A

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ (1.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1,910	1,852	461	1,198	1,039	1,040	1,492	2,703	2,952	3,127	3,266
Total Costs	\$ 1,910	\$ 1,852	\$ 461	\$ 1,198	\$ 1,039	\$ 1,040	\$ 1,492	\$ 2,703	\$ 2,952	\$ 3,127	\$ 3,266
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
SoCalGas	-	-	1	1	1	1	1	1	1	1	1
Total Direct Assignments	\$ -	\$ -	\$ 2	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3
ALLOCATIONS											
SDG&E	\$ 1,066	\$ 1,029	\$ 271	\$ 695	\$ 603	\$ 627	\$ 886	\$ 1,988	\$ 2,166	\$ 2,290	\$ 2,386
SoCalGas	844	824	188	499	434	411	604	712	783	835	877
Total Allocations	\$ 1,910	\$ 1,852	\$ 459	\$ 1,195	\$ 1,036	\$ 1,038	\$ 1,490	\$ 2,700	\$ 2,949	\$ 3,125	\$ 3,263
BILLED COSTS											
SDG&E	\$ 1,066	\$ 1,029	\$ 272	\$ 697	\$ 604	\$ 628	\$ 887	\$ 1,989	\$ 2,168	\$ 2,291	\$ 2,387
SoCalGas	844	824	189	501	435	412	605	714	784	836	878
Total Billed Costs	\$ 1,910	\$ 1,852	\$ 461	\$ 1,198	\$ 1,039	\$ 1,040	\$ 1,492	\$ 2,703	\$ 2,952	\$ 3,127	\$ 3,266

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: F-Facilities and Assets

Department: F-3 Other Facilities and Assets

Workpaper: F Constant 2025

Unit of Measure: N/A

	-----Adjusted Recorded-----					-----Forecast-----			----- Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 3	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	11,244	10,804	10,191	10,148	10,146	10,225	10,224	15,617	15,598	15,580	15,562
Total Costs	\$ 11,247	\$ 10,804	\$ 10,191	\$ 10,147	\$ 10,146	\$ 10,225	\$ 10,224	\$ 15,617	\$ 15,598	\$ 15,580	\$ 15,562
DIRECT ASSIGNMENTS											
SDG&E	\$ 21	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	31	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 52	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 6,197	\$ 5,949	\$ 5,927	\$ 5,843	\$ 5,862	\$ 6,131	\$ 6,031	\$ 11,403	\$ 11,363	\$ 11,324	\$ 11,285
SoCalGas	4,998	4,855	4,264	4,306	4,284	4,094	4,193	4,214	4,235	4,256	4,277
Total Allocations	\$ 11,195	\$ 10,804	\$ 10,191	\$ 10,149	\$ 10,146	\$ 10,225	\$ 10,224	\$ 15,617	\$ 15,598	\$ 15,580	\$ 15,563
BILLED COSTS											
SDG&E	\$ 6,218	\$ 5,949	\$ 5,927	\$ 5,843	\$ 5,862	\$ 6,131	\$ 6,031	\$ 11,403	\$ 11,363	\$ 11,324	\$ 11,285
SoCalGas	5,029	4,855	4,264	4,306	4,284	4,094	4,193	4,214	4,235	4,256	4,277
Total Billed Costs	\$ 11,247	\$ 10,804	\$ 10,191	\$ 10,149	\$ 10,146	\$ 10,225	\$ 10,224	\$ 15,617	\$ 15,598	\$ 15,580	\$ 15,563

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-Facilities and Assets
Cost Center: F-3 Other Facilities and Assets
Workpaper: F Recon
Unit of Measure : N/A

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 5,862	\$ 4,284	\$ 10,146	-
<i>Contract Labor</i>	18	6	24	
<i>Printing Postage</i>	1	1	2	
<i>Rent Maintenance</i>	(201)	(72)	(274)	
<i>Depreciation ROR</i>	(40)	(15)	(55)	
<i>Financing Bank Fees</i>	89	32	121	
Total	<u>(134)</u>	<u>(47)</u>	<u>(181)</u>	
Change in Allocation Rates 2025 - 2028	<u>5,675</u>	<u>(22)</u>	<u>5,653</u>	
Total Change from 2025	5,541	(69)	5,472	-
2028 - TEST YEAR	<u>\$ 11,403</u>	<u>\$ 4,214</u>	<u>\$ 15,617</u>	<u>-</u>
Utility Allocation Rate	62.6%	23.1%	85.6%	
Allocations	\$ 11,403	\$ 4,214	\$ 15,617	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u>\$ 11,403</u>	<u>\$ 4,214</u>	<u>\$ 15,617</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti

Division: F-Facilities and Assets

Department: F-3 Other Facilities and Assets

Workpaper: F Esc

Unit of Measure: N/A

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	11,244	10,804	10,191	10,148	10,146	10,399	10,563	16,394	16,653	16,951	17,269
Total Costs	<u>\$ 11,247</u>	<u>\$ 10,804</u>	<u>\$ 10,191</u>	<u>\$ 10,148</u>	<u>\$ 10,146</u>	<u>\$ 10,399</u>	<u>\$ 10,563</u>	<u>\$ 16,394</u>	<u>\$ 16,653</u>	<u>\$ 16,951</u>	<u>\$ 17,269</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ 21	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	31	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 52</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS											
SDG&E	\$ 6,197	\$ 5,949	\$ 5,927	\$ 5,843	\$ 5,862	\$ 6,236	\$ 6,233	\$ 11,975	\$ 12,138	\$ 12,329	\$ 12,534
SoCalGas	4,998	4,855	4,264	4,306	4,284	4,163	4,330	4,419	4,515	4,622	4,736
Total Allocations	<u>\$ 11,195</u>	<u>\$ 10,804</u>	<u>\$ 10,191</u>	<u>\$ 10,149</u>	<u>\$ 10,146</u>	<u>\$ 10,399</u>	<u>\$ 10,563</u>	<u>\$ 16,394</u>	<u>\$ 16,653</u>	<u>\$ 16,951</u>	<u>\$ 17,270</u>
BILLED COSTS											
SDG&E	\$ 6,218	\$ 5,949	\$ 5,927	\$ 5,843	\$ 5,862	\$ 6,236	\$ 6,233	\$ 11,975	\$ 12,138	\$ 12,329	\$ 12,534
SoCalGas	5,029	4,855	4,264	4,306	4,284	4,163	4,330	4,419	4,515	4,622	4,736
Total Billed Costs	<u>\$ 11,247</u>	<u>\$ 10,804</u>	<u>\$ 10,191</u>	<u>\$ 10,149</u>	<u>\$ 10,146</u>	<u>\$ 10,399</u>	<u>\$ 10,563</u>	<u>\$ 16,394</u>	<u>\$ 16,653</u>	<u>\$ 16,951</u>	<u>\$ 17,270</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-3 Other Facilities and Assets
Cost Center: 1100-0032-HQ Rent Expense & Other Expense
Workpaper: F-3.1 Constant 2025
Unit of Measure: N/A

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	10,765	10,357	9,659	9,730	9,893	9,924	9,922	15,315	15,296	15,278	15,261
Total Costs	\$ 10,768	\$ 10,357	\$ 9,659	\$ 9,730	\$ 9,893	\$ 9,924	\$ 9,922	\$ 15,315	\$ 15,296	\$ 15,278	\$ 15,261
DIRECT ASSIGNMENTS											
SDG&E	\$ 21	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	31	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 51	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 5,983	\$ 5,751	\$ 5,700	\$ 5,663	\$ 5,753	\$ 5,997	\$ 5,901	\$ 11,274	\$ 11,235	\$ 11,197	\$ 11,159
SoCalGas	4,733	4,605	3,959	4,067	4,140	3,926	4,021	4,041	4,061	4,081	4,101
Total Allocations	\$ 10,716	\$ 10,357	\$ 9,659	\$ 9,730	\$ 9,893	\$ 9,923	\$ 9,922	\$ 15,315	\$ 15,296	\$ 15,278	\$ 15,261
BILLED COSTS											
SDG&E	\$ 6,004	\$ 5,751	\$ 5,700	\$ 5,663	\$ 5,753	\$ 5,997	\$ 5,901	\$ 11,274	\$ 11,235	\$ 11,197	\$ 11,159
SoCalGas	4,764	4,605	3,959	4,067	4,140	3,926	4,021	4,041	4,061	4,081	4,101
Total Billed Costs	\$ 10,768	\$ 10,357	\$ 9,659	\$ 9,730	\$ 9,893	\$ 9,923	\$ 9,922	\$ 15,315	\$ 15,296	\$ 15,278	\$ 15,261

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti

Division: F-Facilities and Assets

Department: F-3 Other Facilities and Assets

Cost Center: 1100-0032-HQ Rent Expense & Other Expense

Workpaper: F-3.1 Recon

Unit of Measure : N/A

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 5,753	\$ 4,140	\$ 9,893	-
<i>Contract Labor</i>	18	6	24	
<i>Printing Postage</i>	1	1	2	
<i>Rent Maintenance</i>	(112)	(40)	(153)	
<i>Depreciation ROR</i>	(40)	(15)	(55)	
Total	<u>(134)</u>	<u>(47)</u>	<u>(181)</u>	
Change in Allocation Rates 2025 - 2028	<u>5,654</u>	<u>(51)</u>	<u>5,603</u>	
Total Change from 2025	5,520	(98)	5,422	-
2028 - TEST YEAR	<u>\$ 11,274</u>	<u>\$ 4,041</u>	<u>\$ 15,315</u>	-
CBHQNEW	<u>62.9%</u>	<u>22.6%</u>	<u>85.5%</u>	
Allocations	\$ 11,274	\$ 4,041	\$ 15,315	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u>\$ 11,274</u>	<u>\$ 4,041</u>	<u>\$ 15,315</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
 (Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-3 Other Facilities and Assets
Cost Center: 1100-0032-HQ Rent Expense & Other Expense
Workpaper: F-3.1 Esc
Unit of Measure: N/A

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 3	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	10,765	10,357	9,659	9,730	9,893	10,098	10,261	16,092	16,351	16,649	16,968
Total Costs	\$ 10,768	\$ 10,357	\$ 9,659	\$ 9,730	\$ 9,893	\$ 10,098	\$ 10,261	\$ 16,092	\$ 16,351	\$ 16,649	\$ 16,968
DIRECT ASSIGNMENTS											
SDG&E	\$ 21	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	31	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 51	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 5,983	\$ 5,751	\$ 5,700	\$ 5,663	\$ 5,753	\$ 6,102	\$ 6,103	\$ 11,846	\$ 12,010	\$ 12,202	\$ 12,408
SoCalGas	4,733	4,605	3,959	4,067	4,140	3,995	4,158	4,246	4,341	4,447	4,560
Total Allocations	\$ 10,716	\$ 10,357	\$ 9,659	\$ 9,730	\$ 9,893	\$ 10,097	\$ 10,261	\$ 16,092	\$ 16,351	\$ 16,649	\$ 16,968
BILLED COSTS											
SDG&E	\$ 6,004	\$ 5,751	\$ 5,700	\$ 5,663	\$ 5,753	\$ 6,102	\$ 6,103	\$ 11,846	\$ 12,010	\$ 12,202	\$ 12,408
SoCalGas	4,764	4,605	3,959	4,067	4,140	3,995	4,158	4,246	4,341	4,447	4,560
Total Billed Costs	\$ 10,768	\$ 10,357	\$ 9,659	\$ 9,730	\$ 9,893	\$ 10,097	\$ 10,261	\$ 16,092	\$ 16,351	\$ 16,649	\$ 16,968

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-3 Other Facilities and Assets
Cost Center: 1100-0280 IT Help Desk - Corporate
Workpaper: F-3.2 Constant 2025
Unit of Measure: N/A

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	479	448	533	419	252	300	301	301	301	301	301
Total Costs	\$ 479	\$ 448	\$ 533	\$ 419	\$ 252	\$ 300	\$ 301	\$ 301	\$ 301	\$ 301	\$ 301
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 214	\$ 198	\$ 227	\$ 180	\$ 109	\$ 133	\$ 129	\$ 128	\$ 127	\$ 126	\$ 125
SoCalGas	265	250	306	239	144	167	172	173	174	175	176
Total Allocations	\$ 479	\$ 448	\$ 533	\$ 419	\$ 252	\$ 300	\$ 301	\$ 301	\$ 301	\$ 301	\$ 301
BILLED COSTS											
SDG&E	\$ 214	\$ 198	\$ 227	\$ 180	\$ 109	\$ 133	\$ 129	\$ 128	\$ 127	\$ 126	\$ 125
SoCalGas	265	250	306	239	144	167	172	173	174	175	176
Total Billed Costs	\$ 479	\$ 448	\$ 533	\$ 419	\$ 252	\$ 300	\$ 301	\$ 301	\$ 301	\$ 301	\$ 301

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-3 Other Facilities and Assets
Cost Center: 1100-0280 IT Help Desk - Corporate
Workpaper: F-3.2 Recon
Unit of Measure : N/A

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 109	\$ 144	\$ 252	-
<i>Total</i>	<u>-</u>	<u>-</u>	<u>-</u>	
Change in Allocation Rates 2025 - 2028	20	29	48	
Total Change from 2025	<u>20</u>	<u>29</u>	<u>48</u>	<u>-</u>
2028 - TEST YEAR	<u>\$ 128</u>	<u>\$ 173</u>	<u>\$ 301</u>	<u>-</u>
MFBASIC	40.3%	54.3%	94.7%	
Allocations	\$ 128	\$ 173	\$ 301	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 128</u>	<u>\$ 173</u>	<u>\$ 301</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
 (Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-3 Other Facilities and Assets
Cost Center: 1100-0280 IT Help Desk - Corporate
Workpaper: F-3.2 Esc
Unit of Measure: N/A

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	479	448	533	419	252	300	301	301	301	301	301
Total Costs	\$ 479	\$ 448	\$ 533	\$ 419	\$ 252	\$ 300	\$ 301	\$ 301	\$ 301	\$ 301	\$ 301
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 214	\$ 198	\$ 227	\$ 180	\$ 109	\$ 133	\$ 129	\$ 128	\$ 127	\$ 126	\$ 125
SoCalGas	\$ 265	\$ 250	\$ 306	\$ 239	\$ 144	\$ 167	\$ 172	\$ 173	\$ 174	\$ 175	\$ 176
Total Allocations	\$ 479	\$ 448	\$ 533	\$ 419	\$ 252	\$ 300	\$ 301	\$ 301	\$ 301	\$ 301	\$ 301
BILLED COSTS											
SDG&E	\$ 214	\$ 198	\$ 227	\$ 180	\$ 109	\$ 133	\$ 129	\$ 128	\$ 127	\$ 126	\$ 125
SoCalGas	265	250	306	239	144	167	172	173	174	175	176
Total Billed Costs	\$ 479	\$ 448	\$ 533	\$ 419	\$ 252	\$ 300	\$ 301	\$ 301	\$ 301	\$ 301	\$ 301

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-3 Other Facilities and Assets
Cost Center: 1100-0307-Ricoh Leases
Workpaper: F-3.3 Constant 2025
Unit of Measure: N/A

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	-	1	1	1	1	1	1	1
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>
BILLED COSTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
 Test Year 2028 General Rate Case
 Allocation Reconciliation
 (2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-3 Other Facilities and Assets
Cost Center: 1100-0307-Ricoh Leases
Workpaper: F-3.3 Recon
Unit of Measure : N/A

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ -	\$ -	\$ 1	-
<i>Rent Maintenance</i>	(89)	(32)	(121)	
<i>Financing Bank Fees</i>	89	32	121	
Total	<u>-</u>	<u>-</u>	<u>-</u>	
Change in Allocation Rates 2025 - 2028	1	-	1	
Total Change from 2025	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>
2028 - TEST YEAR	<u>\$1</u>	<u>\$0</u>	<u>\$1</u>	<u>-</u>
CBHQNEW	62.9%	22.6%	85.5%	
Allocations	\$ 1	\$ -	\$ 1	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 1</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: F-Facilities and Assets
Department: F-3 Other Facilities and Assets
Cost Center: 1100-0307-Ricoh Leases
Workpaper: F-3.3 Esc
Unit of Measure: N/A

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	-	1	1	1	1	1	1	1
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>
BILLED COSTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti

Division: I CORPORATE CENTER ADMINISTRATION

Department: G-Pension and Benefits

Workpaper: G Constant 2025

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			----- Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 15,566	\$ 15,200	\$ 15,795	\$ 18,003	\$ 24,519	\$ 21,289	\$ 20,833	\$ 21,086	\$ 21,201	\$ 21,269	\$ 21,337
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Total Costs	<u>\$ 15,566</u>	<u>\$ 15,200</u>	<u>\$ 15,795</u>	<u>\$ 18,003</u>	<u>\$ 24,519</u>	<u>\$ 21,289</u>	<u>\$ 20,833</u>	<u>\$ 21,086</u>	<u>\$ 21,201</u>	<u>\$ 21,269</u>	<u>\$ 21,337</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ 234	\$ 271	\$ 190	\$ 202	\$ 258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	506	387	257	254	230	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 740</u>	<u>\$ 658</u>	<u>\$ 447</u>	<u>\$ 456</u>	<u>\$ 488</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS											
SDG&E	\$ 6,867	\$ 6,709	\$ 6,904	\$ 8,025	\$ 10,953	\$ 10,159	\$ 9,803	\$ 9,951	\$ 9,951	\$ 9,950	\$ 9,944
SoCalGas	7,959	7,833	8,444	9,523	13,080	11,131	11,031	11,136	11,250	11,320	11,394
Total Allocations	<u>\$ 14,826</u>	<u>\$ 14,542</u>	<u>\$ 15,348</u>	<u>\$ 17,548</u>	<u>\$ 24,032</u>	<u>\$ 21,289</u>	<u>\$ 20,833</u>	<u>\$ 21,086</u>	<u>\$ 21,200</u>	<u>\$ 21,269</u>	<u>\$ 21,337</u>
BILLED COSTS											
SDG&E	\$ 7,101	\$ 6,981	\$ 7,094	\$ 8,226	\$ 11,210	\$ 10,159	\$ 9,803	\$ 9,951	\$ 9,951	\$ 9,950	\$ 9,944
SoCalGas	8,464	8,219	8,701	9,777	13,310	11,131	11,031	11,136	11,250	11,320	11,394
Total Billed Costs	<u>\$ 15,565</u>	<u>\$ 15,200</u>	<u>\$ 15,795</u>	<u>\$ 18,003</u>	<u>\$ 24,519</u>	<u>\$ 21,289</u>	<u>\$ 20,833</u>	<u>\$ 21,086</u>	<u>\$ 21,200</u>	<u>\$ 21,269</u>	<u>\$ 21,337</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(Forecast in Constant 2025 \$000's)**

Witness: Lisa A. Gigliotti
 Division: I CORPORATE CENTER ADMINISTRATION
 Department: I CORPORATE CENTER ADMINISTRATION
 Cost Center: G-Pension and Benefits
 Workpaper: G Recon
 Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 11,210	\$ 13,310	\$ 24,519	-
<i>Benefits</i>	<i>(4,114)</i>	<i>(4,609)</i>	<i>(8,723)</i>	
<i>Direct Assignments</i>	<i>(258)</i>	<i>(229)</i>	<i>(487)</i>	
Total	<u>(4,372)</u>	<u>(4,838)</u>	<u>(9,210)</u>	
Change in Allocation Rates 2025 - 2028	<u>3,112</u>	<u>2,665</u>	<u>5,777</u>	
Total Change from 2025	(1,260)	(2,173)	(3,433)	-
2028 - TEST YEAR	<u>\$ 9,951</u>	<u>\$ 11,136</u>	<u>\$ 21,086</u>	<u>-</u>
Utility Allocation Rate	<u>43.5%</u>	<u>48.6%</u>	<u>92.2%</u>	
Allocations	\$ 9,951	\$ 11,136	\$ 21,086	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u>\$ 9,951</u>	<u>\$ 11,136</u>	<u>\$ 21,086</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti

Division: I CORPORATE CENTER ADMINISTRATION

Department: G-Pension and Benefits

Workpaper: G Esc

Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 15,566	\$ 15,200	\$ 15,795	\$ 18,003	24,519	21,973	22,189	23,145	23,797	24,539	25,314
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Total Costs	<u>\$ 15,566</u>	<u>\$ 15,200</u>	<u>\$ 15,795</u>	<u>\$ 18,003</u>	<u>\$ 24,519</u>	<u>\$ 21,973</u>	<u>\$ 22,189</u>	<u>\$ 23,145</u>	<u>\$ 23,797</u>	<u>\$ 24,539</u>	<u>\$ 25,314</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ 234	\$ 271	\$ 190	\$ 202	\$ 258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	506	387	257	254	230	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 740</u>	<u>\$ 658</u>	<u>\$ 447</u>	<u>\$ 456</u>	<u>\$ 488</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS											
SDG&E	\$ 6,867	\$ 6,709	\$ 6,904	\$ 8,025	\$ 10,953	\$ 10,485	\$ 10,442	\$ 10,921	\$ 11,192	\$ 11,514	\$ 11,845
SoCalGas	7,959	7,833	8,444	9,523	13,080	11,488	11,748	12,224	12,604	13,025	13,468
Total Allocations	<u>\$ 14,826</u>	<u>\$ 14,542</u>	<u>\$ 15,348</u>	<u>\$ 17,548</u>	<u>\$ 24,032</u>	<u>\$ 21,973</u>	<u>\$ 22,190</u>	<u>\$ 23,145</u>	<u>\$ 23,797</u>	<u>\$ 24,539</u>	<u>\$ 25,314</u>
BILLED COSTS											
SDG&E	\$ 7,101	\$ 6,981	\$ 7,094	\$ 8,226	\$ 11,210	\$ 10,485	\$ 10,442	\$ 10,921	\$ 11,192	\$ 11,514	\$ 11,845
SoCalGas	8,464	8,219	8,701	9,777	13,310	11,488	11,748	12,224	12,604	13,025	13,468
Total Billed Costs	<u>\$ 15,565</u>	<u>\$ 15,200</u>	<u>\$ 15,795</u>	<u>\$ 18,003</u>	<u>\$ 24,519</u>	<u>\$ 21,973</u>	<u>\$ 22,190</u>	<u>\$ 23,145</u>	<u>\$ 23,797</u>	<u>\$ 24,539</u>	<u>\$ 25,314</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-1 Employee Benefits
Workpaper: G-1 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			----- Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 5,543	\$ 5,119	\$ 5,541	\$ 8,094	\$ 8,863	\$ 10,594	\$ 10,334	\$ 10,436	\$ 10,511	\$ 10,531	\$ 10,550
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Total Costs	<u>\$ 5,543</u>	<u>\$ 5,119</u>	<u>\$ 5,541</u>	<u>\$ 8,094</u>	<u>\$ 8,863</u>	<u>\$ 10,594</u>	<u>\$ 10,334</u>	<u>\$ 10,436</u>	<u>\$ 10,511</u>	<u>\$ 10,531</u>	<u>\$ 10,550</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ 96	\$ 119	\$ 73	\$ 90	\$ 73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	193	156	97	111	67	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 289</u>	<u>\$ 275</u>	<u>\$ 170</u>	<u>\$ 201</u>	<u>\$ 140</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS											
SDG&E	\$ 2,431	\$ 2,241	\$ 2,421	\$ 3,612	\$ 3,974	\$ 5,051	\$ 4,858	\$ 4,920	\$ 4,929	\$ 4,922	\$ 4,911
SoCalGas	2,824	2,603	2,950	4,280	4,749	5,542	5,475	5,515	5,581	5,608	5,638
Total Allocations	<u>\$ 5,255</u>	<u>\$ 4,844</u>	<u>\$ 5,371</u>	<u>\$ 7,892</u>	<u>\$ 8,724</u>	<u>\$ 10,594</u>	<u>\$ 10,334</u>	<u>\$ 10,436</u>	<u>\$ 10,511</u>	<u>\$ 10,531</u>	<u>\$ 10,550</u>
BILLED COSTS											
SDG&E	\$ 2,526	\$ 2,360	\$ 2,494	\$ 3,702	\$ 4,046	\$ 5,051	\$ 4,858	\$ 4,920	\$ 4,929	\$ 4,922	\$ 4,911
SoCalGas	3,017	2,759	3,047	4,391	4,816	5,542	5,475	5,515	5,581	5,608	5,638
Total Billed Costs	<u>\$ 5,543</u>	<u>\$ 5,119</u>	<u>\$ 5,541</u>	<u>\$ 8,093</u>	<u>\$ 8,863</u>	<u>\$ 10,594</u>	<u>\$ 10,334</u>	<u>\$ 10,436</u>	<u>\$ 10,511</u>	<u>\$ 10,531</u>	<u>\$ 10,550</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-Pension and Benefits
Cost Center: G-1 Employee Benefits
Workpaper: G-1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 4,046	\$ 4,816	\$ 8,863	-
<i>Benefits</i>	<i>(179)</i>	<i>(202)</i>	<i>(381)</i>	
<i>Direct Assignments</i>	<i>(73)</i>	<i>(67)</i>	<i>(140)</i>	
Total	<u>(252)</u>	<u>(269)</u>	<u>(521)</u>	
Change in Allocation Rates 2025 - 2028	1,126	968	2,093	
Total Change from 2025	<u>874</u>	<u>699</u>	<u>1,572</u>	-
2028 - TEST YEAR	<u>\$ 4,920</u>	<u>\$ 5,515</u>	<u>\$ 10,436</u>	<u>-</u>
Utility Allocation Rate	43.5%	48.7%	92.2%	
Allocations	\$ 4,920	\$ 5,515	\$ 10,436	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u>\$ 4,920</u>	<u>\$ 5,515</u>	<u>\$ 10,436</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-1 Employee Benefits
Workpaper: G-1 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 5,543	\$ 5,119	\$ 5,541	\$ 8,094	\$ 8,863	\$ 10,934	\$ 11,007	\$ 11,456	\$ 11,752	\$ 12,095	\$ 12,452
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Total Costs	<u>\$ 5,543</u>	<u>\$ 5,119</u>	<u>\$ 5,541</u>	<u>\$ 8,094</u>	<u>\$ 8,863</u>	<u>\$ 10,934</u>	<u>\$ 11,007</u>	<u>\$ 11,456</u>	<u>\$ 11,752</u>	<u>\$ 12,095</u>	<u>\$ 12,452</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ 96	\$ 119	\$ 73	\$ 90	\$ 73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	193	156	97	111	67	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 289</u>	<u>\$ 275</u>	<u>\$ 170</u>	<u>\$ 201</u>	<u>\$ 140</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS											
SDG&E	\$ 2,431	\$ 2,241	\$ 2,421	\$ 3,612	\$ 3,974	\$ 5,214	\$ 5,175	\$ 5,401	\$ 5,523	\$ 5,670	\$ 5,821
SoCalGas	2,824	2,603	2,950	4,280	4,749	5,720	5,832	6,054	6,229	6,425	6,630
Total Allocations	<u>\$ 5,255</u>	<u>\$ 4,844</u>	<u>\$ 5,371</u>	<u>\$ 7,892</u>	<u>\$ 8,724</u>	<u>\$ 10,934</u>	<u>\$ 11,006</u>	<u>\$ 11,456</u>	<u>\$ 11,752</u>	<u>\$ 12,094</u>	<u>\$ 12,452</u>
BILLED COSTS											
SDG&E	\$ 2,526	\$ 2,360	\$ 2,494	\$ 3,702	\$ 4,046	\$ 5,214	\$ 5,175	\$ 5,401	\$ 5,523	\$ 5,670	\$ 5,821
SoCalGas	3,017	2,759	3,047	4,391	4,816	5,720	5,832	6,054	6,229	6,425	6,630
Total Billed Costs	<u>\$ 5,543</u>	<u>\$ 5,119</u>	<u>\$ 5,541</u>	<u>\$ 8,093</u>	<u>\$ 8,863</u>	<u>\$ 10,934</u>	<u>\$ 11,006</u>	<u>\$ 11,456</u>	<u>\$ 11,752</u>	<u>\$ 12,094</u>	<u>\$ 12,452</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-1 Employee Benefits
Cost Center: 1100-0802-P&B OVERHEAD
Workpaper: G-1.1 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 5,543	\$ 5,119	\$ 5,541	\$ 8,094	\$ 8,863	\$ 10,594	\$ 10,334	\$ 10,436	\$ 10,511	\$ 10,531	\$ 10,550
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Total Costs	\$ 5,543	\$ 5,119	\$ 5,541	\$ 8,094	\$ 8,863	\$ 10,594	\$ 10,334	\$ 10,436	\$ 10,511	\$ 10,531	\$ 10,550
DIRECT ASSIGNMENTS											
SDG&E	\$ 96	\$ 119	\$ 73	\$ 90	\$ 73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	193	156	97	111	67	-	-	-	-	-	-
Total Direct Assignments	\$ 288	\$ 275	\$ 170	\$ 202	\$ 140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 2,431	\$ 2,241	\$ 2,421	\$ 3,612	\$ 3,974	\$ 5,051	\$ 4,858	\$ 4,920	\$ 4,929	\$ 4,922	\$ 4,911
SoCalGas	2,824	2,603	2,950	4,280	4,749	5,542	5,475	5,515	5,581	5,608	5,638
Total Allocations	\$ 5,255	\$ 4,844	\$ 5,371	\$ 7,892	\$ 8,724	\$ 10,594	\$ 10,334	\$ 10,436	\$ 10,511	\$ 10,531	\$ 10,550
BILLED COSTS											
SDG&E	\$ 2,526	\$ 2,360	\$ 2,494	\$ 3,702	\$ 4,046	\$ 5,051	\$ 4,858	\$ 4,920	\$ 4,929	\$ 4,922	\$ 4,911
SoCalGas	3,017	2,759	3,047	4,391	4,816	5,542	5,475	5,515	5,581	5,608	5,638
Total Billed Costs	\$ 5,543	\$ 5,119	\$ 5,541	\$ 8,094	\$ 8,863	\$ 10,594	\$ 10,334	\$ 10,436	\$ 10,511	\$ 10,531	\$ 10,550

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-1 Employee Benefits
Cost Center: 1100-0802-P&B OVERHEAD
Workpaper: G-1.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 4,046	\$ 4,816	\$ 8,863	-
<i>Benefits</i>	<i>(179)</i>	<i>(202)</i>	<i>(381)</i>	
<i>Direct Assignments</i>	<i>(73)</i>	<i>(67)</i>	<i>(140)</i>	
Total	<u>(252)</u>	<u>(269)</u>	<u>(521)</u>	
Change in Allocation Rates 2025 - 2028	1,126	968	2,093	
Total Change from 2025	<u>874</u>	<u>699</u>	<u>1,572</u>	-
2028 - TEST YEAR	<u>\$ 4,920</u>	<u>\$ 5,515</u>	<u>\$ 10,436</u>	-
CCAllocationMethod	<u>43.5%</u>	<u>48.7%</u>	<u>92.2%</u>	
Allocations	\$ 4,920	\$ 5,515	\$ 10,436	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u>\$ 4,920</u>	<u>\$ 5,515</u>	<u>\$ 10,436</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-1 Employee Benefits
Cost Center: 1100-0802-P&B OVERHEAD
Workpaper: G-1.1 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 5,543	\$ 5,119	\$ 5,541	\$ 8,094	\$ 8,863	\$ 10,934	\$ 11,007	\$ 11,456	\$ 11,752	\$ 12,095	\$ 12,452
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Total Costs	<u>\$ 5,543</u>	<u>\$ 5,119</u>	<u>\$ 5,541</u>	<u>\$ 8,094</u>	<u>\$ 8,863</u>	<u>\$ 10,934</u>	<u>\$ 11,007</u>	<u>\$ 11,456</u>	<u>\$ 11,752</u>	<u>\$ 12,095</u>	<u>\$ 12,452</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ 96	\$ 119	\$ 73	\$ 90	\$ 73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	193	156	97	111	67	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 288</u>	<u>\$ 275</u>	<u>\$ 170</u>	<u>\$ 202</u>	<u>\$ 140</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS											
SDG&E	\$ 2,431	\$ 2,241	\$ 2,421	\$ 3,612	\$ 3,974	\$ 5,214	\$ 5,175	\$ 5,401	\$ 5,523	\$ 5,670	\$ 5,821
SoCalGas	2,824	2,603	2,950	4,280	4,749	5,720	5,832	6,054	6,229	6,425	6,630
Total Allocations	<u>\$ 5,255</u>	<u>\$ 4,844</u>	<u>\$ 5,371</u>	<u>\$ 7,892</u>	<u>\$ 8,724</u>	<u>\$ 10,934</u>	<u>\$ 11,006</u>	<u>\$ 11,456</u>	<u>\$ 11,752</u>	<u>\$ 12,094</u>	<u>\$ 12,452</u>
BILLED COSTS											
SDG&E	\$ 2,526	\$ 2,360	\$ 2,494	\$ 3,702	\$ 4,046	\$ 5,214	\$ 5,175	\$ 5,401	\$ 5,523	\$ 5,670	\$ 5,821
SoCalGas	3,017	2,759	3,047	4,391	4,816	5,720	5,832	6,054	6,229	6,425	6,630
Total Billed Costs	<u>\$ 5,543</u>	<u>\$ 5,119</u>	<u>\$ 5,541</u>	<u>\$ 8,094</u>	<u>\$ 8,863</u>	<u>\$ 10,934</u>	<u>\$ 11,006</u>	<u>\$ 11,456</u>	<u>\$ 11,752</u>	<u>\$ 12,094</u>	<u>\$ 12,452</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-2 Payroll Taxes
Workpaper: G-2 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			----- Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 2,828	\$ 3,029	\$ 3,060	\$ 3,495	\$ 4,287	\$ 3,362	\$ 3,299	\$ 3,349	\$ 3,401	\$ 3,427	\$ 3,454
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Total Costs	<u><u>\$ 2,828</u></u>	<u><u>\$ 3,029</u></u>	<u><u>\$ 3,060</u></u>	<u><u>\$ 3,495</u></u>	<u><u>\$ 4,287</u></u>	<u><u>\$ 3,362</u></u>	<u><u>\$ 3,299</u></u>	<u><u>\$ 3,349</u></u>	<u><u>\$ 3,401</u></u>	<u><u>\$ 3,427</u></u>	<u><u>\$ 3,454</u></u>
DIRECT ASSIGNMENTS											
SDG&E	\$ 44	\$ 54	\$ 45	\$ 38	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	97	74	63	63	54	-	-	-	-	-	-
Total Direct Assignments	<u><u>\$ 141</u></u>	<u><u>\$ 128</u></u>	<u><u>\$ 108</u></u>	<u><u>\$ 101</u></u>	<u><u>\$ 114</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
ALLOCATIONS											
SDG&E	\$ 1,248	\$ 1,336	\$ 1,332	\$ 1,550	\$ 1,902	\$ 1,601	\$ 1,548	\$ 1,577	\$ 1,593	\$ 1,599	\$ 1,606
SoCalGas	1,439	1,564	1,619	1,844	2,271	1,762	1,752	1,773	1,810	1,828	1,849
Total Allocations	<u><u>\$ 2,687</u></u>	<u><u>\$ 2,900</u></u>	<u><u>\$ 2,951</u></u>	<u><u>\$ 3,394</u></u>	<u><u>\$ 4,172</u></u>	<u><u>\$ 3,362</u></u>	<u><u>\$ 3,299</u></u>	<u><u>\$ 3,349</u></u>	<u><u>\$ 3,402</u></u>	<u><u>\$ 3,426</u></u>	<u><u>\$ 3,454</u></u>
BILLED COSTS											
SDG&E	\$ 1,292	\$ 1,391	\$ 1,377	\$ 1,588	\$ 1,962	\$ 1,601	\$ 1,548	\$ 1,577	\$ 1,593	\$ 1,599	\$ 1,606
SoCalGas	1,536	1,638	1,683	1,907	2,326	1,762	1,752	1,773	1,810	1,828	1,849
Total Billed Costs	<u><u>\$ 2,828</u></u>	<u><u>\$ 3,029</u></u>	<u><u>\$ 3,060</u></u>	<u><u>\$ 3,495</u></u>	<u><u>\$ 4,287</u></u>	<u><u>\$ 3,362</u></u>	<u><u>\$ 3,299</u></u>	<u><u>\$ 3,349</u></u>	<u><u>\$ 3,402</u></u>	<u><u>\$ 3,426</u></u>	<u><u>\$ 3,454</u></u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-Pension and Benefits
Cost Center: G-2 Payroll Taxes
Workpaper: G-2 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 1,962	\$ 2,326	\$ 4,287	-
<i>Benefits</i>	<i>(872)</i>	<i>(977)</i>	<i>(1,849)</i>	
<i>Direct Assignments</i>	<i>(60)</i>	<i>(54)</i>	<i>(114)</i>	
<i>Total</i>	<u><i>(932)</i></u>	<u><i>(1,031)</i></u>	<u><i>(1,963)</i></u>	
Change in Allocation Rates 2025 - 2028	546	479	1,025	
Total Change from 2025	<u>(386)</u>	<u>(552)</u>	<u>(938)</u>	-
2028 - TEST YEAR	<u>\$ 1,577</u>	<u>\$ 1,773</u>	<u>\$ 3,349</u>	<u>-</u>
Utility Allocation Rate	43.5%	48.8%	92.2%	
Allocations	\$ 1,577	\$ 1,773	\$ 3,349	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2028 ALLOCATIONS	\$ 1,577	\$ 1,773	\$ 3,349	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-2 Payroll Taxes
Workpaper: G-2 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 2,828	\$ 3,029	\$ 3,060	\$ 3,495	\$ 4,287	\$ 3,470	\$ 3,514	\$ 3,676	\$ 3,787	\$ 3,913	\$ 4,045
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Total Costs	<u>\$ 2,828</u>	<u>\$ 3,029</u>	<u>\$ 3,060</u>	<u>\$ 3,495</u>	<u>\$ 4,287</u>	<u>\$ 3,470</u>	<u>\$ 3,514</u>	<u>\$ 3,676</u>	<u>\$ 3,787</u>	<u>\$ 3,913</u>	<u>\$ 4,045</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ 44	\$ 54	\$ 45	\$ 38	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	97	74	63	63	54	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 141</u>	<u>\$ 128</u>	<u>\$ 108</u>	<u>\$ 101</u>	<u>\$ 114</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS											
SDG&E	\$ 1,248	\$ 1,336	\$ 1,332	\$ 1,550	\$ 1,902	\$ 1,651	\$ 1,649	\$ 1,731	\$ 1,777	\$ 1,831	\$ 1,887
SoCalGas	1,439	1,564	1,619	1,844	2,271	1,818	1,865	1,946	2,011	2,082	2,157
Total Allocations	<u>\$ 2,687</u>	<u>\$ 2,900</u>	<u>\$ 2,951</u>	<u>\$ 3,394</u>	<u>\$ 4,172</u>	<u>\$ 3,470</u>	<u>\$ 3,514</u>	<u>\$ 3,676</u>	<u>\$ 3,788</u>	<u>\$ 3,912</u>	<u>\$ 4,045</u>
BILLED COSTS											
SDG&E	\$ 1,292	\$ 1,391	\$ 1,377	\$ 1,588	\$ 1,962	\$ 1,651	\$ 1,649	\$ 1,731	\$ 1,777	\$ 1,831	\$ 1,887
SoCalGas	1,536	1,638	1,683	1,907	2,326	1,818	1,865	1,946	2,011	2,082	2,157
Total Billed Costs	<u>\$ 2,828</u>	<u>\$ 3,029</u>	<u>\$ 3,060</u>	<u>\$ 3,495</u>	<u>\$ 4,287</u>	<u>\$ 3,470</u>	<u>\$ 3,514</u>	<u>\$ 3,676</u>	<u>\$ 3,788</u>	<u>\$ 3,912</u>	<u>\$ 4,045</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-2 Payroll Taxes
Cost Center: 1100-0803-PAYROLL TAX
Workpaper: G-2.1 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 2,828	\$ 3,029	\$ 3,060	\$ 3,495	\$ 4,287	\$ 3,362	\$ 3,299	\$ 3,350	\$ 3,401	\$ 3,427	\$ 3,454
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Total Costs	\$ 2,828	\$ 3,029	\$ 3,060	\$ 3,495	\$ 4,287	\$ 3,362	\$ 3,299	\$ 3,350	\$ 3,401	\$ 3,427	\$ 3,454
DIRECT ASSIGNMENTS											
SDG&E	\$ 44	\$ 54	\$ 45	\$ 38	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	97	74	63	63	54	-	-	-	-	-	-
Total Direct Assignments	\$ 141	\$ 128	\$ 108	\$ 101	\$ 114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 1,248	\$ 1,336	\$ 1,332	\$ 1,550	\$ 1,902	\$ 1,601	\$ 1,548	\$ 1,577	\$ 1,593	\$ 1,599	\$ 1,606
SoCalGas	1,439	1,564	1,619	1,844	2,271	1,762	1,752	1,773	1,810	1,828	1,849
Total Allocations	\$ 2,687	\$ 2,900	\$ 2,951	\$ 3,393	\$ 4,172	\$ 3,362	\$ 3,299	\$ 3,350	\$ 3,402	\$ 3,426	\$ 3,454
BILLED COSTS											
SDG&E	\$ 1,292	\$ 1,391	\$ 1,377	\$ 1,588	\$ 1,962	\$ 1,601	\$ 1,548	\$ 1,577	\$ 1,593	\$ 1,599	\$ 1,606
SoCalGas	1,536	1,638	1,683	1,907	2,326	1,762	1,752	1,773	1,810	1,828	1,849
Total Billed Costs	\$ 2,828	\$ 3,029	\$ 3,060	\$ 3,495	\$ 4,287	\$ 3,362	\$ 3,299	\$ 3,350	\$ 3,402	\$ 3,426	\$ 3,454

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
 Test Year 2028 General Rate Case
 Allocation Reconciliation
 (2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-2 Payroll Taxes
Cost Center: 1100-0803-PAYROLL TAX
Workpaper: G-2.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 1,962	\$ 2,326	\$ 4,287	-
<i>Benefits</i>	<i>(872)</i>	<i>(977)</i>	<i>(1,849)</i>	
<i>Direct Assignments</i>	<i>(60)</i>	<i>(54)</i>	<i>(114)</i>	
Total	<u><u>(932)</u></u>	<u><u>(1,031)</u></u>	<u><u>(1,963)</u></u>	
Change in Allocation Rates 2025 - 2028	546	479	1,025	
Total Change from 2025	<u>(386)</u>	<u>(552)</u>	<u>(938)</u>	-
2028 - TEST YEAR	<u><u>\$ 1,577</u></u>	<u><u>\$ 1,773</u></u>	<u><u>\$ 3,350</u></u>	-
CCAllocationMethod	43.5%	48.8%	92.2%	
Allocations	\$ 1,577	\$ 1,773	\$ 3,350	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u><u>\$ 1,577</u></u>	<u><u>\$ 1,773</u></u>	<u><u>\$ 3,350</u></u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-2 Payroll Taxes
Cost Center: 1100-0803-PAYROLL TAX
Workpaper: G-2.1 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 2,828	\$ 3,029	\$ 3,060	\$ 3,495	\$ 4,287	\$ 3,470	\$ 3,514	\$ 3,676	\$ 3,787	\$ 3,913	\$ 4,045
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Total Costs	\$ 2,828	\$ 3,029	\$ 3,060	\$ 3,495	\$ 4,287	\$ 3,470	\$ 3,514	\$ 3,676	\$ 3,787	\$ 3,913	\$ 4,045
DIRECT ASSIGNMENTS											
SDG&E	\$ 44	\$ 54	\$ 45	\$ 38	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	97	74	63	63	54	-	-	-	-	-	-
Total Direct Assignments	\$ 141	\$ 128	\$ 108	\$ 101	\$ 114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 1,248	\$ 1,336	\$ 1,332	\$ 1,550	\$ 1,902	\$ 1,651	\$ 1,649	\$ 1,731	\$ 1,777	\$ 1,831	\$ 1,887
SoCalGas	1,439	1,564	1,619	1,844	2,271	1,818	1,865	1,946	2,011	2,082	2,157
Total Allocations	\$ 2,687	\$ 2,900	\$ 2,951	\$ 3,393	\$ 4,172	\$ 3,470	\$ 3,514	\$ 3,676	\$ 3,788	\$ 3,912	\$ 4,045
BILLED COSTS											
SDG&E	\$ 1,292	\$ 1,391	\$ 1,377	\$ 1,588	\$ 1,962	\$ 1,651	\$ 1,649	\$ 1,731	\$ 1,777	\$ 1,831	\$ 1,887
SoCalGas	1,536	1,638	1,683	1,907	2,326	1,818	1,865	1,946	2,011	2,082	2,157
Total Billed Costs	\$ 2,828	\$ 3,029	\$ 3,060	\$ 3,495	\$ 4,287	\$ 3,470	\$ 3,514	\$ 3,676	\$ 3,788	\$ 3,912	\$ 4,045

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-3 Incentive Compensation
Workpaper: G-3 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			----- Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 7,195	\$ 7,052	\$ 7,194	\$ 6,415	\$ 11,370	\$ 7,333	\$ 7,200	\$ 7,302	\$ 7,288	\$ 7,311	\$ 7,334
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Total Costs	\$ 7,195	\$ 7,052	\$ 7,194	\$ 6,415	\$ 11,370	\$ 7,333	\$ 7,200	\$ 7,302	\$ 7,288	\$ 7,311	\$ 7,334
DIRECT ASSIGNMENTS											
SDG&E	\$ 95	\$ 98	\$ 72	\$ 73	\$ 125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	216	156	96	80	108	-	-	-	-	-	-
Total Direct Assignments	\$ 311	\$ 254	\$ 168	\$ 153	\$ 233	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 3,189	\$ 3,132	\$ 3,151	\$ 2,863	\$ 5,076	\$ 3,506	\$ 3,396	\$ 3,453	\$ 3,429	\$ 3,428	\$ 3,426
SoCalGas	3,696	3,666	3,875	3,400	6,060	3,828	3,804	3,849	3,860	3,883	3,908
Total Allocations	\$ 6,885	\$ 6,798	\$ 7,026	\$ 6,263	\$ 11,136	\$ 7,334	\$ 7,200	\$ 7,302	\$ 7,289	\$ 7,311	\$ 7,334
BILLED COSTS											
SDG&E	\$ 3,283	\$ 3,230	\$ 3,223	\$ 2,936	\$ 5,201	\$ 3,506	\$ 3,396	\$ 3,453	\$ 3,429	\$ 3,428	\$ 3,426
SoCalGas	3,911	3,823	3,971	3,480	6,169	3,828	3,804	3,849	3,860	3,883	3,908
Total Billed Costs	\$ 7,194	\$ 7,053	\$ 7,194	\$ 6,416	\$ 11,370	\$ 7,334	\$ 7,200	\$ 7,302	\$ 7,289	\$ 7,311	\$ 7,334

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation**
(Forecast in Constant 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-Pension and Benefits
Cost Center: G-3 Incentive Compensation
Workpaper: G-3 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 5,201	\$ 6,169	\$ 11,370	-
<i>Benefits</i>	<i>(3,063)</i>	<i>(3,430)</i>	<i>(6,493)</i>	
<i>Direct Assignments</i>	<i>(125)</i>	<i>(108)</i>	<i>(233)</i>	
Total	<u>(3,188)</u>	<u>(3,538)</u>	<u>(6,726)</u>	
Change in Allocation Rates 2025 - 2028	<u>1,440</u>	<u>1,218</u>	<u>2,658</u>	
Total Change from 2025	(1,748)	(2,320)	(4,068)	-
2028 - TEST YEAR	<u>\$ 3,453</u>	<u>\$ 3,849</u>	<u>\$ 7,302</u>	<u>-</u>
Utility Allocation Rate	43.6%	48.5%	92.1%	
Allocations	\$ 3,453	\$ 3,849	\$ 7,302	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u>\$ 3,453</u>	<u>\$ 3,849</u>	<u>\$ 7,302</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-3 Incentive Compensation
Workpaper: G-3 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 7,195	\$ 7,052	\$ 7,194	\$ 6,415	\$ 11,370	\$ 7,569	\$ 7,669	\$ 8,013	\$ 8,257	\$ 8,532	\$ 8,818
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Total Costs	<u><u>\$ 7,195</u></u>	<u><u>\$ 7,052</u></u>	<u><u>\$ 7,194</u></u>	<u><u>\$ 6,415</u></u>	<u><u>\$ 11,370</u></u>	<u><u>\$ 7,569</u></u>	<u><u>\$ 7,669</u></u>	<u><u>\$ 8,013</u></u>	<u><u>\$ 8,257</u></u>	<u><u>\$ 8,532</u></u>	<u><u>\$ 8,818</u></u>
DIRECT ASSIGNMENTS											
SDG&E	\$ 95	\$ 98	\$ 72	\$ 73	\$ 125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	216	156	96	80	108	-	-	-	-	-	-
Total Direct Assignments	<u><u>\$ 311</u></u>	<u><u>\$ 254</u></u>	<u><u>\$ 168</u></u>	<u><u>\$ 153</u></u>	<u><u>\$ 233</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
ALLOCATIONS											
SDG&E	\$ 3,189	\$ 3,132	\$ 3,151	\$ 2,863	\$ 5,076	\$ 3,620	\$ 3,618	\$ 3,790	\$ 3,893	\$ 4,012	\$ 4,136
SoCalGas	3,696	3,666	3,875	3,400	6,060	3,950	4,051	4,224	4,365	4,519	4,682
Total Allocations	<u><u>\$ 6,885</u></u>	<u><u>\$ 6,798</u></u>	<u><u>\$ 7,026</u></u>	<u><u>\$ 6,263</u></u>	<u><u>\$ 11,136</u></u>	<u><u>\$ 7,570</u></u>	<u><u>\$ 7,669</u></u>	<u><u>\$ 8,014</u></u>	<u><u>\$ 8,258</u></u>	<u><u>\$ 8,532</u></u>	<u><u>\$ 8,818</u></u>
BILLED COSTS											
SDG&E	\$ 3,283	\$ 3,230	\$ 3,223	\$ 2,936	\$ 5,201	\$ 3,620	\$ 3,618	\$ 3,790	\$ 3,893	\$ 4,012	\$ 4,136
SoCalGas	3,911	3,823	3,971	3,480	6,169	3,950	4,051	4,224	4,365	4,519	4,682
Total Billed Costs	<u><u>\$ 7,194</u></u>	<u><u>\$ 7,053</u></u>	<u><u>\$ 7,194</u></u>	<u><u>\$ 6,416</u></u>	<u><u>\$ 11,370</u></u>	<u><u>\$ 7,570</u></u>	<u><u>\$ 7,669</u></u>	<u><u>\$ 8,014</u></u>	<u><u>\$ 8,258</u></u>	<u><u>\$ 8,532</u></u>	<u><u>\$ 8,818</u></u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-3 Incentive Compensation
Cost Center: 1100-0800-EXECUTIVE ICP
Workpaper: G-3.1 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 1,046	\$ 1,188	\$ 1,103	\$ 981	\$ 908	\$ 841	\$ 829	\$ 830	\$ 832	\$ 835	\$ 838
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Total Costs	<u>\$ 1,046</u>	<u>\$ 1,188</u>	<u>\$ 1,103</u>	<u>\$ 981</u>	<u>\$ 908</u>	<u>\$ 841</u>	<u>\$ 829</u>	<u>\$ 830</u>	<u>\$ 832</u>	<u>\$ 835</u>	<u>\$ 838</u>
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS											
SDG&E	\$ 481	\$ 533	\$ 473	\$ 443	\$ 422	\$ 426	\$ 418	\$ 418	\$ 419	\$ 420	\$ 420
SoCalGas	565	655	629	538	486	415	411	412	413	416	418
Total Allocations	<u>\$ 1,046</u>	<u>\$ 1,188</u>	<u>\$ 1,103</u>	<u>\$ 981</u>	<u>\$ 908</u>	<u>\$ 841</u>	<u>\$ 829</u>	<u>\$ 830</u>	<u>\$ 832</u>	<u>\$ 836</u>	<u>\$ 838</u>
BILLED COSTS											
SDG&E	\$ 481	\$ 533	\$ 473	\$ 443	\$ 422	\$ 426	\$ 418	\$ 418	\$ 419	\$ 420	\$ 420
SoCalGas	565	655	629	538	486	415	411	412	413	416	418
Total Billed Costs	<u>\$ 1,046</u>	<u>\$ 1,188</u>	<u>\$ 1,103</u>	<u>\$ 981</u>	<u>\$ 908</u>	<u>\$ 841</u>	<u>\$ 829</u>	<u>\$ 830</u>	<u>\$ 832</u>	<u>\$ 836</u>	<u>\$ 838</u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-3 Incentive Compensation
Cost Center: 1100-0800-EXECUTIVE ICP
Workpaper: G-3.1 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 422	\$ 486	\$ 908	-
<i>Benefits</i>	<i>(174)</i>	<i>(171)</i>	<i>(344)</i>	
<i>Total</i>	<u><i>(174)</i></u>	<u><i>(171)</i></u>	<u><i>(344)</i></u>	
Change in Allocation Rates 2025 - 2028	170	97	266	
Total Change from 2025	<u>(4)</u>	<u>(74)</u>	<u>(78)</u>	-
2028 - TEST YEAR	<u>\$ 418</u>	<u>\$ 412</u>	<u>\$ 830</u>	-
CCAllocationMethod	<u>45.4%</u>	<u>44.7%</u>	<u>90.2%</u>	
Allocations	\$ 418	\$ 412	\$ 830	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2028 ALLOCATIONS	<u>\$ 418</u>	<u>\$ 412</u>	<u>\$ 830</u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-3 Incentive Compensation
Cost Center: 1100-0800-EXECUTIVE ICP
Workpaper: G-3.1 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 1,046	\$ 1,188	\$ 1,103	\$ 981	\$ 908	\$ 868	\$ 882	\$ 911	\$ 940	\$ 971	\$ 1,004
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Total Costs	\$ 1,046	\$ 1,188	\$ 1,103	\$ 981	\$ 908	\$ 868	\$ 882	\$ 911	\$ 940	\$ 971	\$ 1,004
DIRECT ASSIGNMENTS											
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 481	\$ 533	\$ 473	\$ 443	\$ 422	\$ 440	\$ 445	\$ 459	\$ 473	\$ 488	\$ 503
SoCalGas	565	655	629	538	486	428	437	452	467	484	501
Total Allocations	\$ 1,046	\$ 1,188	\$ 1,103	\$ 981	\$ 908	\$ 868	\$ 882	\$ 911	\$ 940	\$ 972	\$ 1,004
BILLED COSTS											
SDG&E	\$ 481	\$ 533	\$ 473	\$ 443	\$ 422	\$ 440	\$ 445	\$ 459	\$ 473	\$ 488	\$ 503
SoCalGas	565	655	629	538	486	428	437	452	467	484	501
Total Billed Costs	\$ 1,046	\$ 1,188	\$ 1,103	\$ 981	\$ 908	\$ 868	\$ 882	\$ 911	\$ 940	\$ 972	\$ 1,004

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in 2025 \$000's)

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-3 Incentive Compensation
Cost Center: 1100-0801-ICP OVERHEAD
Workpaper: G-3.2 Constant 2025
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Forecast-----			-----Post Test Year Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 6,149	\$ 5,864	\$ 6,091	\$ 5,434	\$ 10,462	\$ 6,492	\$ 6,371	\$ 6,472	\$ 6,456	\$ 6,476	\$ 6,495
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Total Costs	\$ 6,149	\$ 5,864	\$ 6,091	\$ 5,434	\$ 10,462	\$ 6,492	\$ 6,371	\$ 6,472	\$ 6,456	\$ 6,476	\$ 6,495
DIRECT ASSIGNMENTS											
SDG&E	\$ 95	\$ 98	\$ 72	\$ 73	\$ 125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	216	156	96	80	108	-	-	-	-	-	-
Total Direct Assignments	\$ 310	\$ 254	\$ 168	\$ 153	\$ 233	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS											
SDG&E	\$ 2,708	\$ 2,599	\$ 2,677	\$ 2,420	\$ 4,654	\$ 3,079	\$ 2,978	\$ 3,035	\$ 3,010	\$ 3,008	\$ 3,005
SoCalGas	3,130	3,011	3,246	2,862	5,574	3,413	3,393	3,437	3,447	3,467	3,490
Total Allocations	\$ 5,838	\$ 5,610	\$ 5,923	\$ 5,281	\$ 10,228	\$ 6,492	\$ 6,371	\$ 6,472	\$ 6,457	\$ 6,475	\$ 6,495
BILLED COSTS											
SDG&E	\$ 2,803	\$ 2,697	\$ 2,749	\$ 2,493	\$ 4,779	\$ 3,079	\$ 2,978	\$ 3,035	\$ 3,010	\$ 3,008	\$ 3,005
SoCalGas	3,346	3,167	3,342	2,941	5,683	3,413	3,393	3,437	3,447	3,467	3,490
Total Billed Costs	\$ 6,149	\$ 5,864	\$ 6,091	\$ 5,434	\$ 10,462	\$ 6,492	\$ 6,371	\$ 6,472	\$ 6,457	\$ 6,475	\$ 6,495

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Allocation Reconciliation
(2025 \$000's)**

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-3 Incentive Compensation
Cost Center: 1100-0801-ICP OVERHEAD
Workpaper: G-3.2 Recon
Unit of Measure : FTEs

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	FTEs
2025 - BASE YEAR	\$ 4,779	\$ 5,683	\$ 10,462	-
<i>Benefits</i>	<i>(2,889)</i>	<i>(3,259)</i>	<i>(6,148)</i>	
<i>Direct Assignments</i>	<i>(125)</i>	<i>(108)</i>	<i>(233)</i>	
Total	<u><u>(3,014)</u></u>	<u><u>(3,367)</u></u>	<u><u>(6,381)</u></u>	
Change in Allocation Rates 2025 - 2028	1,270	1,121	2,391	
Total Change from 2025	<u>(1,744)</u>	<u>(2,246)</u>	<u>(3,990)</u>	-
2028 - TEST YEAR	<u><u>\$ 3,035</u></u>	<u><u>\$ 3,437</u></u>	<u><u>\$ 6,472</u></u>	-
CCAllocationMethod	43.4%	48.9%	92.3%	
Allocations	\$ 3,035	\$ 3,437	\$ 6,472	
Direct Assignments	-	-	-	
TOTAL 2028 ALLOCATIONS	<u><u>\$ 3,035</u></u>	<u><u>\$ 3,437</u></u>	<u><u>\$ 6,472</u></u>	

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



**Corporate Center Administration
Test Year 2028 General Rate Case
Summary of Results**
(Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
Division: G-Pension and Benefits
Department: G-3 Incentive Compensation
Cost Center: 1100-0801-ICP OVERHEAD
Workpaper: G-3.2 Esc
Unit of Measure: FTEs

	-----Adjusted Recorded-----					-----Escalated Forecast-----			----- Post Test Year Escalated Forecast-----		
	FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTEs	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	\$ 6,149	\$ 5,864	\$ 6,091	\$ 5,434	\$ 10,462	\$ 6,701	\$ 6,787	\$ 7,103	\$ 7,317	\$ 7,561	\$ 7,813
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Total Costs	<u><u>\$ 6,149</u></u>	<u><u>\$ 5,864</u></u>	<u><u>\$ 6,091</u></u>	<u><u>\$ 5,434</u></u>	<u><u>\$ 10,462</u></u>	<u><u>\$ 6,701</u></u>	<u><u>\$ 6,787</u></u>	<u><u>\$ 7,103</u></u>	<u><u>\$ 7,317</u></u>	<u><u>\$ 7,561</u></u>	<u><u>\$ 7,813</u></u>
DIRECT ASSIGNMENTS											
SDG&E	\$ 95	\$ 98	\$ 72	\$ 73	\$ 125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	216.00	156.00	96.00	80.00	108.00	-	-	-	-	-	-
Total Direct Assignments	<u><u>\$ 310</u></u>	<u><u>\$ 254</u></u>	<u><u>\$ 168</u></u>	<u><u>\$ 153</u></u>	<u><u>\$ 233</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
ALLOCATIONS											
SDG&E	\$ 2,708	\$ 2,599	\$ 2,677	\$ 2,420	\$ 4,654	\$ 3,179	\$ 3,173	\$ 3,331	\$ 3,420	\$ 3,524	\$ 3,632
SoCalGas	3,130	3,011	3,246	2,862	5,574	3,522	3,614	3,772	3,898	4,035	4,181
Total Allocations	<u><u>\$ 5,838</u></u>	<u><u>\$ 5,610</u></u>	<u><u>\$ 5,923</u></u>	<u><u>\$ 5,281</u></u>	<u><u>\$ 10,228</u></u>	<u><u>\$ 6,701</u></u>	<u><u>\$ 6,787</u></u>	<u><u>\$ 7,103</u></u>	<u><u>\$ 7,318</u></u>	<u><u>\$ 7,560</u></u>	<u><u>\$ 7,813</u></u>
BILLED COSTS											
SDG&E	\$ 2,803	\$ 2,697	\$ 2,749	\$ 2,493	\$ 4,779	\$ 3,179	\$ 3,173	\$ 3,331	\$ 3,420	\$ 3,524	\$ 3,632
SoCalGas	3,346	3,167	3,342	2,941	5,683	3,522	3,614	3,772	3,898	4,035	4,181
Total Billed Costs	<u><u>\$ 6,149</u></u>	<u><u>\$ 5,864</u></u>	<u><u>\$ 6,091</u></u>	<u><u>\$ 5,434</u></u>	<u><u>\$ 10,462</u></u>	<u><u>\$ 6,701</u></u>	<u><u>\$ 6,787</u></u>	<u><u>\$ 7,103</u></u>	<u><u>\$ 7,318</u></u>	<u><u>\$ 7,560</u></u>	<u><u>\$ 7,813</u></u>

Note: Totals exclude Sempra/ Parent and non California Utility entities. Figures may vary due to rounding.



Corporate Center ADMINISTRATION
Test Year 2028 General Rate Case
Historical and Forecast GRID Input - Shared Services Allocations
Total Expenses - Current GRC
 (Forecast in Escalated \$000's)

Witness: Lisa A. Gigliotti
 Workpaper: H. FERC Reconciliation

		SDG&E Allocations - Company Code 2100					Escalated Forecast			Post Test Year Escalated Forecast		
		Adjusted Recorded										
		---					-					
		FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTE		294	297	312	306	290	259	257	257	257	257	257
2100-8951 Outside Services Employed	F923.1	44,220	49,885	49,283	50,470	52,626	57,430	56,976	66,910	67,478	70,009	71,321
2100-8952 Depreciation & ROR	F923.4	3,213	2,883	2,604	2,148	1,826	1,341	1,741	2,079	2,194	2,378	2,452
Total		47,433	52,768	51,887	52,618	54,452	58,771	58,717	68,989	69,672	72,387	73,773

		SCG Allocations - Company Code 2200					Escalated Forecast			Post Test Year Escalated Forecast		
		Adjusted Recorded										
		---					-					
		FY2021 - NSE	FY2022 - NSE	FY2023 - NSE	FY2024 - NSE	FY2025 - NSE	FY2026 - NSE	FY2027 - NSE	FY2028 - NSE	FY2029 - NSE	FY2030 - NSE	FY2031 - NSE
FTE		294	297	312	306	290	259	257	257	257	257	257
2200-8951 Outside Services Employed	F923.1	45,687	52,795	53,721	57,464	58,701	59,633	61,739	63,007	64,914	68,181	70,187
2200-8952 Depreciation & ROR	F923.4	3,377	2,495	2,050	1,693	1,389	1,080	1,430	1,360	1,413	1,476	1,470
Total		49,064	55,290	55,771	59,157	60,090	60,713	63,169	64,367	66,327	69,657	71,657



**Corporate Center ADMINISTRATION
Test Year 2028 General Rate Case
Escalation Indexes - NOI**

**Witness: Lisa A. Gigliotti
Workpaper: J Escalation Indexes**

Utility Cost Indexes (Set to Base Year 2025 =1.0000)

Ed Martinez; data based on S&P Global 3rd Quarter 2025 utility cost forecast, released October 2025.

O&M Labor Cost Index:

A simple average of the following two cost indexes:

ECIPWMBFNS Managers & Administrators Labor
ECIPWPARNs Professional & Technical

Labor						
2025	2026	2027	2028	2029	2030	2031
1.0000	1.0328	1.0664	1.1002	1.1342	1.1688	1.2041
1.0000	1.0315	1.0638	1.0951	1.1256	1.1573	1.1904
1.0000	1.0321	1.0651	1.0976	1.1299	1.1630	1.1973

Corporate Center Administration Average

O&M Non-Labor Cost Index:

A simple average of the following two cost indexes:

JEADGOMMS_X926 Administrative and General (Electric) except 926
JGADGOMMS_X926 Administrative and General (Gas) except 926

Non-Labor						
2025	2026	2027	2028	2029	2030	2031
1.0000	1.0181	1.0348	1.0515	1.0703	1.0918	1.1147
1.0000	1.0194	1.0378	1.0561	1.0758	1.0982	1.1219
1.0000	1.0187	1.0363	1.0538	1.0731	1.0950	1.1183

Corporate Center Administration Average



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Historical Multi-Factor Basic

Dollars in millions

Multi-Factor Rates based on historical data

All years based on the 10-K Audited Financial Report. Multi-Factor rate based on the prior year financial report.

Full-Time Equivalents based on the year-end Human Resources Headcount Reporting

FACTOR WEIGHT	25.00%		25.00%				25.00%			25.00%		100.00%		
	Op		Franch				Prop,	Inv &						
	Revenues	%	Fees &	Other	Total Ops	%	Plant &	Other	Goodwill	Gross LT	%	FTE	%	
			Taxes		Expense		Equip	Assets		Assets				
			Ops &											
			Maint										Multi-Factor Overall Percent	
2024 Year Data														
SDG&E	5,341	40.5%	1,692	402	2,094	34.7%	33,162	4,361	-	37,523	34.7%	3,694	28.4%	34.6%
SoCalGas	6,209	47.1%	2,791	273	3,064	50.8%	29,084	2,997	-	32,081	29.6%	6,678	51.4%	44.7%
Non-CA Utilities	1,635	12.4%	853	18	871	14.4%	18,151	22,075	(1,602)	38,624	35.7%	2,632	20.2%	20.7%
Total for 2025 MF	13,185	100.0%	5,336	693	6,029	100.0%	80,397	29,433	(1,602)	108,228	100.0%	13,004	100.0%	100.0%
2023 Year Data														
SDG&E	5,597	33.5%	1,846	381	2,227	36.3%	30,918	3,813	-	34,731	35.6%	3,795	29.1%	33.6%
SoCalGas	8,289	49.6%	2,821	278	3,099	50.5%	27,025	2,451	-	29,476	30.2%	6,804	52.2%	45.6%
Non-CA Utilities	2,834	16.9%	791	18	809	13.2%	14,552	20,487	(1,602)	33,437	34.2%	2,448	18.8%	20.8%
Total for 2024 MF	16,720	100.0%	5,458	677	6,135	100.0%	72,495	26,751	(1,602)	97,644	100.0%	13,047	100.0%	100.0%
2022 Year Data														
SDG&E	5,838	40.4%	1,677	373	2,050	38.1%	28,574	2,986	-	31,560	36.3%	3,700	29.4%	36.0%
SoCalGas	6,840	47.4%	2,402	247	2,649	49.2%	25,058	2,208	-	27,266	31.4%	6,687	53.1%	45.3%
Non-CA Utilities	1,761	12.2%	667	15	682	12.7%	10,261	19,427	(1,602)	28,086	32.3%	2,217	17.6%	18.7%
Total for 2023 MF	14,439	100.0%	4,746	635	5,381	100.0%	63,893	24,621	(1,602)	86,912	100.0%	12,604	100.0%	100.0%

	Op		Ops &	Franch	Total Ops		Prop,	Inv &	Goodwill	Gross LT		FTE		Multi-
	Revenues	%	Maint	Fees &	Expense	%	Plant &	Other		Assets	%		%	Factor
				Other			Equip	Assets						Overall
				Taxes										Percent
2021 Year Data														
SDG&E	5,504	42.8%	1,587	350	1,937	39.3%	26,456	2,579	-	29,035	36.0%	3,734	30.4%	37.1%
SoCalGas	5,515	42.9%	2,180	223	2,403	48.7%	23,104	2,122	-	25,226	31.2%	6,464	52.6%	43.9%
Non-CA Utilities	1,838	14.3%	571	23	594	12.0%	9,380	18,715	(1,602)	26,493	32.8%	2,100	17.1%	19.1%
Total for 2022 MF	12,857	100.0%	4,338	596	4,934	100.0%	58,940	23,416	(1,602)	80,754	100.0%	12,298	100.0%	100.0%
2020 Year Data														
SDG&E	5,313	46.7%	1,455	331	1,786	39.8%	24,436	2,290	-	26,726	36.1%	3,669	31.5%	38.5%
SoCalGas	4,748	41.8%	2,029	190	2,219	49.5%	21,180	1,790	-	22,970	31.0%	6,198	53.2%	43.9%
Non-CA Utilities	1,309	11.5%	456	22	478	10.7%	8,312	17,584	(1,602)	24,294	32.8%	1,792	15.4%	17.6%
Total for 2021 MF	11,370	100.0%	3,940	543	4,483	100.0%	53,928	21,664	(1,602)	73,990	100.0%	11,659	100.0%	100.0%



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Multi-Factor Basic

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on the equal weighting of four factors: revenues, operating expenses, gross plant and investment, and Full Time Equivalents (FTEs). These factors are compiled annually using prior-year data. To arrive at the 2026-2031 forecasted Multi-Factor Basic rates, a trend-based forecasting method is applied using 2021-2025 historical data, adjusted for known major organizational changes to determine current-year allocations.

		Calculation for 2025 Adjusted Actuals								
FACTOR WEIGHT:	Weighted Percentage	Operating Revenues	Weighted Percentage	Operating Expenses	Weighted Percentage	Gross Plant & Investment	Weighted Percentage	FTEs	Weighted Percentage	MFBASIC Allocation Rate
	Weighted Percentage	25.0%		25.0%		25.0%		25.0%		
Operating Company										
		5,644	39.3%	2,106	33.3%	35,864	38.2%	3,753	28.7%	34.9%
		6,704	46.7%	3,328	52.7%	30,901	32.9%	6,704	51.3%	45.9%
		2,007	14.0%	884	14.0%	12,150	12.9%	2,620	20.0%	15.2%
		-	-	-	-	14,940	15.9%	-	-	4.0%
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
	Total	<u>14,355</u>	<u>100.0%</u>	<u>6,318</u>	<u>100.0%</u>	<u>93,855</u>	<u>99.9%</u>	<u>13,077</u>	<u>100.0%</u>	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Multi-Factor Basic

Calculation for 2026 Forecast									
	Operating Revenues	Weighted Percentage	Operating Expenses	Weighted Percentage	Gross Plant & Investment	Weighted Percentage	FTEs	Weighted Percentage	MF BASIC Allocation Rate
FACTOR WEIGHT:									
Weighted Percentage	25.0%		25.0%		25.0%		25.0%		
Operating Company									
SDG&E	5,697	47.5%	2,159	42.0%	39,605	41.7%	3,455	36.3%	41.9%
SoCalGas	6,291	52.5%	2,982	58.0%	34,707	36.5%	6,055	63.7%	52.7%
Infrastructure	-	-	-	-	3,279	3.4%	-	-	0.9%
Sempra Texas Utility	-	-	-	-	17,472	18.4%	-	-	4.6%
Parent Reallocation	-	-	-	-	-	-	-	-	-
Retained	-	-	-	-	-	-	-	-	-
Total	11,988	100.0%	5,141	100.0%	95,063	100.0%	9,510	100.0%	100.0%

Calculation for 2027 Forecast									
	Operating Revenues	Weighted Percentage	Operating Expenses	Weighted Percentage	Gross Plant & Investment	Weighted Percentage	FTEs	Weighted Percentage	MF BASIC Allocation Rate
FACTOR WEIGHT:									
Weighted Percentage	25.0%		25.0%		25.0%		25.0%		
Operating Company									
SDG&E	5,563	44.6%	2,223	40.0%	42,683	44.9%	3,510	35.8%	40.7%
SoCalGas	6,904	55.4%	3,328	60.0%	36,880	38.8%	6,286	64.2%	54.0%
Infrastructure	-	-	-	-	3,439	3.6%	-	-	0.9%
Sempra Texas Utility	-	-	-	-	17,986	18.9%	-	-	4.5%
Parent Reallocation	-	-	-	-	-	-	-	-	-
Retained	-	-	-	-	-	-	-	-	-
Total	12,467	100.0%	5,551	100.0%	95,063	106.2%	9,796	100.0%	100.0%



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Multi-Factor Basic

Calculation for 2028 Forecast									
	Operating Revenues	Weighted Percentage	Operating Expenses	Weighted Percentage	Gross Plant & Investment	Weighted Percentage	FTEs	Weighted Percentage	MF BASIC Allocation Rate
FACTOR WEIGHT:									
Weighted Percentage	25.0%		25.0%		25.0%		25.0%		
Operating Company									
SDG&E	5,540	44.2%	2,257	39.2%	45,391	42.2%	3,454	35.8%	40.3%
SoCalGas	7,008	55.8%	3,500	60.8%	39,254	36.5%	6,203	64.2%	54.4%
Infrastructure	-	-	-	-	3,828	3.6%	-	-	0.9%
Sempra Texas Utility	-	-	-	-	19,064	17.7%	-	-	4.4%
Parent Reallocation	-	-	-	-	-	-	-	-	-
Retained	-	-	-	-	-	-	-	-	-
Total	12,548	100.0%	5,757	100.0%	107,537	100.0%	9,657	100.0%	100.0%

Calculation for 2029 Forecast									
	Operating Revenues	Weighted Percentage	Operating Expenses	Weighted Percentage	Gross Plant & Investment	Weighted Percentage	FTEs	Weighted Percentage	MF BASIC Allocation Rate
FACTOR WEIGHT:									
Weighted Percentage	25.0%		25.0%		25.0%		25.0%		
Operating Company									
SDG&E	5,516	43.7%	2,289	38.4%	48,103	42.2%	3,400	35.7%	40.0%
SoCalGas	7,113	56.3%	3,675	61.6%	41,614	36.5%	6,118	64.3%	54.7%
Infrastructure	-	-	-	-	4,217	3.7%	-	-	0.9%
Sempra Texas Utility	-	-	-	-	20,143	17.7%	-	-	4.4%
Parent Reallocation	-	-	-	-	-	-	-	-	-
Retained	-	-	-	-	-	-	-	-	-
Total	12,629	100.0%	5,964	100.0%	114,077	100.0%	9,518	100.0%	100.0%



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Multi-Factor Basic

Calculation for 2030 Forecast									
	Operating Revenues	Weighted Percentage	Operating Expenses	Weighted Percentage	Gross Plant & Investment	Weighted Percentage	FTEs	Weighted Percentage	MF BASIC Allocation Rate
FACTOR WEIGHT:									
Weighted Percentage	25.0%		25.0%		25.0%		25.0%		
Operating Company									
SDG&E	5,493	43.2%	2,317	37.6%	50,795	42.1%	3,344	35.7%	39.6%
SoCalGas	7,217	56.8%	3,853	62.4%	43,982	36.5%	6,034	64.3%	55.0%
Infrastructure	-	-	-	-	4,605	3.8%	-	-	1.0%
Sempra Texas Utility	-	-	-	-	21,221	17.6%	-	-	4.4%
Parent Reallocation	-	-	-	-	-	-	-	-	-
Retained	-	-	-	-	-	-	-	-	-
Total	12,710	100.0%	6,170	100.0%	120,603	100.0%	9,378	100.0%	100.0%

Calculation for 2031 Forecast									
	Operating Revenues	Weighted Percentage	Operating Expenses	Weighted Percentage	Gross Plant & Investment	Weighted Percentage	FTEs	Weighted Percentage	MF BASIC Allocation Rate
FACTOR WEIGHT:									
Weighted Percentage	25.0%		25.0%		25.0%		25.0%		
Operating Company									
SDG&E	5,468	42.7%	2,341	36.7%	53,493	42.1%	3,290	35.6%	39.3%
SoCalGas	7,323	57.3%	4,034	63.3%	46,334	36.4%	5,949	64.4%	55.3%
Infrastructure	-	-	-	-	4,994	3.9%	-	-	1.0%
Sempra Texas Utility	-	-	-	-	22,300	17.5%	-	-	4.4%
Parent Reallocation	-	-	-	-	-	-	-	-	-
Retained	-	-	-	-	-	-	-	-	-
Total	12,791	100.0%	6,375	100.0%	127,121	100.0%	9,239	100.0%	100.0%

Note: Figures may vary due to rounding.



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Multi-Factor Basic

COST CENTER WHICH USE THIS METHOD (2025):

1100-0144-Legal Operations

COST CENTERS WHICH USE THIS METHOD (2026 - 2031):

1100-0004-Board of Directors

1100-0047-Financial Reporting

1100-0051-Corporate Accounting

1100-0053-Strategic Planning

1100-0054-Assistant Controller

1100-0080-Regulatory Counsel

1100-0090-SVP Diversity & Community Partnerships

1100-0114-Insurance Risk Management

1100-0126-Executive Projects & Events

1100-0130-Corporate HR

1100-0138-Emergency Management & Business Resumption

1100-0145-Outside Legal

1100-0157-Corporate Sustainability

1100-0205-Ethics & Investigations

1100-0219-Financial Reporting Audit Fees

1100-0268-Talent Development & Engagement

1100-0280-IT Help Desk - Corporate

1100-0342-Financial Systems & Transformation

1100-0347-Technical Accounting, Advisory & Policies

1100-0348-Corporate Compliance

1100-0378-Annual Report



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Multi-Factor Split

NARRATIVE DESCRIPTION OF METHOD:

This method allocates costs into two categories: 50% to California Utilities and 50% to other operating companies. Within each separate category, the costs are allocated based on the Multi-Factor Basic percentages. This methodology will not be used subsequent to 2025 due to the realignment of Corporate Center services.

Calculation for 2025 Adjusted Actuals				
Operating Company	MFBASIC Allocation Rate	Weighted Percentage	Split Basis	Operating Company Allocations MFSPPLIT
SDG&E	34.9%	43.2%		21.6%
SoCalGas	45.9%	56.8%		28.4%
Total Utilities	80.8%	100.0%		50.0%
MultiFactor - Utilities Group Share Percentage			50.0%	
Infrastructure	15.2%	79.2%		39.6%
Sempra Texas Utility	4.0%	20.8%		10.4%
Parent Reallocation	-	-		-
Retained	-	-		-
Total Other operating companies	19.2%	100.0%		50.0%
MultiFactor - Other Group Share Percentage			50.0%	
Total	100.0%		100.0%	100.0%

Note: Figures may vary due to rounding.

COST CENTERS WHICH USE THIS METHOD:

- 1100-0051-Corporate Accounting
- 1100-0053-Strategic Planning
- 1100-0298-VP Planning
- 1100-0342-Financial Systems & Transformation



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Causal - Audit Health, Safety, & Environmental

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on estimated health, safety, and environmental audit hours by operating company for the coming year. Services attributable to shared Corporate Center functions are reallocated using the Multi-Factor Basic method, resulting in a blended percentage.

Calculation for 2025 Adjusted Actuals					
Operating Company	A Audit Hours Estimate	2025 MFBASIC Allocation Rate	B Parent Reallocation Audit Hours using MFBASIC	(A + B) Total Allocable Audit Hours	Operating Company Allocations CBAUDHSE
SDG&E	3,500	34.9%	-	3,500	48.6%
SoCalGas	3,700	45.9%	-	3,700	51.4%
Infrastructure	-	15.2%	-	-	-
Sempra Texas Utility	-	4.0%	-	-	-
Parent Reallocation	-	-	-	-	-
Retained	-	-	-	-	-
Total	7,200	100.0%	-	7,200	100.0%

Note: Figures may vary due to rounding.

COST CENTERS WHICH USE THIS METHOD:

1100-0453-Audit - Health, Safety, & Environmental



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Audit Services

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on estimated audit hours by operating company for the coming year. Services attributable to shared Corporate Center functions are reallocated using the Multi-Factor Basic method, resulting in a blended percentage.

Calculation for 2025 Adjusted Actuals					
Operating Company	A	2025	B	(A + B)	Operating
	Audit Hours	MFBASIC	Parent	Total Allocable	Company
	Estimate	Allocation Rate	Reallocation Audit	Audit Hours	Allocations
			Hours using		CBAUDITUS
			MFBASIC		
SDG&E	17,500	34.9%	1,522	19,022	53.7%
SoCalGas	9,090	45.9%	2,001	11,091	31.3%
Infrastructure	4,460	15.2%	663	5,123	14.5%
Sempra Texas Utility	-	4.0%	174	174	0.5%
Parent Reallocation	4,360	-	(4,360)	-	-
Retained	-	-	-	-	-
Total	<u>35,410</u>	<u>100.0%</u>	<u>-</u>	<u>35,410</u>	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Audit Services

Calculation for 2026 Forecast					
Operating Company	A	B		(A + B)	Operating Company Allocations
	Audit Hours Estimate	2026 MFBASIC Allocation Rate	Parent Reallocation Audit Hours using MFBASIC	Total Allocable Audit Hours	CBAUDITUS
SDG&E	22,750	41.9%	1,466	24,216	64.3%
SoCalGas	11,385	52.7%	1,843	13,228	35.1%
Infrastructure	-	0.9%	30	30	0.1%
Sempra Texas Utility	-	4.6%	161	161	0.4%
Parent Reallocation	3,500	-	(3,500)	-	-
Retained	-	-	-	-	-
Total	<u>37,635</u>	<u>100.0%</u>	<u>-</u>	<u>37,635</u>	<u>100.0%</u>

Calculation for 2027 Forecast					
Operating Company	A	B		(A + B)	Operating Company Allocations
	Audit Hours Estimate	2027 MFBASIC Allocation Rate	Parent Reallocation Audit Hours using MFBASIC	Total Allocable Audit Hours	CBAUDITUS
SDG&E	22,750	40.7%	1,424	24,174	64.2%
SoCalGas	11,385	54.0%	1,890	13,275	35.3%
Infrastructure	-	0.9%	30	30	0.1%
Sempra Texas Utility	-	4.5%	156	156	0.4%
Parent Reallocation	3,500	-	(3,500)	-	-
Retained	-	-	-	-	-
Total	<u>37,635</u>	<u>100.0%</u>	<u>-</u>	<u>37,635</u>	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Audit Services

Calculation for 2028 Forecast					
Operating Company	A	2028	B	(A + B)	Operating Company Allocations
	Audit Hours Estimate	MFBASIC Allocation Rate	Parent Reallocation Audit Hours using MFBASIC	Total Allocable Audit Hours	CBAUDITUS
SDG&E	22,750	40.3%	1,412	24,162	64.2%
SoCalGas	11,385	54.3%	1,902	13,287	35.3%
Infrastructure	-	0.9%	31	31	0.1%
Sempra Texas Utility	-	4.4%	155	155	0.4%
Parent Reallocation	3,500	-	(3,500)	-	-
Retained	-	-	-	-	-
Total	37,635	100.0%	-	37,635	100.0%

Calculation for 2029 Forecast					
Operating Company	A	2029	B	(A + B)	Operating Company Allocations
	Audit Hours Estimate	MFBASIC Allocation Rate	Parent Reallocation Audit Hours using MFBASIC	Total Allocable Audit Hours	CBAUDITUS
SDG&E	22,750	40.0%	1,400	24,150	64.2%
SoCalGas	11,385	54.7%	1,914	13,299	35.3%
Infrastructure	-	0.9%	32	32	0.1%
Sempra Texas Utility	-	4.4%	155	155	0.4%
Parent Reallocation	3,500	-	(3,500)	-	-
Retained	-	-	-	-	-
Total	37,635	100.0%	-	37,635	100.0%



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Audit Services

Calculation for 2030 Forecast					
Operating Company	A	2030	B	(A + B)	Operating Company Allocations
	Audit Hours Estimate	MFBASIC Allocation Rate	Parent Reallocation Audit Hours using MFBASIC	Total Allocable Audit Hours	CBAUDITUS
SDG&E	22,750	39.6%	1,387	24,137	64.1%
SoCalGas	11,385	55.0%	1,925	13,310	35.4%
Infrastructure	-	1.0%	33	33	0.1%
Sempra Texas Utility	-	4.4%	154	154	0.4%
Parent Reallocation	3,500	-	(3,500)	-	-
Retained	-	-	-	-	-
Total	37,635	100.0%	-	37,635	100.0%

Calculation for 2031 Forecast					
Operating Company	A	2031	B	(A + B)	Operating Company Allocations
	Audit Hours Estimate	MFBASIC Allocation Rate	Parent Reallocation Audit Hours using MFBASIC	Total Allocable Audit Hours	CBAUDITUS
SDG&E	22,750	39.3%	1,375	24,125	64.1%
SoCalGas	11,385	55.3%	1,937	13,322	35.4%
Infrastructure	-	1.0%	34	34	0.1%
Sempra Texas Utility	-	4.4%	153	153	0.4%
Parent Reallocation	3,500	-	(3,500)	-	-
Retained	-	-	-	-	-
Total	37,635	100.0%	-	37,635	100.0%

Note: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:

1100-0041-Audit Services



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Causal - Audit Quality Programs

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on estimated quality review audit hours by operating company for the upcoming year. Services attributable to shared Corporate Center functions are reallocated using the Multi-Factor Basic method, resulting in a blended percentage.

Calculation for 2025 Adjusted Actuals					
Operating Company	A	B		(A + B)	Operating Company Allocations
	Audit Hours Estimate	2025 MFBASIC Allocation Rate	Parent Reallocation Audit Hours using MFBASIC	Total Allocable Audit Hours	CBAUDPRO
SDG&E	4,782	34.9%	4,375	9,157	29.4%
SoCalGas	2,293	45.9%	5,754	8,047	25.8%
Infrastructure	11,588	15.2%	1,906	13,494	43.2%
Sempra Texas Utility	-	4.0%	501	501	1.6%
Parent Reallocation	12,537	-	(12,537)	-	-
Retained	-	-	-	-	-
Total	<u>31,200</u>	<u>100.0%</u>	<u>-</u>	<u>31,200</u>	<u>100.0%</u>

Note: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:

1100-0329-Audit, Quality Assurance, and Data Analytics



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Cash Management

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on estimated percentages of volume and time associated with each operating company's funding activities.

Calculation for 2025 Adjusted Actuals	
Operating Company	Operating Company Allocations
	CBCASHMGMT
SDG&E	42.0%
SoCalGas	42.0%
Infrastructure	12.0%
Sempra Texas Utility	1.0%
Parent Reallocation	-
Retained	3.0%
Total	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Cash Management

Calculation for 2026 Forecast	
Operating Company	Operating Company Allocations
	CBCASHMGMT
SDG&E	45.0%
SoCalGas	45.0%
Infrastructure	5.0%
Sempra Texas Utility	1.0%
Parent Reallocation	-
Retained	4.0%
Total	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Cash Management

Calculation for 2027 Forecast	
Operating Company	Operating Company Allocations
	CBCASHMGMT
SDG&E	45.0%
SoCalGas	45.0%
Infrastructure	5.0%
Sempra Texas Utility	1.0%
Parent Reallocation	-
Retained	4.0%
Total	100.0%



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Cash Management

Calculation for 2028 Forecast	
Operating Company	Operating Company Allocations
	CBCASHMGMT
SDG&E	45.0%
SoCalGas	45.0%
Infrastructure	5.0%
Sempra Texas Utility	1.0%
Parent Reallocation	-
Retained	4.0%
Total	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Cash Management

Calculation for 2029 Forecast	
Operating Company	Operating Company Allocations
	CBCASHMGMT
SDG&E	45.0%
SoCalGas	45.0%
Infrastructure	5.0%
Sempra Texas Utility	1.0%
Parent Reallocation	-
Retained	4.0%
Total	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Cash Management

Calculation for 2030 Forecast	
Operating Company	Operating Company Allocations
	CBCASHMGMT
SDG&E	45.0%
SoCalGas	45.0%
Infrastructure	5.0%
Sempra Texas Utility	1.0%
Parent Reallocation	-
Retained	4.0%
Total	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Cash Management

Calculation for 2031 Forecast	
Operating Company	Operating Company Allocations
	CBCASHMGMT
SDG&E	45.0%
SoCalGas	45.0%
Infrastructure	5.0%
Sempra Texas Utility	1.0%
Parent Reallocation	-
Retained	4.0%
Total	<u>100.0%</u>

Note: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:
1100-0113-Cash Management



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Security System

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on the number of Security System card readers (CCURE) used by each operating company. Card readers attributable to shared Corporate Center functions are reallocated using the Multi-factor Basic method, resulting in a blended percentage.

This method also applies to Corporate Security Operation Center (CSOC) depreciation.

Calculation for 2025 Adjusted Actuals						
Operating Company	A			B	(A + B)	Operating Company Allocations
	Card Readers	2025 MFBASIC Allocation Rate	Parent Reallocation Card Readers using MFBASIC		Total Allocable Card Readers	CBCCURE
SDG&E	53	34.9%	2		55	55.4%
SoCalGas	37	45.9%	3		40	40.0%
Infrastructure	3	15.2%	1		4	4.3%
Sempra Texas Utility	-	4.0%	-		-	0.2%
Parent Reallocation	6	-	(6)		-	-
Retained	-	-	-		-	-
Total	<u>100</u>	<u>100.0%</u>	<u>-</u>		<u>100</u>	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Security System

Calculation for 2026 Forecast					
Operating Company	A	B		(A + B)	Operating Company Allocations
	Card Readers	2026 MFBASIC Allocation Rate	Parent Reallocation Card Readers using MFBASIC	Total Allocable Card Readers	CBCCURE
SDG&E	51	41.9%	3	54	54.1%
SoCalGas	40	52.7%	3	43	43.1%
Infrastructure	2	0.9%	-	3	2.5%
Sempra Texas Utility	-	4.6%	-	-	0.3%
Parent Reallocation	7	-	(7)	-	-
Retained	-	-	-	-	-
Total	<u>100</u>	<u>100.0%</u>	<u>-</u>	<u>100</u>	<u>100.0%</u>

Calculation for 2027 Forecast					
Operating Company	A	B		(A + B)	Operating Company Allocations
	Card Readers	2027 MFBASIC Allocation Rate	Parent Reallocation Card Readers using MFBASIC	Total Allocable Card Readers	CBCCURE
SDG&E	51	40.7%	3	54	54.0%
SoCalGas	40	54.0%	4	43	43.2%
Infrastructure	2	0.9%	-	3	2.5%
Sempra Texas Utility	-	4.5%	-	-	0.3%
Parent Reallocation	7	-	(7)	-	-
Retained	-	-	-	-	-
Total	<u>100</u>	<u>100.0%</u>	<u>-</u>	<u>100</u>	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Security System

Calculation for 2028 Forecast						
Operating Company	A			B	(A + B)	Operating Company Allocations
	Card Readers	2028 MFBASIC Allocation Rate		Parent Reallocation Card Readers using MFBASIC	Total Allocable Card Readers	CBCCURE
SDG&E	51	40.3%		3	54	54.0%
SoCalGas	40	54.3%		4	43	43.2%
Infrastructure	2	0.9%		-	3	2.5%
Sempra Texas Utility	-	4.4%		-	-	0.3%
Parent Reallocation	7	-		(7)	-	-
Retained	-	-		-	-	-
Total	<u>100</u>	<u>100.0%</u>		<u>-</u>	<u>100</u>	<u>100.0%</u>

Calculation for 2029 Forecast						
Operating Company	A			B	(A + B)	Operating Company Allocations
	Card Readers	2029 MFBASIC Allocation Rate		Parent Reallocation Card Readers using MFBASIC	Total Allocable Card Readers	CBCCURE
SDG&E	51	40.0%		3	54	54.0%
SoCalGas	40	54.7%		4	43	43.2%
Infrastructure	2	0.9%		-	3	2.5%
Sempra Texas Utility	-	4.4%		-	-	0.3%
Parent Reallocation	7	-		(7)	-	-
Retained	-	-		-	-	-
Total	<u>100</u>	<u>100.0%</u>		<u>-</u>	<u>100</u>	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Security System

Calculation for 2030 Forecast						
Operating Company	A			B	(A + B)	Operating Company Allocations
	Card Readers	2030 MFBASIC Allocation Rate	Parent Reallocation Card Readers using MFBASIC		Total Allocable Card Readers	CBCCURE
SDG&E	51	39.6%	3		54	54.0%
SoCalGas	40	55.0%	4		43	43.2%
Infrastructure	2	1.0%	-		3	2.5%
Sempra Texas Utility	-	4.4%	-		-	0.3%
Parent Reallocation	7	-	(7)		-	-
Retained	-	-	-		-	-
Total	<u>100</u>	<u>100.0%</u>	<u>-</u>		<u>100</u>	<u>100.0%</u>

Calculation for 2031 Forecast						
Operating Company	A			B	(A + B)	Operating Company Allocations
	Card Readers	2031 MFBASIC Allocation Rate	Parent Reallocation Card Readers using MFBASIC		Total Allocable Card Readers	CBCCURE
SDG&E	51	39.3%	3		54	53.9%
SoCalGas	40	55.3%	4		43	43.2%
Infrastructure	2	1.0%	-		3	2.5%
Sempra Texas Utility	-	4.4%	-		-	0.3%
Parent Reallocation	7	-	(7)		-	-
Retained	-	-	-		-	-
Total	<u>100</u>	<u>100.0%</u>	<u>-</u>		<u>100</u>	<u>100.0%</u>

Note: Figures may vary due to rounding.

COST CENTERS WHICH USE THIS METHOD:

1100-0133-Corporate Security (using Internal Order 6316980-Physical Security Management System)

1100-0248-Depreciation & Amortization (using Internal Order 6630440-Mission CSOC-Security and 6630541-Asset Usage - CCURE 9000 Security System)



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Causal - Executive Security

NARRATIVE DESCRIPTION OF METHOD:

As part of the annual re-evaluation of allocation methodologies and to better align costs with services provided, this method was modified so that allocations are based on estimated man-hours for transportation services and call-in security support provided to Officers and Executives by operating company. Estimated man-hours are calculated using prior-year security officer hours recorded in the timekeeping system.

In 2025 and prior, allocations were based on the number of dedicated drivers. The CEO represented 50% of the associated costs and were retained, 25% of the associated costs were assumed to support Sempra Infrastructure, and 12.5% of the costs were allocated to SDG&E and 12.5% of the costs were allocated to SoCalGas.

Calculation for 2025 Adjusted Actuals

Operating Company	Operating Company Allocations
	CBEXECSEC
SDG&E	12.5%
SoCalGas	12.5%
Infrastructure	25.0%
Sempra Texas Utility	-
Parent Reallocation	-
Retained	50.0%
Total	100.0%



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Causal - Executive Security

Calculation for 2026 Forecast	
Operating Company	Operating Company Allocations
	CBEXECSEC
SDG&E	18.8%
SoCalGas	29.5%
Infrastructure	34.0%
Sempra Texas Utility	-
Parent Reallocation	-
Retained	17.7%
Total	100.0%

Calculation for 2027 Forecast	
Operating Company	Operating Company Allocations
	CBEXECSEC
SDG&E	32.8%
SoCalGas	43.5%
Infrastructure	-
Sempra Texas Utility	-
Parent Reallocation	-
Retained	23.7%
Total	100.0%



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Executive Security

Calculation for 2028 Forecast	
Operating Company	Operating Company Allocations
	CBEXECSEC
SDG&E	32.8%
SoCalGas	43.5%
Infrastructure	-
Sempra Texas Utility	-
Parent Reallocation	-
Retained	23.7%
Total	100.0%

Calculation for 2029 Forecast	
Operating Company	Operating Company Allocations
	CBEXECSEC
SDG&E	32.8%
SoCalGas	43.5%
Infrastructure	-
Sempra Texas Utility	-
Parent Reallocation	-
Retained	23.7%
Total	100.0%



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Causal - Executive Security

Calculation for 2030 Forecast	
Operating Company	Operating Company Allocations CBEXECSEC
SDG&E	32.8%
SoCalGas	43.5%
Infrastructure	-
Sempra Texas Utility	-
Parent Reallocation	-
Retained	23.7%
Total	<u>100.0%</u>

Calculation for 2031 Forecast	
Operating Company	Operating Company Allocations CBEXECSEC
SDG&E	32.8%
SoCalGas	43.5%
Infrastructure	-
Sempra Texas Utility	-
Parent Reallocation	-
Retained	23.7%
Total	<u>100.0%</u>

Note: Figures may vary due to rounding.

COST CENTERS WHICH USE THIS METHOD:

1100-0275-Executive Security

1100-0248-Depreciation & Amortization (using Internal Order 6630480-Executive Security Vehicles)



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Causal - Financial Leadership Program (FLP)

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on estimated Financial Leadership Program (FLP) headcount assigned to each operation company. FLPs supporting shared Corporate Center functions are reallocated using the Multi-factor Basic, method resulting in a blended percentage.

Operating Company	Calculation for 2025 Adjusted Actuals				Operating Company Allocations CBFLP
	A		B	(A + B)	
	FLP Headcount	2025 MFBASIC Allocation Rate	Parent Reallocation FLP Headcount using MFBASIC	Total Allocable Headcount	
SDG&E	5	34.9%	4	9	55.2%
SoCalGas	-	45.9%	5	5	31.6%
Infrastructure	-	15.2%	2	2	10.5%
Sempra Texas Utility	-	4.0%	-	-	2.8%
Parent Reallocation	11	-	(11)	-	-
Retained	-	-	-	-	-
Total	16	100.0%	-	16	100.0%



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Causal - Financial Leadership Program (FLP)

Calculation for 2026 Forecast						
	A		B		(A + B)	Operating Company Allocations
	FLP Headcount	2026 MFBASIC Allocation Rate	Parent Reallocation FLP Headcount using MFBASIC	Total Allocable Headcount	CBFLP	
Operating Company						
SDG&E	5	41.9%	3	8	64.2%	
SoCalGas	-	52.7%	4	4	32.4%	
Infrastructure	-	0.9%	-	-	0.5%	
Sempra Texas Utility	-	4.6%	-	-	2.8%	
Parent Reallocation	8	-	(8)	-	-	
Retained	-	-	-	-	-	
Total	13	100.0%	-	13	100.0%	

Calculation for 2027 Forecast						
	A		B		(A + B)	Operating Company Allocations
	FLP Headcount	2027 MFBASIC Allocation Rate	Parent Reallocation FLP Headcount using MFBASIC	Total Allocable Headcount	CBFLP	
Operating Company						
SDGE	5	40.7%	3	8	63.5%	
SoCalGas	-	54.0%	4	4	33.2%	
Infrastructure	-	0.9%	-	-	0.5%	
Sempra Texas Utility	-	4.5%	-	-	2.7%	
Parent Reallocation	8	-	(8)	-	-	
Retained	-	-	-	-	-	
Total	13	100.0%	-	13	100.0%	



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Causal - Financial Leadership Program (FLP)

Calculation for 2028 Forecast						
Operating Company	A		B		(A + B)	Operating Company Allocations CBFLP
	FLP Headcount	2028 MFBASIC Allocation Rate	Parent Reallocation FLP Headcount using MFBASIC	Total Allocable Headcount		
	SDG&E	5	40.3%	3	8	
SoCalGas	-	54.3%	4	4	4	33.4%
Infrastructure	-	0.9%	-	-	-	0.5%
Sempra Texas Utility	-	4.4%	-	-	-	2.7%
Parent Reallocation	8	-	(8)	-	-	-
Retained	-	-	-	-	-	-
Total	<u>13</u>	<u>100.0%</u>	<u>-</u>	<u>13</u>	<u>13</u>	<u>100.0%</u>

Calculation for 2029 Forecast						
Operating Company	A		B		(A + B)	Operating Company Allocations CBFLP
	FLP Headcount	2029 MFBASIC Allocation Rate	Parent Reallocation FLP Headcount using MFBASIC	Total Allocable Headcount		
	SDG&E	5	40.0%	3	8	
SoCalGas	-	54.7%	4	4	4	33.6%
Infrastructure	-	0.9%	-	-	-	0.6%
Sempra Texas Utility	-	4.4%	-	-	-	2.7%
Parent Reallocation	8	-	(8)	-	-	-
Retained	-	-	-	-	-	-
Total	<u>13</u>	<u>100.0%</u>	<u>-</u>	<u>13</u>	<u>13</u>	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Financial Leadership Program (FLP)

Calculation for 2030 Forecast						
	A		B		(A + B)	Operating Company Allocations
	FLP Headcount	2030 MFBASIC Allocation Rate	Parent Reallocation FLP Headcount using MFBASIC	Total Allocable Headcount	CBFLP	
Operating Company						
SDG&E	5	39.6%	3	8		62.9%
SoCalGas	-	55.0%	4	4		33.9%
Infrastructure	-	1.0%	-	-		0.6%
Sempra Texas Utility	-	4.4%	-	-		2.7%
Parent Reallocation	8	-	(8)	-		-
Retained	-	-	-	-		-
Total	<u>13</u>	<u>100.0%</u>	<u>-</u>	<u>13</u>		<u>100.0%</u>

Calculation for 2031 Forecast						
	A		B		(A + B)	Operating Company Allocations
	FLP Headcount	2031 MFBASIC Allocation Rate	Parent Reallocation FLP Headcount using MFBASIC	Total Allocable Headcount	CBFLP	
Operating Company						
SDG&E	5	39.3%	3	8		62.6%
SoCal Gas	-	55.3%	4	4		34.1%
Infrastructure	-	1.0%	-	-		0.6%
Sempra Texas Utility	-	4.4%	-	-		2.7%
Parent Reallocation	8	-	(8)	-		-
Retained	-	-	-	-		-
Total	<u>13</u>	<u>100.0%</u>	<u>-</u>	<u>13</u>		<u>100.0%</u>

Note: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:

1100-0340-Audit Services and FLP Program



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - FTEs

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on the number of Full-Time Equivalents (FTEs) by operating company. FTEs include Infrastructure employees at HQ and exclude employees at other locations that do not receive shared Corporate Center HR services. Shared Corporate Center FTEs are reallocated using the Multi-Factor Basic method, resulting in a blended rate.

Calculation for 2025 Adjusted Actuals					
Operating Company	A	B		(A + B)	Operating Company Allocations
	Actual FTEs	2025 MFBASIC Allocation Rate	Parent Reallocation FTEs using MFBASIC	Total Allocable FTEs	CBFTE
SDG&E	3,753	34.9%	105	3,858	34.1%
SoCalGas	6,704	45.9%	138	6,842	60.5%
Infrastructure	548	15.2%	46	594	5.3%
Sempra Texas Utility	-	4.0%	12	12	0.1%
Parent Reallocation	301	-	(301)	-	-
Retained	-	-	-	-	-
Total	<u>11,306</u>	<u>100.0%</u>	<u>-</u>	<u>11,306</u>	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - FTEs

Calculation for 2026 Forecast						
Operating Company	A		B		(A + B)	Operating Company Allocations
	Actual FTEs	2026 MFBASIC Allocation Rate	Parent Reallocation FTEs using MFBASIC	Total Allocable FTEs	CBFTE	
SDG&E	3,455	41.9%	123	3,578	36.5%	
SoCalGas	6,055	52.7%	154	6,209	63.3%	
Infrastructure	-	0.9%	3	3	-	
Sempra Texas Utility	-	4.6%	13	13	0.1%	
Parent Reallocation	293	-	(293)	-	-	
Retained	-	-	-	-	-	
Total	<u>9,803</u>	<u>100.0%</u>	<u>-</u>	<u>9,803</u>	<u>100.0%</u>	

Calculation for 2027 Forecast						
Operating Company	A		B		(A + B)	Operating Company Allocations
	Actual FTEs	2027 MFBASIC Allocation Rate	Parent Reallocation FTEs using MFBASIC	Total Allocable FTEs	CBFTE	
SDG&E	3,455	40.7%	119	3,574	36.5%	
SoCalGas	6,055	54.0%	158	6,213	63.4%	
Infrastructure	-	0.9%	2	2	-	
Sempra Texas Utility	-	4.5%	13	13	0.1%	
Parent Reallocation	293	-	(293)	-	-	
Retained	-	-	-	-	-	
Total	<u>9,803</u>	<u>100.0%</u>	<u>-</u>	<u>9,803</u>	<u>100.0%</u>	



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - FTEs

Calculation for 2028 Forecast					
Operating Company	A		B	(A + B)	Operating Company Allocations
	Actual FTEs	2028 MFBASIC Allocation Rate	Parent Reallocation FTEs using MFBASIC	Total Allocable FTEs	CBFTE
SDG&E	3,455	40.3%	118	3,573	36.4%
SoCalGas	6,055	54.3%	159	6,214	63.4%
Infrastructure	-	0.9%	3	3	-
Sempra Texas Utility	-	4.4%	13	13	0.1%
Parent Reallocation	293	-	(293)	-	-
Retained	-	-	-	-	-
Total	<u>9,803</u>	<u>100.0%</u>	<u>-</u>	<u>9,803</u>	<u>100.0%</u>

Calculation for 2029 Forecast					
Operating Company	A		B	(A + B)	Operating Company Allocations
	Actual FTEs	2029 MFBASIC Allocation Rate	Parent Reallocation FTEs using MFBASIC	Total Allocable FTEs	CBFTE
SDG&E	3,455	40.0%	117	3,572	36.4%
SoCalGas	6,055	54.7%	160	6,215	63.4%
Infrastructure	-	0.9%	3	3	-
Sempra Texas Utility	-	4.4%	13	13	0.1%
Parent Reallocation	293	-	(293)	-	-
Retained	-	-	-	-	-
Total	<u>9,803</u>	<u>100.0%</u>	<u>-</u>	<u>9,803</u>	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - FTEs

Calculation for 2030 Forecast					
Operating Company	A		B	(A + B)	Operating Company Allocations
	Actual FTEs	2030 MFBASIC Allocation Rate	Parent Reallocation FTEs using MFBASIC	Total Allocable FTEs	CBFTE
SDG&E	3,455	39.6%	116	3,571	36.4%
SoCalGas	6,055	55.0%	161	6,216	63.4%
Infrastructure	-	1.0%	3	3	-
Sempra Texas Utility	-	4.4%	13	13	0.1%
Parent Reallocation	293	-	(293)	-	-
Retained	-	-	-	-	-
Total	9,803	100.0%	-	9,803	100.0%

Calculation for 2031 Forecast					
Operating Company	A		B	(A + B)	Operating Company Allocations
	Actual FTEs	2031 MFBASIC Allocation Rate	Parent Reallocation FTEs using MFBASIC	Total Allocable FTEs	CBFTE
SDG&E	3,455	39.3%	115	3,570	36.4%
SoCalGas	6,055	55.3%	162	6,217	63.4%
Infrastructure	-	1.0%	3	3	-
Sempra Texas Utility	-	4.4%	13	13	0.1%
Parent Reallocation	293	-	(293)	-	-
Retained	-	-	-	-	-
Total	9,803	100.0%	-	9,803	100.0%

Note: Figures may vary due to rounding.



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - FTEs

COST CENTERS WHICH USE THIS METHOD:

1100-0057-Payroll Services

1100-0131-HR Systems & Data

1100-0134-Benefits

1100-0135-Compensation & Trusts

1100-0137-HR Accounting

1100-0193-Employee Benefit Plan Financial Reporting



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Causal - Executive FTEs

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on a weighted average of the number of participating officers at the Executive, Vice President, and Director levels. Executives are weighted at 75%, with Directors and Vice Presidents weighted at 25%. Corporate Center officers are reallocated using the Multi-Factor Basic method, resulting in a blended percentage

Calculation for 2025 Adjusted Actuals							Operating Company Allocations
A	B	C	2025	D	(C + D)	Operating Company Allocations	
Executive FTEs	VP & Director FTEs	Weighted Average (A x 75%) + (B x 25%)	MFBASIC Allocation Rate	Parent Reallocation FTEs using MFBASIC	Total Allocable Officers FTEs	CBFTEEXEC	
Operating Company							
SDG&E	7.0	81.0	25.5	34.9%	7.5	33.0	31.8%
SoCalGas	12.0	90.0	31.5	45.9%	9.9	41.4	39.9%
Infrastructure	7.0	80.0	25.3	15.2%	3.3	28.5	27.5%
Sempra Texas Utility	-	-	-	4.0%	0.9	0.9	0.8%
Parent Reallocation	6.0	68.0	21.5	-	(21.5)	-	-
Retained	-	-	-	-	-	-	-
Total	32.0	319.0	103.8	100.0%	-	103.8	100.0%



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Executive FTEs

Calculation for 2026 Forecast							Operating Company Allocations
A	B	C	2026	D	(C + D)	CBFTEEXEC	
Executive FTEs	VP & Director FTEs	Weighted Average (A x 75%) + (B x 25%)	MFBASIC Allocation Rate	Parent Reallocation FTEs using MFBASIC	Total Allocable Officers FTEs		
SDG&E	10.0	53.0	20.8	41.9%	6.1	26.8	34.5%
SoCalGas	5.0	66.0	20.3	52.7%	7.6	27.9	35.9%
Infrastructure	6.0	71.0	22.3	0.9%	0.1	22.4	28.8%
Sempra Texas Utility	-	-	-	4.6%	0.7	0.7	0.9%
Parent Reallocation	5.0	43.0	14.5	-	(14.5)	-	-
Retained	-	-	-	-	-	-	-
Total	<u>26.0</u>	<u>233.0</u>	<u>77.8</u>	<u>100.0%</u>	<u>-</u>	<u>77.8</u>	<u>100.0%</u>

Calculation for 2027 Forecast							Operating Company Allocations
A	B	C	2027	D	(C + D)	CBFTEEXEC	
Executive FTEs	VP & Director FTEs	Weighted Average (A x 75%) + (B x 25%)	MFBASIC Allocation Rate	Parent Reallocation FTEs using MFBASIC	Total Allocable Officers FTEs		
SDG&E	10.0	53.0	20.8	40.7%	5.9	26.7	34.3%
SoCalGas	5.0	66.0	20.3	54.0%	7.8	28.1	36.1%
Infrastructure	6.0	71.0	22.3	0.9%	0.1	22.4	28.8%
Sempra Texas Utility	-	-	-	4.5%	0.6	0.6	0.8%
Parent Reallocation	5.0	43.0	14.5	-	(14.5)	-	-
Retained	-	-	-	-	-	-	-
Total	<u>26.0</u>	<u>233.0</u>	<u>77.8</u>	<u>100.0%</u>	<u>-</u>	<u>77.8</u>	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Executive FTEs

Calculation for 2028 Forecast							
	A	B	C	2028	D	(C + D)	Operating
Operating Company	Executive FTEs	VP & Director FTEs	Weighted Average (A x 75%) + (B x 25%)	MFBASIC Allocation Rate	Parent Reallocation FTEs using MFBASIC	Total Allocable Officers FTEs	Company Allocations CBFTEEXEC
SDG&E	10.0	53.0	20.8	40.3%	5.8	26.6	34.2%
SoCalGas	5.0	66.0	20.3	54.3%	7.9	28.1	36.2%
Infrastructure	6.0	71.0	22.3	0.9%	0.1	22.4	28.8%
Sempra Texas Utility	-	-	-	4.4%	0.6	0.6	0.8%
Parent Reallocation	5.0	43.0	14.5	-	(14.5)	-	-
Retained	-	-	-	-	-	-	-
Total	<u>26.0</u>	<u>233.0</u>	<u>77.8</u>	<u>100.0%</u>	<u>-</u>	<u>77.8</u>	<u>100.0%</u>

Calculation for 2029 Forecast							
	A	B	C	2029	D	(C + D)	Operating
Operating Company	Executive FTEs	VP & Director FTEs	Weighted Average (A x 75%) + (B x 25%)	MFBASIC Allocation Rate	Parent Reallocation FTEs using MFBASIC	Total Allocable Officers FTEs	Company Allocations CBFTEEXEC
SDG&E	10.0	53.0	20.8	40.0%	5.8	26.5	34.1%
SoCalGas	5.0	66.0	20.3	54.7%	7.9	28.2	36.2%
Infrastructure	6.0	71.0	22.3	0.9%	0.1	22.4	28.8%
Sempra Texas Utility	-	-	-	4.4%	0.6	0.6	0.8%
Parent Reallocation	5.0	43.0	14.5	-	(14.5)	-	-
Retained	-	-	-	-	-	-	-
Total	<u>26.0</u>	<u>233.0</u>	<u>77.8</u>	<u>100.0%</u>	<u>-</u>	<u>77.8</u>	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Executive FTEs

Calculation for 2030 Forecast							
Operating Company	A Executive FTEs	B VP & Director FTEs	C Weighted Average (A x 75%) + (B x 25%)	2030 MFBASIC Allocation Rate	D Parent Reallocation FTEs using MFBASIC	(C + D) Total Allocable Officers FTEs	Operating Company Allocations CBFTEEXEC
SDG&E	10.0	53.0	20.8	39.6%	5.7	26.5	34.1%
SoCalGas	5.0	66.0	20.3	55.0%	8.0	28.2	36.3%
Infrastructure	6.0	71.0	22.3	1.0%	0.1	22.4	28.8%
Sempra Texas Utility	-	-	-	4.4%	0.6	0.6	0.8%
Parent Reallocation	5.0	43.0	14.5	-	(14.5)	-	-
Retained	-	-	-	-	-	-	-
Total	26.0	233.0	77.8	100.0%	-	77.8	100.0%

Calculation for 2031 Forecast							
Operating Company	A Executive FTEs	B VP & Director FTEs	C Weighted Average (A x 75%) + (B x 25%)	2031 MFBASIC Allocation Rate	D Parent Reallocation FTEs using MFBASIC	(C + D) Total Allocable Officers FTEs	Operating Company Allocations CBFTEEXEC
SDG&E	10.0	53.0	20.8	39.3%	5.7	26.4	34.0%
SoCalGas	5.0	66.0	20.3	55.3%	8.0	28.3	36.4%
Infrastructure	6.0	71.0	22.3	1.0%	0.1	22.4	28.8%
Sempra Texas Utility	-	-	-	4.4%	0.6	0.6	0.8%
Parent Reallocation	5.0	43.0	14.5	-	(14.5)	-	-
Retained	-	-	-	-	-	-	-
Total	26.0	233.0	77.8	100.0%	-	77.8	100.0%

Note: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:

1100-0136-Compensation



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Causal - HQ Occupancy

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on square footage directly occupied by each operating company. Space occupied by shared Corporate Center functions is reallocated using the Multi-Factor Basic method, resulting in a blended rate. Space occupied by executives and departments with costs excluded from the GRC under AB1167 is retained. Amenity floors and parking spaces in the HQ are also retained, as they benefit all occupants ratably

Operating Company	Calculation for 2025 Adjusted Actuals				
	A	B		(A + B)	Operating Company Allocations CBHQNEW
	HQ Square Footage	2025 MFBASIC Allocation Rate	Parent Reallocation Square Footage using MFBASIC	Total Allocable Square Footage	
SDG&E	37,225	34.9%	44,682	81,907	32.1%
SoCalGas	282	45.9%	58,766	59,048	23.1%
Infrastructure	77,585	15.2%	19,461	97,046	38.0%
Sempra Texas Utility	-	4.0%	5,121	5,121	2.0%
Parent Reallocation	128,030	-	(128,030)	-	-
Retained	12,020	-	-	12,020	4.7%
Total	255,142	100.0%	-	255,142	100.0%



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Causal - HQ Occupancy

Calculation for 2026 Forecast					
Operating Company	A	B		(A + B)	Operating Company Allocations CBHQNEW
	HQ Square Footage	2026 MFBASIC Allocation Rate	Parent Reallocation Square Footage using MFBASIC	Total Allocable Square Footage	
SDG&E	42,317	41.9%	45,447	87,764	33.4%
SoCalGas	307	52.7%	57,154	57,461	21.9%
Infrastructure	79,310	0.9%	936	80,246	30.5%
Sempra Texas Utility	-	4.6%	4,986	4,986	1.9%
Parent Reallocation	108,523	-	(108,523)	-	-
Retained	32,345	-	-	32,345	12.3%
Total	262,802	100.0%	-	262,802	100.0%

Calculation for 2027 Forecast					
Operating Company	A	B		(A + B)	Operating Company Allocations CBHQNEW
	HQ Square Footage	2027 MFBASIC Allocation Rate	Parent Reallocation Square Footage using MFBASIC	Total Allocable Square Footage	
SDG&E	42,317	40.7%	44,159	86,476	32.9%
SoCalGas	307	54.0%	58,608	58,915	22.4%
Infrastructure	79,310	0.9%	924	80,234	30.5%
Sempra Texas Utility	-	4.5%	4,832	4,832	1.8%
Parent Reallocation	108,523	-	(108,523)	-	-
Retained	32,345	-	-	32,345	12.3%
Total	262,802	100.0%	-	262,802	100.0%



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Causal - HQ Occupancy

Calculation for 2028 Forecast					
Operating Company	A	B		(A + B)	Operating Company Allocations CBHQNEW
	HQ Square Footage	2028 MFBASIC Allocation Rate	Parent Reallocation Square Footage using MFBASIC	Total Allocable Square Footage	
SDG&E	121,627	40.3%	43,770	165,397	62.9%
SoCalGas	307	54.3%	58,977	59,284	22.6%
Infrastructure	-	0.9%	966	966	0.4%
Sempra Texas Utility	-	4.4%	4,810	4,810	1.8%
Parent Reallocation	108,523	-	(108,523)	-	-
Retained	32,345	-	-	32,345	12.3%
Total	262,802	100.0%	-	262,802	100.0%

Calculation for 2029 Forecast					
Operating Company	A	B		(A + B)	Operating Company Allocations CBHQNEW
	HQ Square Footage	2029 MFBASIC Allocation Rate	Parent Reallocation Square Footage using MFBASIC	Total Allocable Square Footage	
SDG&E	121,627	40.0%	43,395	165,022	62.8%
SoCalGas	307	54.7%	59,335	59,642	22.7%
Infrastructure	-	0.9%	1,003	1,003	0.4%
Sempra Texas Utility	-	4.4%	4,791	4,791	1.8%
Parent Reallocation	108,523	-	(108,523)	-	-
Retained	32,345	-	-	32,345	12.3%
Total	262,802	100.0%	-	262,802	100.0%



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Causal - HQ Occupancy

Calculation for 2030 Forecast					
Operating Company	A	B		(A + B)	Operating Company Allocations CBHQNEW
	HQ Square Footage	2030 MFBASIC Allocation Rate	Parent Reallocation Square Footage using MFBASIC	Total Allocable Square Footage	
SDG&E	121,627	39.6%	43,015	164,642	62.6%
SoCalGas	307	55.0%	59,698	60,005	22.8%
Infrastructure	-	1.0%	1,036	1,036	0.4%
Sempra Texas Utility	-	4.4%	4,774	4,774	1.8%
Parent Reallocation	108,523	-	(108,523)	-	-
Retained	32,345	-	-	32,345	12.3%
Total	262,802	100.0%	-	262,802	100.0%

Calculation for 2031 Forecast					
Operating Company	A	B		(A + B)	Operating Company Allocations CBHQNEW
	HQ Square Footage	2031 MFBASIC Allocation Rate	Parent Reallocation Square Footage using MFBASIC	Total Allocable Square Footage	
SDG&E	121,627	39.3%	42,639	164,266	62.5%
SoCalGas	307	55.3%	60,059	60,366	23.0%
Infrastructure	-	1.0%	1,066	1,066	0.4%
Sempra Texas Utility	-	4.4%	4,759	4,759	1.8%
Parent Reallocation	108,523	-	(108,523)	-	-
Retained	32,345	-	-	32,345	12.3%
Total	262,802	100.0%	-	262,802	100.0%

Note: Figures may vary due to rounding.



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - HQ Occupancy

COST CENTERS WHICH USE THIS METHOD:

1100-0032-HQ Rent Expense & Other Expense

1100-0248-Depreciation & Amortization (using Internal Order 6630561-Asset Usage - HQ New Sempra Tis)

1100-0307-Ricoh Leases

1100-0311-Property Taxes



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case

Causal - HQ Security

NARRATIVE DESCRIPTION OF METHOD:

As part of the annual re-evaluation of allocation methodologies and to better align costs with services provided, this methodology was modified so that Corporate Security costs are allocated using the Causal-FTE method (CBFTE), except for the HQ guard service plan, which is allocated based on the ratio of employees occupying the HQ space (distributed HQ FTEs). Guard service plan amounts attributed to Corporate Center FTEs are reallocated using the Causal – Security System method (CBCCURE), resulting in a blended percentage. In 2025 and prior, Guard service plan amounts attributed to Corporate Center FTEs were reallocated using the Multi-Factor Basic method.

Calculation for 2025 Adjusted Actuals								
Operating Company	A Corp Security Plan (Excluding HQ Guard) using CBFTE	2025 CBFTE Allocation Rate	Distributed HQ FTEs	B HQ Guard Service Plan using HQ FTEs	2025 MFBASIC Allocation Rate	C Parent Reallocation HQ Guard using MFBASIC	(A + B + C) Total Allocable Corp Security Plan (Including HQ Guard)	Operating Company Allocations CBHQSEC
SDG&E	1,098,225	34.1%	134	246,842	34.9%	212,798	1,557,865	33.7%
SoCalGas	1,948,463	60.5%	1	1,842	45.9%	279,869	2,230,174	48.3%
Infrastructure	170,692	5.3%	283	521,316	15.2%	92,680	784,687	17.0%
Sempra Texas Utility	3,221	0.1%	-	-	4.0%	24,389	27,610	0.6%
Parent Reallocation	-	-	331	609,737	-	(609,737)	-	-
Retained	-	-	11	20,263	-	-	20,263	0.4%
Total	3,220,600	100.0%	760	1,400,000	100.0%	-	4,620,600	100.0%



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case

Causal - HQ Security

Calculation for 2026 Forecast								
Operating Company	A Corp Security Plan (Excluding HQ Guard) using CBFTE	2026 CBFTE Allocation Rate	Distributed HQ FTEs	B HQ Guard Service Plan using HQ FTEs	2026 CBCCURE Allocation Rate	C Parent Reallocation HQ Guard using CBCCURE	(A + B + C) Total Allocable Corp Security Plan (Including HQ Guard)	Operating Company Allocations CBHQSEC
SDG&E	379,276	36.5%	110	199,978	54.1%	324,678	903,932	37.7%
SoCalGas	658,255	63.3%	2	3,636	43.1%	258,418	920,309	38.4%
Infrastructure	268	-	290	527,216	2.5%	15,037	542,520	22.6%
Sempra Texas Utility	1,427	0.1%	-	-	0.3%	1,803	3,230	0.1%
Parent Reallocation	-	-	330	599,935	-	(599,935)	-	-
Retained	-	-	15	27,270	-	-	27,270	1.1%
Total	1,039,226	100.0%	747	1,358,035	100.0%	-	2,397,261	100.0%

Calculation for 2027 Forecast								
Operating Company	A Corp Security Plan (Excluding HQ Guard) using CBFTE	2027 CBFTE Allocation Rate	Distributed HQ FTEs	B HQ Guard Service Plan using HQ FTEs	2027 CBCCURE Allocation Rate	C Parent Reallocation HQ Guard using CBCCURE	(A + B + C) Total Allocable Corp Security Plan (Including HQ Guard)	Operating Company Allocations CBHQSEC
SDG&E	378,907	36.5%	110	199,978	54.0%	324,212	903,098	37.7%
SoCalGas	658,671	63.4%	2	3,636	43.2%	258,944	921,251	38.4%
Infrastructure	264	-	290	527,216	2.5%	15,032	542,513	22.6%
Sempra Texas Utility	1,383	0.1%	-	-	0.3%	1,747	3,130	0.1%
Parent Reallocation	-	-	330	599,935	-	(599,935)	-	-
Retained	-	-	15	27,270	-	-	27,270	1.1%
Total	1,039,226	100.0%	747	1,358,035	100.0%	-	2,397,261	100.0%



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case

Causal - HQ Security

Calculation for 2028 Forecast								
Operating Company	A Corp Security Plan (Excluding HQ Guard) using CBFTE	2028 CBFTE Allocation Rate	Distributed HQ FTEs	B HQ Guard Service Plan using HQ FTEs	2028 CBCCURE Allocation Rate	C Parent Reallocation HQ Guard using CBCCURE	(A + B + C) Total Allocable Corp Security Plan (Including HQ Guard)	Operating Company Allocations CBHQSEC
SDG&E	378,796	36.4%	110	326,879	54.0%	529,719	1,235,394	51.5%
SoCalGas	658,777	63.4%	2	5,943	43.2%	423,480	1,088,201	45.4%
Infrastructure	276	-	-	-	2.5%	24,596	24,873	1.0%
Sempra Texas Utility	1,377	0.1%	-	-	0.3%	2,842	4,219	0.2%
Parent Reallocation	-	-	330	980,638	-	(980,638)	-	-
Retained	-	-	15	44,574	-	-	44,574	1.9%
Total	1,039,226	100.0%	457	1,358,035	100.0%	-	2,397,261	100.0%

Calculation for 2029 Forecast								
Operating Company	A Corp Security Plan (Excluding HQ Guard) using CBFTE	2029 CBFTE Allocation Rate	Distributed HQ FTEs	B HQ Guard Service Plan using HQ FTEs	2029 CBCCURE Allocation Rate	C Parent Reallocation HQ Guard using CBCCURE	(A + B + C) Total Allocable Corp Security Plan (Including HQ Guard)	Operating Company Allocations CBHQSEC
SDG&E	378,688	36.4%	110	326,879	54.0%	529,497	1,235,064	51.5%
SoCalGas	658,879	63.4%	2	5,943	43.2%	423,692	1,088,515	45.4%
Infrastructure	287	-	-	-	2.5%	24,618	24,905	1.0%
Sempra Texas Utility	1,371	0.1%	-	-	0.3%	2,831	4,202	0.2%
Parent Reallocation	-	-	330	980,638	-	(980,638)	-	-
Retained	-	-	15	44,574	-	-	44,574	1.9%
Total	1,039,226	100.0%	457	1,358,035	100.0%	-	2,397,261	100.0%



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case

Causal - HQ Security

Calculation for 2030 Forecast								
Operating Company	A Corp Security Plan (Excluding HQ Guard) using CBFTE	2030 CBFTE Allocation Rate	Distributed HQ FTEs	B HQ Guard Service Plan using HQ FTEs	2030 CBCCURE Allocation Rate	C Parent Reallocation HQ Guard using CBCCURE	(A + B + C) Total Allocable Corp Security Plan (Including HQ Guard)	Operating Company Allocations CBHQSEC
SDG&E	378,580	36.4%	110	326,879	54.0%	529,272	1,234,731	51.5%
SoCalGas	658,983	63.4%	2	5,943	43.2%	423,907	1,088,834	45.4%
Infrastructure	297	-	-	-	2.5%	24,638	24,934	1.0%
Sempra Texas Utility	1,366	0.1%	-	-	0.3%	2,821	4,188	0.2%
Parent Reallocation	-	-	330	980,638	-	(980,638)	-	-
Retained	-	-	15	44,574	-	-	44,574	1.9%
Total	1,039,226	100.0%	457	1,358,035	100.0%	-	2,397,261	100.0%

Calculation for 2031 Forecast								
Operating Company	A Corp Security Plan (Excluding HQ Guard) using CBFTE	2031 CBFTE Allocation Rate	Distributed HQ FTEs	B HQ Guard Service Plan using HQ FTEs	2031 CBCCURE Allocation Rate	C Parent Reallocation HQ Guard using CBCCURE	(A + B + C) Total Allocable Corp Security Plan (Including HQ Guard)	Operating Company Allocations CBHQSEC
SDG&E	378,472	36.4%	110	326,879	53.9%	529,050	1,234,401	51.5%
SoCalGas	659,087	63.4%	2	5,943	43.2%	424,120	1,089,150	45.4%
Infrastructure	305	-	-	-	2.5%	24,656	24,961	1.0%
Sempra Texas Utility	1,362	0.1%	-	-	0.3%	2,813	4,175	0.2%
Parent Reallocation	-	-	330	980,638	-	(980,638)	-	-
Retained	-	-	15	44,574	-	-	44,574	1.9%
Total	1,039,226	100.0%	457	1,358,035	100.0%	-	2,397,261	100.0%

Note: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:

1100-0133-Corporate Security



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Causal - Hyperion System

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on the number of Hyperion Financial Management (HFM) users by operating company. Corporate Center users are reallocated using the Multi-Factor Basic method, resulting in a blended percentage.

Operating Company	Calculation for 2025 Adjusted Actuals				
	A	B		(A + B)	Operating Company Allocations CBHYPERION
	HFM Users	2025 MFBASIC Allocation Rate	Parent Reallocation HFM Users using MFBASIC	Total Allocable HFM Users	
SDG&E	48	34.9%	36	84	27.7%
SoCalGas	23	45.9%	48	71	23.3%
Infrastructure	129	15.2%	16	145	47.6%
Sempra Texas Utility	-	4.0%	4	4	1.4%
Parent Reallocation	104	-	(104)	-	-
Retained	-	-	-	-	-
Total	<u>304</u>	<u>100.0%</u>	<u>-</u>	<u>304</u>	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Hyperion System

Calculation for 2026 Forecast					
Operating Company	A	B		(A + B)	Operating Company Allocations CBHYPERION
	HFM Users	2026 MFBASIC Allocation Rate	Parent Reallocation HFM Users using MFBASIC	Total Allocable HFM Users	
SDG&E	50	41.9%	41	91	29.8%
SoCalGas	25	52.7%	51	76	25.0%
Infrastructure	132	0.9%	1	133	43.7%
Sempra Texas Utility	-	4.6%	4	4	1.5%
Parent Reallocation	97	-	(97)	-	-
Retained	-	-	-	-	-
Total	<u>304</u>	<u>100.0%</u>	<u>-</u>	<u>304</u>	<u>100.0%</u>

Calculation for 2027 Forecast					
Operating Company	A	B		(A + B)	Operating Company Allocations CBHYPERION
	HFM Users	2027 MFBASIC Allocation Rate	Parent Reallocation HFM Users using MFBASIC	Total Allocable HFM Users	
SDG&E	50	40.7%	39	89	52.0%
SoCalGas	25	54.0%	52	77	45.0%
Infrastructure	-	0.9%	1	1	0.5%
Sempra Texas Utility	-	4.5%	4	4	2.5%
Parent Reallocation	97	-	(97)	-	-
Retained	-	-	-	-	-
Total	<u>172</u>	<u>100.0%</u>	<u>-</u>	<u>172</u>	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Causal - Hyperion System

Calculation for 2028 Forecast					
Operating Company	A	B		(A + B)	Operating Company Allocations CBHYPERION
	HFM Users	2028 MFBASIC Allocation Rate	Parent Reallocation HFM Users using MFBASIC	Total Allocable HFM Users	
SDG&E	50	40.3%	39	89	51.8%
SoCalGas	25	54.3%	53	78	45.2%
Infrastructure	-	0.9%	1	1	0.5%
Sempra Texas Utility	-	4.4%	4	4	2.5%
Parent Reallocation	97	-	(97)	-	-
Retained	-	-	-	-	-
Total	172	100.0%	-	172	100.0%

Calculation for 2029 Forecast					
Operating Company	A	B		(A + B)	Operating Company Allocations CBHYPERION
	HFM Users	2029 MFBASIC Allocation Rate	Parent Reallocation HFM Users using MFBASIC	Total Allocable HFM Users	
SDG&E	50	40.0%	39	89	51.6%
SoCalGas	25	54.7%	53	78	45.4%
Infrastructure	-	0.9%	1	1	0.5%
Sempra Texas Utility	-	4.4%	4	4	2.5%
Parent Reallocation	97	-	(97)	-	-
Retained	-	-	-	-	-
Total	172	100.0%	-	172	100.0%



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Causal - Hyperion System

Operating Company	Calculation for 2030 Forecast				
	A	B		(A + B)	Operating Company Allocations CBHYPERION
	HFM Users	2030 MFBASIC Allocation Rate	Parent Reallocation HFM Users using MFBASIC	Total Allocable HFM Users	
SDG&E	50	39.6%	38	88	51.4%
SoCalGas	25	55.0%	53	78	45.6%
Infrastructure	-	1.0%	1	1	0.5%
Sempra Texas Utility	-	4.4%	4	4	2.5%
Parent Reallocation	97	-	(97)	-	-
Retained	-	-	-	-	-
Total	172	100.0%	-	172	100.0%



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Hyperion System

Operating Company	Calculation for 2031 Forecast				
	A	B		(A + B)	Operating Company Allocations CBHYPERION
	HFM Users	2031 MFBASIC Allocation Rate	Parent Reallocation HFM Users using MFBASIC	Total Allocable HFM Users	
SDG&E	50	39.3%	38	88	51.2%
SoCalGas	25	55.3%	54	79	45.7%
Infrastructure	-	1.0%	1	1	0.6%
Sempra Texas Utility	-	4.4%	4	4	2.5%
Parent Reallocation	97	-	(97)	-	-
Retained	-	-	-	-	-
Total	<u>172</u>	<u>100.0%</u>	<u>-</u>	<u>172</u>	<u>100.0%</u>

Note: Figures may vary due to rounding.

COST CENTERS WHICH USE THIS METHOD:

1100-0342-Financial Systems & Transformation (using Internal Order 6305584-Hyperion Maintenance & License Fees)

1100-0248-Depreciation & Amortization (using Internal Order 6630520-Asset Usage - HFM Maint & Lic Fee and 6305584-Hyperion Maintenance & License Fees)



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Causal - LAN IDs

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on total Local Area Network Identifications (LAN IDs) by operating company for IT services provided. LAN IDs attributable to Corporate Center functions are reallocated using the Multi-Factor Basic method, resulting in a blended rate.

Calculation for 2025 Adjusted Actuals					
Operating Company	A			(A + B)	Operating Company Allocations
	Actual LAN IDs	2025 MFBASIC Allocation Rate	B Parent Reallocation LAN IDs using MFBASIC	Total Allocable LAN IDs	CBLANID
SDG&E	9,545	34.9%	198	9,743	39.4%
SoCalGas	11,427	45.9%	260	11,687	47.3%
Infrastructure	3,170	15.2%	86	3,256	13.2%
Sempra Texas Utility	-	4.0%	23	23	0.1%
Parent Reallocation	567	-	(567)	-	-
Retained	-	-	-	-	-
Total	<u>24,709</u>	<u>100.0%</u>	<u>-</u>	<u>24,709</u>	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Causal - LAN IDs

Calculation for 2026 Forecast					
Operating Company	A		B	(A + B)	Operating Company Allocations
	Actual LAN IDs	2026 MFBASIC Allocation Rate	Parent Reallocation LAN IDs using MFBASIC	Total Allocable LAN IDs	CBLANID
SDG&E	4,385	41.9%	156	4,541	28.7%
SoCalGas	8,096	52.7%	196	8,292	52.5%
Infrastructure	2,948	0.9%	3	2,951	18.7%
Sempra Texas Utility	-	4.6%	17	17	0.1%
Parent Reallocation	373	-	(373)	-	-
Retained	-	-	-	-	-
Total	15,802	100.0%	-	15,802	100.0%

Calculation for 2027 Forecast					
Operating Company	A		B	(A + B)	Operating Company Allocations
	Actual LAN IDs	2027 MFBASIC Allocation Rate	Parent Reallocation LAN IDs using MFBASIC	Total Allocable LAN IDs	CBLANID
SDG&E	4,385	40.7%	152	4,537	35.3%
SoCalGas	8,096	54.0%	201	8,297	64.6%
Infrastructure	-	0.9%	3	3	-
Sempra Texas Utility	-	4.5%	17	17	0.1%
Parent Reallocation	373	-	(373)	-	-
Retained	-	-	-	-	-
Total	12,854	100.0%	-	12,854	100.0%



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - LAN IDs

Calculation for 2028 Forecast					
Operating Company	A	2028	B	(A + B)	Operating Company Allocations
	Actual LAN IDs	MFBASIC Allocation Rate	Parent Reallocation LAN IDs using MFBASIC	Total Allocable LAN IDs	CBLANID
SDG&E	4,385	40.3%	150	4,535	35.3%
SoCalGas	8,096	54.3%	203	8,299	64.6%
Infrastructure	-	0.9%	3	3	-
Sempra Texas Utility	-	4.4%	17	17	0.1%
Parent Reallocation	373	-	(373)	-	-
Retained	-	-	-	-	-
Total	12,854	100.0%	-	12,854	100.0%

Calculation for 2029 Forecast					
Operating Company	A	2029	B	(A + B)	Operating Company Allocations
	Actual LAN IDs	MFBASIC Allocation Rate	Parent Reallocation LAN IDs using MFBASIC	Total Allocable LAN IDs	CBLANID
SDG&E	4,385	40.0%	149	4,534	35.3%
SoCalGas	8,096	54.7%	204	8,300	64.6%
Infrastructure	-	0.9%	3	3	-
Sempra Texas Utility	-	4.4%	16	16	0.1%
Parent Reallocation	373	-	(373)	-	-
Retained	-	-	-	-	-
Total	12,854	100.0%	-	12,854	100.0%



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - LAN IDs

Calculation for 2030 Forecast						
Operating Company	A			B	(A + B)	Operating Company Allocations
	Actual LAN IDs	2030 MFBASIC Allocation Rate		Parent Reallocation LAN IDs using MFBASIC	Total Allocable LAN IDs	CBLANID
SDG&E	4,385	39.6%		148	4,533	35.3%
SoCalGas	8,096	55.0%		205	8,301	64.6%
Infrastructure	-	1.0%		4	4	-
Sempra Texas Utility	-	4.4%		16	16	0.1%
Parent Reallocation	373	-		(373)	-	-
Retained	-	-		-	-	-
Total	<u>12,854</u>	<u>100.0%</u>		<u>-</u>	<u>12,854</u>	<u>100.0%</u>

Calculation for 2031 Forecast						
Operating Company	A			B	(A + B)	Operating Company Allocations
	Actual LAN IDs	2031 MFBASIC Allocation Rate		Parent Reallocation LAN IDs using MFBASIC	Total Allocable LAN IDs	CBLANID
SDG&E	4,385	39.3%		147	4,532	35.3%
SoCalGas	8,096	55.3%		206	8,302	64.6%
Infrastructure	-	1.0%		4	4	-
Sempra Texas Utility	-	4.4%		16	16	0.1%
Parent Reallocation	373	-		(373)	-	-
Retained	-	-		-	-	-
Total	<u>12,854</u>	<u>100.0%</u>		<u>-</u>	<u>12,854</u>	<u>100.0%</u>

Note: Figures may vary due to rounding.



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - LAN IDs

COST CENTERS WHICH USE THIS METHOD:

1100-0160-Director Cybersecurity & CISO

1100-0165-Cyber Governance



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Causal - Legal Operations

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on the Law Department's estimated attorney workload by operating company. Workload attributable to shared Corporate Center matters is allocated using the Multi-Factor Basic method, resulting in a blended rate.

Calculation for 2025 Adjusted Actuals

Operating Company	Law Department Workload Estimate	Operating Company Allocations CBLEGALOPS
SDG&E	30.2	30.2%
SoCalGas	41.0	41.0%
Infrastructure	25.4	25.4%
Sempra Texas Utility	3.1	3.1%
Parent Reallocation	-	-
Retained	0.4	0.4%
Total	100.0	100.0%

Calculation for 2026 Forecast

Operating Company	Law Department Workload Estimate	Operating Company Allocations CBLEGALOPS
SDG&E	39.8	39.8%
SoCalGas	44.4	44.4%
Infrastructure	12.0	12.0%
Sempra Texas Utility	3.5	3.5%
Parent Reallocation	-	-
Retained	0.4	0.4%
Total	100.0	100.0%



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Legal Operations

Calculation for 2027 Forecast		
Operating Company	Law Department Workload Estimate	Operating Company Allocations CBLEGALOPS
SDG&E	39.8	39.8%
SoCalGas	44.4	44.4%
Infrastructure	12.0	12.0%
Sempra Texas Utility	3.5	3.5%
Parent Reallocation	-	-
Retained	0.4	0.4%
Total	100.0	100.0%

Calculation for 2028 Forecast		
Operating Company	Law Department Workload Estimate	Operating Company Allocations CBLEGALOPS
SDG&E	39.8	39.8%
SoCalGas	44.4	44.4%
Infrastructure	12.0	12.0%
Sempra Texas Utility	3.5	3.5%
Parent Reallocation	-	-
Retained	0.4	0.4%
Total	100.0	100.0%



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Causal - Legal Operations

Calculation for 2029 Forecast		
Operating Company	Law Department Workload Estimate	Operating Company Allocations CBLEGALOPS
SDG&E	39.8	39.8%
SoCalGas	44.4	44.4%
Infrastructure	12.0	12.0%
Sempra Texas Utility	3.5	3.5%
Parent Reallocation	-	-
Retained	0.4	0.4%
Total	100.0	100.0%

Calculation for 2030 Forecast		
Operating Company	Law Department Workload Estimate	Operating Company Allocations CBLEGALOPS
SDG&E	39.8	39.8%
SoCalGas	44.4	44.4%
Infrastructure	12.0	12.0%
Sempra Texas Utility	3.5	3.5%
Parent Reallocation	-	-
Retained	0.4	0.4%
Total	100.0	100.0%



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Legal Operations

Calculation for 2031 Forecast		
Operating Company	Law Department Workload Estimate	Operating Company Allocations CBLEGALOPS
SDG&E	39.8	39.8%
SoCalGas	44.4	44.4%
Infrastructure	12.0	12.0%
Sempra Texas Utility	3.5	3.5%
Parent Reallocation	-	-
Retained	0.4	0.4%
Total	100.0	100.0%

Note: Figures may vary due to rounding.

COST CENTERS WHICH USE THIS METHOD:

- 1100-0143-Corporate Governance
- 1100-0145-Outside Legal (2026 - 2031)
- 1100-0180-Labor & Employment
- 1100-0190-Litigation & Environmental
- 1100-0191-Corporate Law
- 1100-0199-Securities Law



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Pension & Trust Investments

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on estimated percentages of hours worked on pension and trust investment activities for each operating company in the coming year.

Calculation for 2025 Adjusted Actuals	
Operating Company	Operating Company Allocations
	CBPENTRUSTS
SDG&E	38.0%
SoCalGas	56.0%
Infrastructure	3.0%
Sempra Texas Utility	-
Parent Reallocation	-
Retained	3.0%
Total	<u>100.0%</u>

Calculation for 2026 Forecast	
Operating Company	Operating Company Allocations
	CBPENTRUSTS
SDG&E	37.0%
SoCalGas	57.0%
Infrastructure	3.0%
Sempra Texas Utility	-
Parent Reallocation	-
Retained	3.0%
Total	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Pension & Trust Investments

Calculation for 2027 Forecast	
	Operating Company Allocations
Operating Company	CBPENTRUSTS
SDG&E	37.0%
SoCalGas	57.0%
Infrastructure	3.0%
Sempra Texas Utility	-
Parent Reallocation	-
Retained	3.0%
Total	<u>100.0%</u>

Calculation for 2028 Forecast	
	Operating Company Allocations
Operating Company	CBPENTRUSTS
SDG&E	37.0%
SoCalGas	57.0%
Infrastructure	3.0%
Sempra Texas Utility	-
Parent Reallocation	-
Retained	3.0%
Total	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Pension & Trust Investments

Calculation for 2029 Forecast	
	Operating Company Allocations
Operating Company	CBPENTRUSTS
SDG&E	37.0%
SoCalGas	57.0%
Infrastructure	3.0%
Sempra Texas Utility	-
Parent Reallocation	-
Retained	3.0%
Total	<u>100.0%</u>

Calculation for 2030 Forecast	
	Operating Company Allocations
Operating Company	CBPENTRUSTS
SDG&E	37.0%
SoCalGas	57.0%
Infrastructure	3.0%
Sempra Texas Utility	-
Parent Reallocation	-
Retained	3.0%
Total	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Pension & Trust Investments

Calculation for 2031 Forecast	
Operating Company	Operating Company Allocations
	CBPENTRUSTS
SDG&E	37.0%
SoCalGas	57.0%
Infrastructure	3.0%
Sempra Texas Utility	-
Parent Reallocation	-
Retained	3.0%
Total	<u>100.0%</u>

Note: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:

1100-0121-Pension & Trust Investments



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Causal - Sacramento Office Depreciation

NARRATIVE DESCRIPTION OF METHOD:

Allocations of SDG&E and SoCalGas office depreciation are split equally between SDG&E and SoCalGas.

Calculation for 2025 Adjusted Actuals	
Operating Company	Operating Company Allocations
	CBSACOFFDEPR
SDG&E	50.0%
SoCalGas	50.0%
Infrastructure	-
Sempra Texas Utility	-
Parent Reallocation	-
Retained	-
Total	100.0%

Calculation for 2026 Forecast	
Operating Company	Operating Company Allocations
	CBSACOFFDEPR
SDG&E	50.0%
SoCalGas	50.0%
Infrastructure	-
Sempra Texas Utility	-
Parent Reallocation	-
Retained	-
Total	100.0%



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Sacramento Office Depreciation

Calculation for 2027 Forecast

	Operating Company Allocations
Operating Company	CBSACOFFDEPR
SDG&E	50.0%
SoCalGas	50.0%
Infrastructure	-
Sempra Texas Utility	-
Parent Reallocation	-
Retained	-
Total	<u>100.0%</u>

Calculation for 2028 Forecast

	Operating Company Allocations
Operating Company	CBSACOFFDEPR
SDG&E	50.0%
SoCalGas	50.0%
Infrastructure	-
Sempra Texas Utility	-
Parent Reallocation	-
Retained	-
Total	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Sacramento Office Depreciation

Calculation for 2029 Forecast

	Operating Company Allocations
Operating Company	CBSACOFFDEPR
SDG&E	50.0%
SoCalGas	50.0%
Infrastructure	-
Sempra Texas Utility	-
Parent Reallocation	-
Retained	-
Total	<u>100.0%</u>

Calculation for 2030 Forecast

	Operating Company Allocations
Operating Company	CBSACOFFDEPR
SDG&E	50.0%
SoCalGas	50.0%
Infrastructure	-
Sempra Texas Utility	-
Parent Reallocation	-
Retained	-
Total	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Sacramento Office Depreciation

Calculation for 2031 Forecast

Operating Company	Operating Company Allocations
	CBSACOFFDEPR
SDG&E	50.0%
SoCalGas	50.0%
Infrastructure	-
Sempra Texas Utility	-
Parent Reallocation	-
Retained	-
Total	<u>100.0%</u>

Note: Figures may vary due to rounding.

COST CENTERS WHICH USE THIS METHOD:

1100-0248-Depreciation & Amortization (using Internal Order 6630405-Asset Usage-Sacramento)

1100-0311-Property Taxes (using Internal Order 6630405-Asset Usage-Sacramento)



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Causal - Security Services

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on a weighted average of level of call-in transportation services available to officers, by operating company. These services are primarily utilized by officers at California Utilities and Infrastructure. Accordingly, costs are weighted at 75% to Infrastructure and 25% to California Utilities. When call-in transportation services are provided to Corporate Center officers, costs are directly charged to the respective operating companies or retained, as appropriate.

Calculation for 2025 Adjusted Actuals			
Operating Company	Call-In Transportation Service Estimate	Group Share	Operating Company Allocations CBSECSERV
SDG&E	17.0%		4.3%
SoCalGas	83.0%		20.8%
Total Utilities	100.0%		
CBSECSERV - Utilities Group Share Percentage		25.0%	
Infrastructure	100.0%		75.0%
Sempra Texas Utility	-		-
Parent Reallocation	-		-
Total Other operating companies	100.0%		
CBSECSERV - Other Group Share Percentage		75.0%	
Retained	-	-	-
Total		<u>100.0%</u>	<u>100.0%</u>

Note: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:

1100-0043-Security Services



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 GRC
 Causal - Tax Services

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on an annual time study of estimated Tax Department employee workloads by operating company. Workloads attributable to shared Corporate Center functions are reallocated using the Multi-Factor Basic method, resulting in a blended percentage.

Calculation for 2025 Adjusted Actuals					
Operating Company	A	B		(A + B)	Operating Company Allocations
	Workload Study	2025 MFBASIC Allocation Rate	Parent Reallocation Workload using MFBASIC	Total Allocable Workload	
					CBTIMETAX
SDG&E	22	34.9%	12	33	33.4%
SoCalGas	21	45.9%	15	36	35.7%
Infrastructure	23	15.2%	5	28	28.4%
Sempra Texas Utility	-	4.0%	1	1	1.3%
Parent Reallocation	33	-	(33)	-	-
Retained	1	-	-	1	1.2%
Total	100	100.0%	-	100	100.0%



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 GRC
 Causal - Tax Services

Calculation for 2026 Forecast						
Operating Company	A			B	(A + B)	
	Workload Study	2026 MFBASIC Allocation Rate		Parent Reallocation Workload using MFBASIC	Total Allocable Workload	Operating Company Allocations CBTIMETAX
SDG&E	28	41.9%		12	40	43.0%
SoCalGas	26	52.7%		15	41	44.1%
Infrastructure	9	0.9%		-	9	9.4%
Sempra Texas Utility	-	4.6%		1	1	1.4%
Parent Reallocation	28	-		(28)	-	-
Retained	2	-		-	2	2.1%
Total	93	100.0%		-	93	100.0%



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 GRC
 Causal - Tax Services

Calculation for 2027 Forecast						
Operating Company	A			B	(A + B)	Operating Company Allocations CBTIMETAX
	Workload Study	2027 MFBASIC Allocation Rate		Parent Reallocation Workload using MFBASIC	Total Allocable Workload	
SDG&E	28	40.7%		11	40	42.6%
SoCalGas	26	54.0%		15	42	44.5%
Infrastructure	9	0.9%		-	9	9.4%
Sempra Texas Utility	-	4.5%		1	1	1.3%
Parent Reallocation	28	-		(28)	-	-
Retained	2	-		-	2	2.1%
Total	<u>93</u>	<u>100.0%</u>		<u>-</u>	<u>93</u>	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 GRC
 Causal - Tax Services

Calculation for 2028 Forecast						
Operating Company	A			B	(A + B)	
	Workload Study	2028 MFBASIC Allocation Rate		Parent Reallocation Workload using MFBASIC	Total Allocable Workload	Operating Company Allocations CBTIMETAX
SDG&E	28	40.3%		11	40	42.5%
SoCalGas	26	54.3%		15	42	44.6%
Infrastructure	9	0.9%		-	9	9.4%
Sempra Texas Utility	-	4.4%		1	1	1.3%
Parent Reallocation	28	-		(28)	-	-
Retained	2	-		-	2	2.1%
Total	93	100.0%		-	93	100.0%



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 GRC
 Causal - Tax Services

Calculation for 2029 Forecast						
Operating Company	A			B	(A + B)	Operating Company Allocations CBTIMETAX
	Workload Study	2029 MFBASIC Allocation Rate		Parent Reallocation Workload using MFBASIC	Total Allocable Workload	
SDG&E	28	40.0%		11	40	42.4%
SoCalGas	26	54.7%		15	42	44.7%
Infrastructure	9	0.9%		-	9	9.4%
Sempra Texas Utility	-	4.4%		1	1	1.3%
Parent Reallocation	28	-		(28)	-	-
Retained	2	-		-	2	2.1%
Total	<u>93</u>	<u>100.0%</u>		<u>-</u>	<u>93</u>	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 GRC
 Causal - Tax Services

Calculation for 2030 Forecast						
Operating Company	A			B	(A + B)	Operating Company Allocations CBTIMETAX
	Workload Study	2030 MFBASIC Allocation Rate		Parent Reallocation Workload using MFBASIC	Total Allocable Workload	
SDG&E	28	39.6%		11	40	42.3%
SoCalGas	26	55.0%		15	42	44.8%
Infrastructure	9	1.0%		-	9	9.4%
Sempra Texas Utility	-	4.4%		1	1	1.3%
Parent Reallocation	28	-		(28)	-	-
Retained	2	-		-	2	2.1%
Total	93	100.0%		-	93	100.0%



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 GRC
 Causal - Tax Services

Calculation for 2031 Forecast						
	A			B	(A + B)	
	Workload	2031 MFBASIC	Parent Reallocation	Workload	Total Allocable	
Operating Company	Study	Allocation Rate	using MFBASIC	Workload	Workload	CBTIMETAX
SDG&E	28	39.3%		11	39	42.2%
SoCalGas	26	55.3%		15	42	44.9%
Infrastructure	9	1.0%		-	9	9.4%
Sempra Texas Utility	-	4.4%		1	1	1.3%
Parent Reallocation	28	-	(28)	-	-	-
Retained	2	-	-	-	2	2.1%
Total	93	100.0%	-	93	93	100.0%

Note: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:

1100-0373-Corporate Tax Services



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Treasury

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on estimated percentages of effort supporting financing and advisory projects by operating company, as determined annually by the Assistant Treasurer.

Calculation for 2025 Adjusted Actuals

	Operating Company Allocations
Operating Company	CBTREAS
SDG&E	35.0%
SoCalGas	35.0%
Infrastructure	30.0%
Sempra Texas Utility	-
Parent Reallocation	-
Retained	-
Total	<u>100.0%</u>

Calculation for 2026 Forecast

	Operating Company Allocations
Operating Company	CBTREAS
SDG&E	47.5%
SoCalGas	47.5%
Infrastructure	5.0%
Sempra Texas Utility	-
Parent Reallocation	-
Retained	-
Total	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Treasury

Calculation for 2027 Forecast	
Operating Company	Operating Company Allocations
	CBTREAS
SDG&E	47.5%
SoCalGas	47.5%
Infrastructure	5.0%
Sempra Texas Utility	-
Parent Reallocation	-
Retained	-
Total	<u>100.0%</u>

Calculation for 2028 Forecast	
Operating Company	Operating Company Allocations
	CBTREAS
SDG&E	47.5%
SoCalGas	47.5%
Infrastructure	5.0%
Sempra Texas Utility	-
Parent Reallocation	-
Retained	-
Total	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Treasury

Calculation for 2029 Forecast	
Operating Company	Operating Company Allocations
	CBTREAS
SDG&E	47.5%
SoCalGas	47.5%
Infrastructure	5.0%
Sempra Texas Utility	-
Parent Reallocation	-
Retained	-
Total	<u>100.0%</u>

Calculation for 2030 Forecast	
Operating Company	Operating Company Allocations
	CBTREAS
SDG&E	47.5%
SoCalGas	47.5%
Infrastructure	5.0%
Sempra Texas Utility	-
Parent Reallocation	-
Retained	-
Total	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - Treasury

Calculation for 2031 Forecast	
Operating Company	Operating Company Allocations
	CBTREAS
SDG&E	47.5%
SoCalGas	47.5%
Infrastructure	5.0%
Sempra Texas Utility	-
Parent Reallocation	-
Retained	-
Total	<u>100.0%</u>

Note: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:

1100-0119-Finance



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Causal - VP Tax

NARRATIVE DESCRIPTION OF METHOD:

Allocations are based on an annual time study of estimated Vice President of Tax workloads by operating company. Workloads attributable to shared Corporate Center functions are reallocated using the Multi-Factor Basic method, resulting in a blended percentage.

Calculation for 2025 Adjusted Actuals					
Operating Company	A	B		(A + B)	Operating Company Allocations
	Workload Study	2025 MFBASIC Allocation Rate	Parent Reallocation Workload using MFBASIC	Total Allocable Workload	CBVPTAX
SDG&E	20	34.9%	8	28	28.0%
SoCalGas	20	45.9%	11	31	30.6%
Infrastructure	35	15.2%	3	38	38.5%
Sempra Texas Utility	-	4.0%	1	1	0.9%
Parent Reallocation	23	-	(23)	-	-
Retained	2	-	-	2	2.0%
Total	<u>100</u>	<u>100.0%</u>	<u>-</u>	<u>100</u>	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - VP Tax

Calculation for 2026 Forecast					
Operating Company	A	B		(A + B)	Operating Company Allocations
	Workload Study	2026 MFBASIC Allocation Rate	Parent Reallocation Workload using MFBASIC	Total Allocable Workload	CBVPTAX
SDG&E	25	41.9%	12	37	36.7%
SoCalGas	25	52.7%	15	40	39.7%
Infrastructure	20	0.9%	-	20	20.2%
Sempra Texas Utility	-	4.6%	1	1	1.3%
Parent Reallocation	28	-	(28)	-	-
Retained	2	-	-	2	2.0%
Total	<u>100</u>	<u>100.0%</u>	<u>-</u>	<u>100</u>	<u>100.0%</u>

Calculation for 2027 Forecast					
Operating Company	A	B		(A + B)	Operating Company Allocations
	Workload Study	2027 MFBASIC Allocation Rate	Parent Reallocation Workload using MFBASIC	Total Allocable Workload	CBVPTAX
SDG&E	25	40.7%	11	36	36.4%
SoCalGas	25	54.0%	15	40	40.1%
Infrastructure	20	0.9%	-	20	20.2%
Sempra Texas Utility	-	4.5%	1	1	1.2%
Parent Reallocation	28	-	(28)	-	-
Retained	2	-	-	2	2.0%
Total	<u>100</u>	<u>100.0%</u>	<u>-</u>	<u>100</u>	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - VP Tax

Calculation for 2028 Forecast					
Operating Company	A	B		(A + B)	Operating Company Allocations
	Workload Study	2028 MFBASIC Allocation Rate	Parent Reallocation Workload using MFBASIC	Total Allocable Workload	CBVPTAX
SDG&E	25	40.3%	11	36	36.3%
SoCalGas	25	54.3%	15	40	40.2%
Infrastructure	20	0.9%	-	20	20.2%
Sempra Texas Utility	-	4.4%	1	1	1.2%
Parent Reallocation	28	-	(28)	-	-
Retained	2	-	-	2	2.0%
Total	<u>100</u>	<u>100.0%</u>	<u>-</u>	<u>100</u>	<u>100.0%</u>

Calculation for 2029 Forecast					
Operating Company	A	B		(A + B)	Operating Company Allocations
	Workload Study	2029 MFBASIC Allocation Rate	Parent Reallocation Workload using MFBASIC	Total Allocable Workload	CBVPTAX
SDG&E	25	40.0%	11	36	36.2%
SoCalGas	25	54.7%	15	40	40.3%
Infrastructure	20	0.9%	-	20	20.3%
Sempra Texas Utility	-	4.4%	1	1	1.2%
Parent Reallocation	28	-	(28)	-	-
Retained	2	-	-	2	2.0%
Total	<u>100</u>	<u>100.0%</u>	<u>-</u>	<u>100</u>	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Causal - VP Tax

Calculation for 2030 Forecast					
Operating Company	A	B		(A + B)	Operating Company Allocations
	Workload Study	2030 MFBASIC Allocation Rate	Parent Reallocation Workload using MFBASIC	Total Allocable Workload	CBVPTAX
SDG&E	25	39.6%	11	36	36.1%
SoCalGas	25	55.0%	15	40	40.4%
Infrastructure	20	1.0%	-	20	20.3%
Sempra Texas Utility	-	4.4%	1	1	1.2%
Parent Reallocation	28	-	(28)	-	-
Retained	2	-	-	2	2.0%
Total	<u>100</u>	<u>100.0%</u>	<u>-</u>	<u>100</u>	<u>100.0%</u>

Calculation for 2031 Forecast					
Operating Company	A	B		(A + B)	Operating Company Allocations
	Workload Study	2031 MFBASIC Allocation Rate	Parent Reallocation Workload using MFBASIC	Total Allocable Workload	CBVPTAX
SDG&E	25	39.3%	11	36	36.0%
SoCalGas	25	55.3%	15	40	40.5%
Infrastructure	20	1.0%	-	20	20.3%
Sempra Texas Utility	-	4.4%	1	1	1.2%
Parent Reallocation	28	-	(28)	-	-
Retained	2	-	-	2	2.0%
Total	<u>100</u>	<u>100.0%</u>	<u>-</u>	<u>100</u>	<u>100.0%</u>

Note: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:

1100-0045-VP Tax & Chief Tax Counsel



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Weighted Average - SVP, Deputy General Counsel, & Chief
 Compliance Officer

NARRATIVE DESCRIPTION OF METHOD:

Allocations reflect the average relative share of each operating company's labor costs, weighted by the size of the labor budget for cost centers reporting to the Senior Vice President, General Deputy Counsel – Litigation and Regulatory, and Chief Compliance Officer.

Calculation for 2026 Forecast

Operating Company	CC1100-0190 CBLEGALOPS	CC1100-0348 MFBASIC	Total Labor Costs	Operating Company Allocations SVPDEPCOMP
SDG&E	305,014	424,248	729,262	41.0%
SoCalGas	340,055	533,535	873,589	49.1%
Infrastructure	91,780	8,736	100,516	5.6%
Sempra Texas Utility	27,143	46,549	73,692	4.1%
Parent Reallocation	-	-	-	-
Retained	2,760	-	2,760	0.2%
Total	<u>766,752</u>	<u>1,013,068</u>	<u>1,779,820</u>	<u>100.0%</u>

Calculation for 2027 Forecast

Operating Company	CC1100-0190 CBLEGALOPS	CC1100-0348 MFBASIC	Total Labor Costs	Operating Company Allocations SVPDEPCOMP
SDG&E	299,950	385,424	685,373	40.3%
SoCalGas	334,408	511,529	845,938	49.7%
Infrastructure	90,256	8,064	98,320	5.8%
Sempra Texas Utility	26,692	42,174	68,866	4.0%
Parent Reallocation	-	-	-	-
Retained	2,714	-	2,714	0.2%
Total	<u>754,021</u>	<u>947,190</u>	<u>1,701,212</u>	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Weighted Average - SVP, Deputy General Counsel, & Chief
 Compliance Officer

Calculation for 2028 Forecast

Operating Company	CC1100-0190 CBLEGALOPS	CC1100-0348 MFBASIC	Total Labor Costs	Operating Company Allocations SVPDEPCOMP
SDG&E	309,743	394,501	704,244	40.1%
SoCalGas	345,326	531,559	876,886	49.9%
Infrastructure	93,203	8,704	101,908	5.8%
Sempra Texas Utility	27,564	43,350	70,914	4.0%
Parent Reallocation	-	-	-	-
Retained	2,803	-	2,803	0.2%
Total	<u>778,639</u>	<u>978,115</u>	<u>1,756,754</u>	<u>100.0%</u>

Calculation for 2029 Forecast

Operating Company	CC1100-0190 CBLEGALOPS	CC1100-0348 MFBASIC	Total Labor Costs	Operating Company Allocations SVPDEPCOMP
SDG&E	319,762	403,767	723,529	39.9%
SoCalGas	356,497	552,083	908,580	50.1%
Infrastructure	96,218	9,332	105,550	5.8%
Sempra Texas Utility	28,455	44,574	73,030	4.0%
Parent Reallocation	-	-	-	-
Retained	2,894	-	2,894	0.2%
Total	<u>803,827</u>	<u>1,009,755</u>	<u>1,813,582</u>	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Weighted Average - SVP, Deputy General Counsel, & Chief
 Compliance Officer

Calculation for 2030 Forecast				
Operating Company	CC1100-0190 CBLEGALOPS	CC1100-0348 MFBASIC	Total Labor Costs	Operating Company Allocations SVPDEPCOMP
SDG&E	330,305	413,428	743,733	39.7%
SoCalGas	368,251	573,780	942,031	50.3%
Infrastructure	99,390	9,957	109,347	5.8%
Sempra Texas Utility	29,394	45,883	75,277	4.0%
Parent Reallocation	-	-	-	-
Retained	2,989	-	2,989	0.2%
Total	830,329	1,043,047	1,873,377	100.0%

Calculation for 2031 Forecast				
Operating Company	CC1100-0190 CBLEGALOPS	CC1100-0348 MFBASIC	Total Labor Costs	Operating Company Allocations SVPDEPCOMP
SDG&E	341,543	423,758	765,300	39.5%
SoCalGas	380,780	596,883	977,663	50.5%
Infrastructure	102,772	10,593	113,365	5.9%
Sempra Texas Utility	30,394	47,300	77,694	4.0%
Parent Reallocation	-	-	-	-
Retained	3,091	-	3,091	0.2%
Total	858,579	1,078,533	1,937,112	100.0%

Note: Figures may vary due to rounding.



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Weighted Average - SVP, Deputy General Counsel, & Chief
Compliance Officer

COST CENTER WHICH USE THIS METHOD:

1100-0201-SVP, Deputy General Counsel, & Chief Compliance Officer

LEGEND:

1100-0190-Litigation & Environmental

1100-0348-Corporate Compliance



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Weighted Average - SVP Finance

NARRATIVE DESCRIPTION OF METHOD:

Allocations reflect the average relative share of each operating company's labor costs, weighted by the size of the labor budget for cost centers reporting to the Senior Vice President of Finance.

Calculation for 2025 Adjusted Actuals

Operating Company	CC1100-0188 MFBASIC	CC1100-0112 VPTREAS	Total Labor Costs	Operating Company Allocations SVPFINANCE
SDG&E	100,083	122,806	222,889	36.6%
SoCalGas	131,640	122,806	254,446	41.8%
Infrastructure	43,711	70,013	113,725	18.7%
Sempra Texas Utility	11,415	1,469	12,884	2.1%
Parent Reallocation	-	-	-	-
Retained	-	4,406	4,406	0.7%
Total	<u>286,850</u>	<u>321,500</u>	<u>608,350</u>	<u>100.0%</u>

Calculation for 2026 Forecast

Operating Company	CC1100-0298 MFBASIC	CC1100-0112 VPTREAS	Total Labor Costs	Operating Company Allocations SVPFINANCE
SDG&E	-	154,476	154,476	46.4%
SoCalGas	-	154,476	154,476	46.4%
Infrastructure	-	16,634	16,634	5.0%
Sempra Texas Utility	-	1,420	1,420	0.4%
Parent Reallocation	-	-	-	-
Retained	-	5,679	5,679	1.7%
Total	<u>-</u>	<u>332,685</u>	<u>332,685</u>	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Weighted Average - SVP Finance

Calculation for 2027 Forecast				
Operating Company	CC1100-0298 MFBASIC	CC1100-0112 VPTREAS	Total Labor Costs	Operating Company Allocations SVPFINANCE
SDG&E	-	158,451	158,451	46.4%
SoCalGas	-	158,451	158,451	46.4%
Infrastructure	-	17,062	17,062	5.0%
Sempra Texas Utility	-	1,456	1,456	0.4%
Parent Reallocation	-	-	-	-
Retained	-	5,825	5,825	1.7%
Total	-	341,245	341,245	100.0%

Calculation for 2028 Forecast				
Operating Company	CC1100-0298 MFBASIC	CC1100-0112 VPTREAS	Total Labor Costs	Operating Company Allocations SVPFINANCE
SDG&E	-	163,776	163,776	46.4%
SoCalGas	-	163,776	163,776	46.4%
Infrastructure	-	17,636	17,636	5.0%
Sempra Texas Utility	-	1,505	1,505	0.4%
Parent Reallocation	-	-	-	-
Retained	-	6,021	6,021	1.7%
Total	-	352,713	352,713	100.0%



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Weighted Average - SVP Finance

Calculation for 2029 Forecast				
Operating Company	CC1100-0298 MFBASIC	CC1100-0112 VPTREAS	Total Labor Costs	Operating Company Allocations SVPFINANCE
SDG&E	-	168,789	168,789	46.4%
SoCalGas	-	168,789	168,789	46.4%
Infrastructure	-	18,176	18,176	5.0%
Sempra Texas Utility	-	1,551	1,551	0.4%
Parent Reallocation	-	-	-	-
Retained	-	6,205	6,205	1.7%
Total	-	363,510	363,510	100.0%

Calculation for 2030 Forecast				
Operating Company	CC1100-0298 MFBASIC	CC1100-0112 VPTREAS	Total Labor Costs	Operating Company Allocations SVPFINANCE
SDG&E	-	174,079	174,079	46.4%
SoCalGas	-	174,079	174,079	46.4%
Infrastructure	-	18,745	18,745	5.0%
Sempra Texas Utility	-	1,600	1,600	0.4%
Parent Reallocation	-	-	-	-
Retained	-	6,400	6,400	1.7%
Total	-	374,902	374,902	100.0%



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Weighted Average - SVP Finance

Calculation for 2031 Forecast				
Operating Company	CC1100-0298 MFBASIC	CC1100-0112 VPTREAS	Total Labor Costs	Operating Company Allocations SVPFINANCE
SDG&E	-	180,121	180,121	46.4%
SoCalGas	-	180,121	180,121	46.4%
Infrastructure	-	19,396	19,396	5.0%
Sempra Texas Utility	-	1,655	1,655	0.4%
Parent Reallocation	-	-	-	-
Retained	-	6,622	6,622	1.7%
Total	-	387,915	387,915	100.0%

Notes: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:

1100-0194-SVP Finance

LEGEND:

1100-0188-VP Investor Relations

1100-0112-VP & Treasurer

1100-0298-VP Planning



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Weighted Average - VP Audit Services & Insurance

NARRATIVE DESCRIPTION OF METHOD:

Allocations reflect the average relative share of each operating company's labor costs, weighted by the size of the labor budget for cost centers reporting to the Vice President of Audit Services & Insurance.

Calculation for 2025 Adjusted Actuals					
Operating Company	CC1100-0041	CC1100-0329	CC1100-0114	Total Labor Costs	Operating Company Allocations
	CBAUDITUS	CBAUDITPRO	MFBSIC		VPAUDITnINS
SDG&E	1,542,725	613,861	379,365	2,535,951	41.9%
SoCalGas	899,530	539,457	498,979	1,937,966	32.0%
Infrastructure	415,616	904,977	165,687	1,486,280	24.6%
Sempra Texas Utility	14,072	33,449	43,270	90,791	1.5%
Parent Reallocation	-	-	-	-	-
Retained	-	-	-	-	-
Total	2,871,943	2,091,743	1,087,301	6,050,988	100.0%

Calculation for 2026 Forecast					
Operating Company	CC1100-0041	CC1100-0329	CC1100-0114	Total Labor Costs	Operating Company Allocations
	CBAUDITUS	CBAUDITPRO	MFBSIC		VPAUDITnINS
SDG&E	1,338,324	1,288,104	274,916	2,901,344	61.2%
SoCalGas	731,084	703,651	345,735	1,780,470	37.6%
Infrastructure	1,668	1,605	5,661	8,934	0.2%
Sempra Texas Utility	8,888	8,554	30,164	47,607	1.0%
Parent Reallocation	-	-	-	-	-
Retained	-	-	-	-	-
Total	2,079,964	2,001,914	656,477	4,738,355	100.0%



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Weighted Average - VP Audit Services & Insurance

Calculation for 2027 Forecast					
Operating Company	CC1100-0041 CBAUDITUS	CC1100-0329 CBAUDITPRO	CC1100-0114 MFBASIC	Total Labor Costs	Operating Company Allocations VPAUDITnINS
SDG&E	1,372,658	1,282,976	274,452	2,930,087	60.9%
SoCalGas	753,790	704,542	364,250	1,822,582	37.9%
Infrastructure	1,692	1,581	5,742	9,015	0.2%
Sempra Texas Utility	8,849	8,271	30,031	47,150	1.0%
Parent Reallocation	-	-	-	-	-
Retained	-	-	-	-	-
Total	<u>2,136,989</u>	<u>1,997,370</u>	<u>674,475</u>	<u>4,808,834</u>	<u>100.0%</u>

Calculation for 2028 Forecast					
Operating Company	CC1100-0041 CBAUDITUS	CC1100-0329 CBAUDITPRO	CC1100-0114 MFBASIC	Total Labor Costs	Operating Company Allocations VPAUDITnINS
SDG&E	1,416,738	1,324,176	280,917	3,021,831	60.9%
SoCalGas	779,099	728,197	378,513	1,885,809	38.0%
Infrastructure	1,826	1,707	6,198	9,732	0.2%
Sempra Texas Utility	9,096	8,501	30,868	48,465	1.0%
Parent Reallocation	-	-	-	-	-
Retained	-	-	-	-	-
Total	<u>2,206,759</u>	<u>2,062,582</u>	<u>696,496</u>	<u>4,965,836</u>	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Weighted Average - VP Audit Services & Insurance

Calculation for 2029 Forecast					
Operating Company	CC1100-0041 CBAUDITUS	CC1100-0329 CBAUDITPRO	CC1100-0114 MFBASIC	Total Labor Costs	Operating Company Allocations VPAUDITnINS
SDG&E	1,461,834	1,366,326	287,514	3,115,675	60.8%
SoCalGas	805,000	752,406	393,127	1,950,533	38.0%
Infrastructure	1,958	1,830	6,645	10,433	0.2%
Sempra Texas Utility	9,352	8,741	31,740	49,834	1.0%
Parent Reallocation	-	-	-	-	-
Retained	-	-	-	-	-
Total	<u>2,278,145</u>	<u>2,129,303</u>	<u>719,027</u>	<u>5,126,475</u>	<u>100.0%</u>

Calculation for 2030 Forecast					
Operating Company	CC1100-0041 CBAUDITUS	CC1100-0329 CBAUDITPRO	CC1100-0114 MFBASIC	Total Labor Costs	Operating Company Allocations VPAUDITnINS
SDG&E	1,509,265	1,410,658	294,393	3,214,316	60.7%
SoCalGas	832,275	777,898	408,577	2,018,750	38.1%
Infrastructure	2,089	1,953	7,090	11,132	0.2%
Sempra Texas Utility	9,627	8,998	32,672	51,297	1.0%
Parent Reallocation	-	-	-	-	-
Retained	-	-	-	-	-
Total	<u>2,353,256</u>	<u>2,199,507</u>	<u>742,733</u>	<u>5,295,495</u>	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Weighted Average - VP Audit Services & Insurance

Calculation for 2031 Forecast					
Operating Company	CC1100-0041 CBAUDITUS	CC1100-0329 CBAUDITPRO	CC1100-0114 MFBASIC	Total Labor Costs	Operating Company Allocations VPAUDITnINS
SDG&E	1,559,829	1,457,918	301,749	3,319,496	60.6%
SoCalGas	861,341	805,066	425,028	2,091,436	38.2%
Infrastructure	2,223	2,077	7,543	11,843	0.2%
Sempra Texas Utility	9,924	9,276	33,681	52,882	1.0%
Parent Reallocation	-	-	-	-	-
Retained	-	-	-	-	-
Total	<u>2,433,317</u>	<u>2,274,337</u>	<u>768,002</u>	<u>5,475,657</u>	<u>100.0%</u>

Notes: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:

1100-0118-VP Audit Services & Insurance

LEGEND:

1100-0041-Audit Services

1100-0329-Audit, Quality Assurance, and Data Analytics

1100-0114-Insurance & Risk Advisory



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Weighted Average - Chief Risk Officer

NARRATIVE DESCRIPTION OF METHOD:

Allocations reflect the average relative share of each operating company's labor costs, weighted by the size of the labor budget for cost centers reporting to the Chief Risk Officer.

Calculation for 2025 Adjusted Actuals					
Operating Company	CC1100-0348 MFBASIC	CC1100-0133 CBHQSEC	CC1100-0160 CBLANID	Total Labor Costs	Operating Company Allocations VPCHIEFRISK
SDG&E	358,457	899,223	99,019	1,356,699	34.4%
SoCalGas	471,479	1,287,009	118,781	1,877,268	47.6%
Infrastructure	156,556	451,985	33,096	641,636	16.3%
Sempra Texas Utility	40,885	15,968	229	57,083	1.4%
Parent Reallocation	-	-	-	-	-
Retained	-	11,691	-	11,691	0.3%
Total	<u>1,027,377</u>	<u>2,665,876</u>	<u>251,125</u>	<u>3,944,377</u>	<u>100.0%</u>

Notes: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:

1100-0201-Chief Risk Officer

LEGEND:

1100-0348-Corporate Compliance

1100-0133-Corporate Security

1100-0160-Director Cybersecurity & CISO



CORPORATE CENTER ADMINISTRATION
ALLOCATION WORKPAPERS
Test Year 2028 General Rate Case
Weighted Average - VP Corporate Relations

NARRATIVE DESCRIPTION OF METHOD:

Allocations reflect the average relative share of each operating company's labor costs, weighted by the size of the labor budget for cost centers reporting to the Vice President of Corporate Relations.

Calculation for 2025 Adjusted Actuals					
Operating Company	CC1100-0079	CC1100-0169	CC1100-0168	Total Labor	Operating
	CBCITENGAGE	MFSPLIT	MFBASIC	Costs	Company
					Allocations
					VPCORPREL
SDG&E	200,204	257,951	261,938	720,092	22.1%
SoCalGas	263,329	339,283	344,527	947,139	29.1%
Infrastructure	87,439	473,563	114,401	675,403	20.8%
Sempra Texas Utility	22,835	123,672	29,876	176,383	5.4%
Parent Reallocation	-	-	-	-	-
Retained	733,600	-	-	733,600	22.6%
Total	1,307,407	1,194,469	750,742	3,252,617	100.0%

Notes: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:

1100-0171-VP Corporate Relations

LEGEND:

1100-0079-Corporate Citizenship

1100-0169-Corporate Communications

1100-0168-Branding & Marketing



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Weighted Average - VP of Governance & Corporate Secretary

NARRATIVE DESCRIPTION OF METHOD:

Allocations reflect the average relative share of each operating company's labor costs, weighted by the size of the labor budget for cost centers reporting to the Vice President of Governance & Corporate Secretary.

Calculation for 2025 Adjusted Actuals

Operating Company	CC1100-0143	CC1100-0126	Total Labor Costs	Operating Company Allocations
	CBLEGALOPS	MFBSIC		VPGVNC
SDG&E	256,274	279,367	535,641	32.5%
SoCalGas	348,128	367,452	715,580	43.4%
Infrastructure	215,743	122,013	337,756	20.5%
Sempra Texas Utility	26,426	31,864	58,290	3.5%
Parent Reallocation	-	-	-	-
Retained	3,144	-	3,144	0.2%
Total	849,715	800,696	1,650,411	100.0%

Notes: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD (2025 Only):

1100-0150-VP Governance & Corporate Secretary

LEGEND:

1100-0143-Corporate Governance

1100-0126-Executive Projects & Events



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Weighted Average - VP People & Culture

NARRATIVE DESCRIPTION OF METHOD:

Allocations reflect the average relative share of each operating company's labor costs, weighted by the size of the labor budget for cost centers reporting to the Vice President of People & Culture.

Calculation for 2025 Adjusted Actuals					
Operating Company	CC1100-0130 MFBASIC	CC1100-0205 MFBASIC	CC1100-0268 MFBASIC	Total Labor Costs	Operating Company Allocations VPTALMGMT
SDG&E	529,753	331,190	167,258	1,028,201	34.9%
SoCalGas	696,785	435,615	219,995	1,352,395	45.9%
Infrastructure	231,369	144,647	73,050	449,066	15.2%
Sempra Texas Utility	60,423	37,775	19,077	117,275	4.0%
Parent Reallocation	-	-	-	-	-
Retained	-	-	-	-	-
Total	<u>1,518,329</u>	<u>949,227</u>	<u>479,381</u>	<u>2,946,937</u>	<u>100.0%</u>

Notes: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:

1100-0173-VP People & Culture

LEGEND:

1100-0130-Corporate HR

1100-0205-Ethics & Investigations

1100-0268-Talent Development & Engagement



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Weighted Average - VP & Treasurer

NARRATIVE DESCRIPTION OF METHOD:

Allocations reflect the average relative share of each operating company's labor costs, weighted by the size of the labor budget for cost centers reporting to the Vice President & Treasurer.

Calculation for 2025 Adjusted Actuals

Operating Company	CC1100-0113 CBCASHMGMT	CC1100-0119 CBTREAS	Total Labor Costs	Operating Company Allocations VPTREAS
SDG&E	474,790	470,439	945,229	38.2%
SoCalGas	474,790	470,439	945,229	38.2%
Infrastructure	135,654	403,233	538,887	21.8%
Sempra Texas Utility	11,305	-	11,305	0.5%
Parent Reallocation	-	-	-	-
Retained	33,914	-	33,914	1.4%
Total	<u>1,130,453</u>	<u>1,344,110</u>	<u>2,474,563</u>	<u>100.0%</u>

Calculation for 2026 Forecast

Operating Company	CC1100-0113 CBCASHMGMT	CC1100-0119 CBTREAS	Total Labor Costs	Operating Company Allocations VPTREAS
SDG&E	353,518	501,235	854,753	46.4%
SoCalGas	353,518	501,235	854,753	46.4%
Infrastructure	39,280	52,762	92,041	5.0%
Sempra Texas Utility	7,856	-	7,856	0.4%
Parent Reallocation	-	-	-	-
Retained	31,424	-	31,424	1.7%
Total	<u>785,596</u>	<u>1,055,232</u>	<u>1,840,828</u>	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Weighted Average - VP & Treasurer

Calculation for 2027 Forecast				
Operating Company	CC1100-0113 CBCASHMGMT	CC1100-0119 CBTREAS	Total Labor Costs	Operating Company Allocations VPTREAS
SDG&E	363,210	514,977	878,188	46.4%
SoCalGas	363,210	514,977	878,188	46.4%
Infrastructure	40,357	54,208	94,565	5.0%
Sempra Texas Utility	8,071	-	8,071	0.4%
Parent Reallocation	-	-	-	-
Retained	32,285	-	32,285	1.7%
Total	807,134	1,084,163	1,891,297	100.0%

Calculation for 2028 Forecast				
Operating Company	CC1100-0113 CBCASHMGMT	CC1100-0119 CBTREAS	Total Labor Costs	Operating Company Allocations VPTREAS
SDG&E	375,069	531,791	906,859	46.4%
SoCalGas	375,069	531,791	906,859	46.4%
Infrastructure	41,674	55,978	97,652	5.0%
Sempra Texas Utility	8,335	-	8,335	0.4%
Parent Reallocation	-	-	-	-
Retained	33,339	-	33,339	1.7%
Total	833,486	1,119,559	1,953,045	100.0%



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Weighted Average - VP & Treasurer

Calculation for 2029 Forecast				
Operating Company	CC1100-0113	CC1100-0119	Total Labor Costs	Operating Company Allocations
	CBCASHMGMT	CBTREAS		VPTREAS
SDG&E	387,202	548,993	936,195	46.4%
SoCalGas	387,202	548,993	936,195	46.4%
Infrastructure	43,022	57,789	100,811	5.0%
Sempra Texas Utility	8,604	-	8,604	0.4%
Parent Reallocation	-	-	-	-
Retained	34,418	-	34,418	1.7%
Total	<u>860,448</u>	<u>1,155,776</u>	<u>2,016,224</u>	<u>100.0%</u>

Calculation for 2030 Forecast				
Operating Company	CC1100-0113	CC1100-0119	Total Labor Costs	Operating Company Allocations
	CBCASHMGMT	CBTREAS		VPTREAS
SDG&E	399,968	567,094	967,062	46.4%
SoCalGas	399,968	567,094	967,062	46.4%
Infrastructure	44,441	59,694	104,135	5.0%
Sempra Texas Utility	8,888	-	8,888	0.4%
Parent Reallocation	-	-	-	-
Retained	35,553	-	35,553	1.7%
Total	<u>888,817</u>	<u>1,193,882</u>	<u>2,082,699</u>	<u>100.0%</u>



CORPORATE CENTER ADMINISTRATION
 ALLOCATION WORKPAPERS
 Test Year 2028 General Rate Case
 Weighted Average - VP & Treasurer

Calculation for 2031 Forecast				
Operating Company	CC1100-0113	CC1100-0119	Total Labor Costs	Operating Company Allocations
	CBCASHMGMT	CBTREAS		VPTREAS
SDG&E	413,575	586,387	999,962	46.4%
SoCalGas	413,575	586,387	999,962	46.4%
Infrastructure	45,953	61,725	107,678	5.0%
Sempra Texas Utility	9,191	-	9,191	0.4%
Parent Reallocation	-	-	-	-
Retained	36,762	-	36,762	1.7%
Total	<u>919,056</u>	<u>1,234,499</u>	<u>2,153,556</u>	<u>100.0%</u>

Notes: Figures may vary due to rounding.

COST CENTER WHICH USE THIS METHOD:

1100-0112-VP & Treasurer

LEGEND:

1100-0113-Cash Management

1100-0119-Finance