

Company: San Diego Gas and Electric Company (U 904 G)  
Proceeding: 2028 General Rate Case  
Application: A.26-06-XXX  
Exhibit: SCG-15/SDGE-19-WP

**WORKPAPERS TO  
PREPARED DIRECT TESTIMONY  
OF NEIL K. CAYABYAB  
(INSURANCE)**

**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**





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

Division:

Witness: Neil Cayabyab

Department: II INSURANCE

Workpaper: II

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	341,584	354,077	328,105	302,859	291,255	343,705	361,071	392,536	381,123	388,974	382,389
<b>Total Costs</b>	<u>\$ 341,584</u>	<u>\$ 354,077</u>	<u>\$ 328,105</u>	<u>\$ 302,859</u>	<u>\$ 291,255</u>	<u>\$ 343,705</u>	<u>\$ 361,071</u>	<u>\$ 392,536</u>	<u>\$ 381,123</u>	<u>\$ 388,974</u>	<u>\$ 382,389</u>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	\$ 15,361	\$ 16,383	\$ 18,250	\$ 18,580	\$ 18,814	\$ 17,201	\$ 19,350	\$ 20,704	\$ 20,374	\$ 22,402	\$ 23,066
SoCalGas	12,901	13,822	15,870	15,096	15,627	14,363	16,190	17,138	16,288	17,985	18,401
<b>Subtotal - Utilities</b>	<u>\$ 28,262</u>	<u>\$ 30,205</u>	<u>\$ 34,120</u>	<u>\$ 33,676</u>	<u>\$ 34,441</u>	<u>\$ 31,563</u>	<u>\$ 35,540</u>	<u>\$ 37,843</u>	<u>\$ 36,661</u>	<u>\$ 40,388</u>	<u>\$ 41,468</u>
Infrastructure/Retained	1,502	1,308	1,385	1,453	1,049	3	4	4	4	4	4
<b>Total Direct Assignments</b>	<u>\$ 29,765</u>	<u>\$ 31,513</u>	<u>\$ 35,506</u>	<u>\$ 35,129</u>	<u>\$ 35,491</u>	<u>\$ 31,567</u>	<u>\$ 35,544</u>	<u>\$ 37,847</u>	<u>\$ 36,665</u>	<u>\$ 40,392</u>	<u>\$ 41,472</u>
<b>ALLOCATIONS</b>											
SDG&E	\$ 242,986	\$ 249,631	\$ 215,182	\$ 190,646	\$ 179,332	\$ 239,998	\$ 248,554	\$ 235,014	\$ 225,536	\$ 228,114	\$ 224,920
SoCalGas	51,059	53,413	56,876	57,549	54,195	72,139	76,972	119,674	118,922	120,469	115,997
<b>Subtotal - Utilities</b>	<u>\$ 294,045</u>	<u>\$ 303,044</u>	<u>\$ 272,057</u>	<u>\$ 248,195</u>	<u>\$ 233,527</u>	<u>\$ 312,137</u>	<u>\$ 325,527</u>	<u>\$ 354,689</u>	<u>\$ 344,458</u>	<u>\$ 348,582</u>	<u>\$ 340,917</u>
Infrastructure/Retained	17,774	19,520	20,542	19,535	22,238	-	-	-	-	-	-
<b>Total Allocations</b>	<u>\$ 311,820</u>	<u>\$ 322,564</u>	<u>\$ 292,599</u>	<u>\$ 267,730</u>	<u>\$ 255,765</u>	<u>\$ 312,137</u>	<u>\$ 325,527</u>	<u>\$ 354,689</u>	<u>\$ 344,458</u>	<u>\$ 348,582</u>	<u>\$ 340,917</u>
<b>BILLED COSTS</b>											
SDG&E	\$ 258,348	\$ 266,014	\$ 233,432	\$ 209,227	\$ 198,146	\$ 257,199	\$ 267,904	\$ 255,719	\$ 245,910	\$ 250,516	\$ 247,986
SoCalGas	63,960	67,235	72,746	72,644	69,822	86,502	93,162	136,813	135,210	138,454	134,398
<b>Subtotal - Utilities</b>	<u>\$ 322,307</u>	<u>\$ 333,249</u>	<u>\$ 306,178</u>	<u>\$ 281,871</u>	<u>\$ 267,968</u>	<u>\$ 343,701</u>	<u>\$ 361,067</u>	<u>\$ 392,532</u>	<u>\$ 381,119</u>	<u>\$ 388,970</u>	<u>\$ 382,385</u>
Infrastructure/Retained	19,277	20,828	21,927	20,988	23,287	4	4	4	4	4	4
<b>Total Billed Costs</b>	<u>\$ 341,584</u>	<u>\$ 354,077</u>	<u>\$ 328,105</u>	<u>\$ 302,859</u>	<u>\$ 291,255</u>	<u>\$ 343,705</u>	<u>\$ 361,071</u>	<u>\$ 392,536</u>	<u>\$ 381,123</u>	<u>\$ 388,974</u>	<u>\$ 382,389</u>

Note: Figures may vary slightly due to rounding.



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

Division: II INSURANCE

Witness: Neil Cayabyab

Department: A Property

Workpaper: A

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	16,950	17,778	21,447	20,721	20,870	24,380	27,922	29,761	28,060	31,696	32,095
<b>Total Costs</b>	<b>\$ 16,950</b>	<b>\$ 17,778</b>	<b>\$ 21,447</b>	<b>\$ 20,721</b>	<b>\$ 20,870</b>	<b>\$ 24,380</b>	<b>\$ 27,922</b>	<b>\$ 29,761</b>	<b>\$ 28,060</b>	<b>\$ 31,696</b>	<b>\$ 32,095</b>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	\$ 9,863	\$ 10,402	\$ 12,132	\$ 12,121	\$ 12,340	\$ 13,834	\$ 15,825	\$ 16,998	\$ 16,259	\$ 18,354	\$ 18,828
SoCalGas	5,739	5,968	7,678	6,918	7,175	9,507	10,949	11,662	10,690	12,115	12,095
<b>Subtotal - Utilities</b>	<b>\$ 15,602</b>	<b>\$ 16,370</b>	<b>\$ 19,809</b>	<b>\$ 19,039</b>	<b>\$ 19,515</b>	<b>\$ 23,341</b>	<b>\$ 26,774</b>	<b>\$ 28,660</b>	<b>\$ 26,950</b>	<b>\$ 30,469</b>	<b>\$ 30,923</b>
Infrastructure/Retained	318	422	634	588	399	3	3	3	3	3	3
<b>Total Direct Assignments</b>	<b>\$ 15,920</b>	<b>\$ 16,792</b>	<b>\$ 20,444</b>	<b>\$ 19,627</b>	<b>\$ 19,914</b>	<b>\$ 23,344</b>	<b>\$ 26,777</b>	<b>\$ 28,663</b>	<b>\$ 26,952</b>	<b>\$ 30,472</b>	<b>\$ 30,926</b>
<b>ALLOCATIONS</b>											
SDG&E	\$ 399	\$ 371	\$ 368	\$ 404	\$ 348	\$ 464	\$ 498	\$ 474	\$ 475	\$ 520	\$ 493
SoCalGas	484	462	487	527	454	572	647	624	634	705	677
<b>Subtotal - Utilities</b>	<b>\$ 883</b>	<b>\$ 833</b>	<b>\$ 854</b>	<b>\$ 931</b>	<b>\$ 802</b>	<b>\$ 1,036</b>	<b>\$ 1,145</b>	<b>\$ 1,098</b>	<b>\$ 1,108</b>	<b>\$ 1,224</b>	<b>\$ 1,169</b>
Infrastructure/Retained	148	153	149	163	154	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ 1,031</b>	<b>\$ 986</b>	<b>\$ 1,003</b>	<b>\$ 1,095</b>	<b>\$ 956</b>	<b>\$ 1,036</b>	<b>\$ 1,145</b>	<b>\$ 1,098</b>	<b>\$ 1,108</b>	<b>\$ 1,224</b>	<b>\$ 1,169</b>
<b>BILLED COSTS</b>											
SDG&E	\$ 10,262	\$ 10,772	\$ 12,499	\$ 12,526	\$ 12,688	\$ 14,298	\$ 16,323	\$ 17,472	\$ 16,734	\$ 18,874	\$ 19,321
SoCalGas	6,223	6,430	8,164	7,444	7,629	10,079	11,596	12,286	11,324	12,820	12,772
<b>Subtotal - Utilities</b>	<b>\$ 16,485</b>	<b>\$ 17,203</b>	<b>\$ 20,664</b>	<b>\$ 19,970</b>	<b>\$ 20,317</b>	<b>\$ 24,377</b>	<b>\$ 27,919</b>	<b>\$ 29,758</b>	<b>\$ 28,057</b>	<b>\$ 31,693</b>	<b>\$ 32,092</b>
Infrastructure/Retained	465	576	783	751	553	3	3	3	3	3	3
<b>Total Billed Costs</b>	<b>\$ 16,950</b>	<b>\$ 17,778</b>	<b>\$ 21,447</b>	<b>\$ 20,721</b>	<b>\$ 20,870</b>	<b>\$ 24,380</b>	<b>\$ 27,922</b>	<b>\$ 29,761</b>	<b>\$ 28,060</b>	<b>\$ 31,696</b>	<b>\$ 32,095</b>

Note: Figures may vary slightly due to rounding.



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

Division: A Property

Witness: Neil Cayabyab

Department: A-1 Primary

Workpaper: A-1

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	9,094	9,864	12,087	13,472	13,475	9,900	10,890	11,979	13,177	14,495	15,944
<b>Total Costs</b>	<b>\$ 9,094</b>	<b>\$ 9,864</b>	<b>\$ 12,087</b>	<b>\$ 13,472</b>	<b>\$ 13,475</b>	<b>\$ 9,900</b>	<b>\$ 10,890</b>	<b>\$ 11,979</b>	<b>\$ 13,177</b>	<b>\$ 14,495</b>	<b>\$ 15,944</b>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	\$ 6,445	\$ 7,022	\$ 8,075	\$ 9,097	\$ 9,231	\$ 6,841	\$ 7,525	\$ 8,277	\$ 9,105	\$ 10,015	\$ 11,017
SoCalGas	2,337	2,541	3,668	3,981	3,913	2,913	3,205	3,525	3,878	4,265	4,692
<b>Subtotal - Utilities</b>	<b>\$ 8,782</b>	<b>\$ 9,562</b>	<b>\$ 11,743</b>	<b>\$ 13,078</b>	<b>\$ 13,145</b>	<b>\$ 9,754</b>	<b>\$ 10,729</b>	<b>\$ 11,802</b>	<b>\$ 12,982</b>	<b>\$ 14,280</b>	<b>\$ 15,709</b>
Infrastructure/Retained	167	177	210	238	226	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 8,950</b>	<b>\$ 9,739</b>	<b>\$ 11,953</b>	<b>\$ 13,316</b>	<b>\$ 13,371</b>	<b>\$ 9,754</b>	<b>\$ 10,729</b>	<b>\$ 11,802</b>	<b>\$ 12,982</b>	<b>\$ 14,280</b>	<b>\$ 15,709</b>
<b>ALLOCATIONS</b>											
SDG&E	\$ 58	\$ 47	\$ 49	\$ 58	\$ 37	\$ 65	\$ 70	\$ 76	\$ 83	\$ 91	\$ 99
SoCalGas	67	58	64	75	49	81	91	101	111	123	136
<b>Subtotal - Utilities</b>	<b>\$ 125</b>	<b>\$ 105</b>	<b>\$ 113</b>	<b>\$ 133</b>	<b>\$ 86</b>	<b>\$ 146</b>	<b>\$ 161</b>	<b>\$ 177</b>	<b>\$ 195</b>	<b>\$ 214</b>	<b>\$ 236</b>
Infrastructure/Retained	19	19	21	23	18	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ 144</b>	<b>\$ 125</b>	<b>\$ 134</b>	<b>\$ 156</b>	<b>\$ 104</b>	<b>\$ 146</b>	<b>\$ 161</b>	<b>\$ 177</b>	<b>\$ 195</b>	<b>\$ 214</b>	<b>\$ 236</b>
<b>BILLED COSTS</b>											
SDG&E	\$ 6,503	\$ 7,069	\$ 8,124	\$ 9,155	\$ 9,269	\$ 6,906	\$ 7,595	\$ 8,353	\$ 9,188	\$ 10,106	\$ 11,116
SoCalGas	2,405	2,599	3,732	4,056	3,962	2,994	3,295	3,626	3,989	4,388	4,828
<b>Subtotal - Utilities</b>	<b>\$ 8,908</b>	<b>\$ 9,668</b>	<b>\$ 11,856</b>	<b>\$ 13,211</b>	<b>\$ 13,231</b>	<b>\$ 9,900</b>	<b>\$ 10,890</b>	<b>\$ 11,979</b>	<b>\$ 13,177</b>	<b>\$ 14,495</b>	<b>\$ 15,944</b>
Infrastructure/Retained	186	196	231	261	245	-	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 9,094</b>	<b>\$ 9,864</b>	<b>\$ 12,087</b>	<b>\$ 13,472</b>	<b>\$ 13,475</b>	<b>\$ 9,900</b>	<b>\$ 10,890</b>	<b>\$ 11,979</b>	<b>\$ 13,177</b>	<b>\$ 14,495</b>	<b>\$ 15,944</b>

Note: Figures may vary slightly due to rounding.



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

Department: A-1 Primary

Witness: Neil Cayabyab

Cost Center: 1100-0403-Prop Ins - All Risk Primary

Workpaper: A-1.1

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	9,094	9,864	12,087	13,472	13,475	9,900	10,890	11,979	13,177	14,495	15,944
<b>Total Costs</b>	<b>\$ 9,094</b>	<b>\$ 9,864</b>	<b>\$ 12,087</b>	<b>\$ 13,472</b>	<b>\$ 13,475</b>	<b>\$ 9,900</b>	<b>\$ 10,890</b>	<b>\$ 11,979</b>	<b>\$ 13,177</b>	<b>\$ 14,495</b>	<b>\$ 15,944</b>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	\$ 6,445	\$ 7,022	\$ 8,075	\$ 9,097	\$ 9,231	\$ 6,841	\$ 7,525	\$ 8,277	\$ 9,105	\$ 10,015	\$ 11,017
SoCalGas	2,337	2,541	3,668	3,981	3,913	2,913	3,205	3,525	3,878	4,265	4,692
<b>Subtotal - Utilities</b>	<b>\$ 8,782</b>	<b>\$ 9,562</b>	<b>\$ 11,743</b>	<b>\$ 13,078</b>	<b>\$ 13,145</b>	<b>\$ 9,754</b>	<b>\$ 10,729</b>	<b>\$ 11,802</b>	<b>\$ 12,982</b>	<b>\$ 14,280</b>	<b>\$ 15,709</b>
Infrastructure/Retained	167	177	210	238	226	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$8,950</b>	<b>\$9,739</b>	<b>\$11,953</b>	<b>\$13,316</b>	<b>\$13,371</b>	<b>\$9,754</b>	<b>\$10,729</b>	<b>\$11,802</b>	<b>\$12,982</b>	<b>\$14,280</b>	<b>\$15,709</b>
<b>ALLOCATIONS</b>											
SDG&E	\$58	\$47	\$49	\$58	\$37	\$65	\$70	\$76	\$83	\$91	\$99
SoCalGas	67	58	64	75	49	81	91	101	111	123	136
<b>Subtotal - Utilities</b>	<b>\$125</b>	<b>\$105</b>	<b>\$113</b>	<b>\$133</b>	<b>\$86</b>	<b>\$146</b>	<b>\$161</b>	<b>\$177</b>	<b>\$195</b>	<b>\$214</b>	<b>\$236</b>
Infrastructure/Retained	19	19	21	23	18	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$144</b>	<b>\$125</b>	<b>\$134</b>	<b>\$156</b>	<b>\$104</b>	<b>\$146</b>	<b>\$161</b>	<b>\$177</b>	<b>\$195</b>	<b>\$214</b>	<b>\$236</b>
<b>BILLED COSTS</b>											
SDG&E	\$ 6,503	\$ 7,069	\$ 8,124	\$ 9,155	\$ 9,269	\$ 6,906	\$ 7,595	\$ 8,353	\$ 9,188	\$ 10,106	\$ 11,116
SoCalGas	2,405	2,599	3,732	4,056	3,962	2,994	3,295	3,626	3,989	4,388	4,828
<b>Subtotal - Utilities</b>	<b>\$ 8,908</b>	<b>\$ 9,668</b>	<b>\$ 11,856</b>	<b>\$ 13,211</b>	<b>\$ 13,231</b>	<b>\$ 9,900</b>	<b>\$ 10,890</b>	<b>\$ 11,979</b>	<b>\$ 13,177</b>	<b>\$ 14,495</b>	<b>\$ 15,944</b>
Infrastructure/Retained	186	196	231	261	245	-	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 9,094</b>	<b>\$ 9,864</b>	<b>\$ 12,087</b>	<b>\$ 13,472</b>	<b>\$ 13,475</b>	<b>\$ 9,900</b>	<b>\$ 10,890</b>	<b>\$ 11,979</b>	<b>\$ 13,177</b>	<b>\$ 14,495</b>	<b>\$ 15,944</b>

Note: Figures may vary slightly due to rounding.



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

Division: A Property  
 Department: A-1 Primary  
 Cost Center: 1100-0403-Prop Ins - All Risk Primary  
 Workpaper: A-1.1 Recon

Witness: Neil Cayabyab



EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	\$ 9,269	\$ 3,962	\$ 13,231	\$ 245	\$ 13,475	-
Total Change from 2025	(915)	(336)	(1,252)	(245)	(1,496)	-
<b>2028 - TEST YEAR</b>	<b>\$ 8,353</b>	<b>\$ 3,626</b>	<b>\$ 11,979</b>	-	<b>\$ 11,979</b>	-
Cost allocation Direct Assignment and a portion of Multi-Factor Basic*	69.7%	30.3%	100.0%	-	100.0%	-
Allocations	\$ 76	\$ 101	\$ 177	-	\$ 177	-
Direct Assignments	8,277	3,525	11,802	-	11,802	-
<b>TOTAL 2028 ALLOCATIONS</b>	<b>\$ 8,353</b>	<b>\$ 3,626</b>	<b>\$ 11,979</b>	-	<b>\$ 11,979</b>	-

Note: Figures may vary slightly due to rounding.

\*Utility allocation is based on each company's respective share of Total Insurable Values (TIV). Corporate center TIV's are allocated using multi-factor basic method.



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

Division: A Property

Witness: Neil Cayabyab

Department: A-2 Excess

Workpaper: A-2

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	6,549	6,526	7,887	5,906	5,859	13,033	15,474	16,260	13,335	15,547	14,560
<b>Total Costs</b>	<b>\$ 6,549</b>	<b>\$ 6,526</b>	<b>\$ 7,887</b>	<b>\$ 5,906</b>	<b>\$ 5,859</b>	<b>\$ 13,033</b>	<b>\$ 15,474</b>	<b>\$ 16,260</b>	<b>\$ 13,335</b>	<b>\$ 15,547</b>	<b>\$ 14,560</b>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	\$ 3,418	\$ 3,379	\$ 4,056	\$ 3,022	\$ 3,107	\$ 6,978	\$ 8,285	\$ 8,706	\$ 7,139	\$ 8,324	\$ 7,796
SoCalGas	2,974	2,949	3,546	2,627	2,693	5,989	7,111	7,472	6,127	7,144	6,690
<b>Subtotal - Utilities</b>	<b>\$ 6,392</b>	<b>\$ 6,329</b>	<b>\$ 7,602</b>	<b>\$ 5,649</b>	<b>\$ 5,801</b>	<b>\$ 12,967</b>	<b>\$ 15,396</b>	<b>\$ 16,177</b>	<b>\$ 13,267</b>	<b>\$ 15,467</b>	<b>\$ 14,486</b>
Infrastructure/Retained	103	151	239	213	29	3	3	3	3	3	3
<b>Total Direct Assignments</b>	<b>\$ 6,495</b>	<b>\$ 6,479</b>	<b>\$ 7,841</b>	<b>\$ 5,862</b>	<b>\$ 5,829</b>	<b>\$ 12,969</b>	<b>\$ 15,399</b>	<b>\$ 16,180</b>	<b>\$ 13,269</b>	<b>\$ 15,470</b>	<b>\$ 14,489</b>
<b>ALLOCATIONS</b>											
SDG&E	\$ 21	\$ 17	\$ 21	\$ 16	\$ 17	\$ 29	\$ 33	\$ 34	\$ 28	\$ 32	\$ 30
SoCalGas	25	22	28	21	22	35	43	45	37	44	41
<b>Subtotal - Utilities</b>	<b>\$ 47</b>	<b>\$ 39</b>	<b>\$ 49</b>	<b>\$ 38</b>	<b>\$ 39</b>	<b>\$ 64</b>	<b>\$ 76</b>	<b>\$ 80</b>	<b>\$ 65</b>	<b>\$ 76</b>	<b>\$ 71</b>
Infrastructure/Retained	7	7	(3)	7	(10)	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ 54</b>	<b>\$ 47</b>	<b>\$ 46</b>	<b>\$ 44</b>	<b>\$ 29</b>	<b>\$ 64</b>	<b>\$ 76</b>	<b>\$ 80</b>	<b>\$ 65</b>	<b>\$ 76</b>	<b>\$ 71</b>
<b>BILLED COSTS</b>											
SDG&E	\$ 3,439	\$ 3,397	\$ 4,078	\$ 3,038	\$ 3,125	\$ 7,007	\$ 8,318	\$ 8,740	\$ 7,167	\$ 8,356	\$ 7,826
SoCalGas	3,000	2,971	3,574	2,648	2,715	6,024	7,153	7,517	6,165	7,187	6,732
<b>Subtotal - Utilities</b>	<b>\$ 6,439</b>	<b>\$ 6,368</b>	<b>\$ 7,652</b>	<b>\$ 5,686</b>	<b>\$ 5,840</b>	<b>\$ 13,031</b>	<b>\$ 15,471</b>	<b>\$ 16,257</b>	<b>\$ 13,332</b>	<b>\$ 15,543</b>	<b>\$ 14,557</b>
Infrastructure/Retained	111	158	235	220	19	3	3	3	3	3	3
<b>Total Billed Costs</b>	<b>\$ 6,549</b>	<b>\$ 6,526</b>	<b>\$ 7,887</b>	<b>\$ 5,906</b>	<b>\$ 5,859</b>	<b>\$ 13,033</b>	<b>\$ 15,474</b>	<b>\$ 16,260</b>	<b>\$ 13,335</b>	<b>\$ 15,547</b>	<b>\$ 14,560</b>

Note: Figures may vary slightly due to rounding.



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

Department: A-2 Excess

Witness: Neil Cayabyab

Cost Center: 1100-0404-Prop Ins - All Risk Excess

Workpaper: A-2.1

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	6,549	6,526	7,887	5,906	5,859	13,033	15,474	16,260	13,335	15,547	14,560
<b>Total Costs</b>	<b>\$ 6,549</b>	<b>\$ 6,526</b>	<b>\$ 7,887</b>	<b>\$ 5,906</b>	<b>\$ 5,859</b>	<b>\$ 13,033</b>	<b>\$ 15,474</b>	<b>\$ 16,260</b>	<b>\$ 13,335</b>	<b>\$ 15,547</b>	<b>\$ 14,560</b>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	\$ 3,418	\$ 3,379	\$ 4,056	\$ 3,022	\$ 3,107	\$ 6,978	\$ 8,285	\$ 8,706	\$ 7,139	\$ 8,324	\$ 7,796
SoCalGas	2,974	2,949	3,546	2,627	2,693	5,989	7,111	7,472	6,127	7,144	6,690
<b>Subtotal - Utilities</b>	<b>\$ 6,392</b>	<b>\$ 6,329</b>	<b>\$ 7,602</b>	<b>\$ 5,649</b>	<b>\$ 5,801</b>	<b>\$ 12,967</b>	<b>\$ 15,396</b>	<b>\$ 16,177</b>	<b>\$ 13,267</b>	<b>\$ 15,467</b>	<b>\$ 14,486</b>
Infrastructure/Retained	103	151	239	213	29	3	3	3	3	3	3
<b>Total Direct Assignments</b>	<b>\$6,495</b>	<b>\$6,479</b>	<b>\$7,841</b>	<b>\$5,862</b>	<b>\$5,829</b>	<b>\$12,969</b>	<b>\$15,399</b>	<b>\$16,180</b>	<b>\$13,269</b>	<b>\$15,470</b>	<b>\$14,489</b>
<b>ALLOCATIONS</b>											
SDG&E	\$21	\$17	\$21	\$16	\$17	\$29	\$33	\$34	\$28	\$32	\$30
SoCalGas	25	22	28	21	22	35	43	45	37	44	41
<b>Subtotal - Utilities</b>	<b>\$47</b>	<b>\$39</b>	<b>\$49</b>	<b>\$38</b>	<b>\$39</b>	<b>\$64</b>	<b>\$76</b>	<b>\$80</b>	<b>\$65</b>	<b>\$76</b>	<b>\$71</b>
Infrastructure/Retained	7	7	(3)	7	(10)	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$54</b>	<b>\$47</b>	<b>\$46</b>	<b>\$44</b>	<b>\$29</b>	<b>\$64</b>	<b>\$76</b>	<b>\$80</b>	<b>\$65</b>	<b>\$76</b>	<b>\$71</b>
<b>BILLED COSTS</b>											
SDG&E	\$ 3,439	\$ 3,397	\$ 4,078	\$ 3,038	\$ 3,125	\$ 7,007	\$ 8,318	\$ 8,740	\$ 7,167	\$ 8,356	\$ 7,826
SoCalGas	3,000	2,971	3,574	2,648	2,715	6,024	7,153	7,517	6,165	7,187	6,732
<b>Subtotal - Utilities</b>	<b>\$ 6,439</b>	<b>\$ 6,368</b>	<b>\$ 7,652</b>	<b>\$ 5,686</b>	<b>\$ 5,840</b>	<b>\$ 13,031</b>	<b>\$ 15,471</b>	<b>\$ 16,257</b>	<b>\$ 13,332</b>	<b>\$ 15,543</b>	<b>\$ 14,557</b>
Infrastructure/Retained	111	158	235	220	19	3	3	3	3	3	3
<b>Total Billed Costs</b>	<b>\$ 6,549</b>	<b>\$ 6,526</b>	<b>\$ 7,887</b>	<b>\$ 5,906</b>	<b>\$ 5,859</b>	<b>\$ 13,033</b>	<b>\$ 15,474</b>	<b>\$ 16,260</b>	<b>\$ 13,335</b>	<b>\$ 15,547</b>	<b>\$ 14,560</b>

Note: Figures may vary slightly due to rounding.



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

Division: A Property  
 Department: A-2 Excess  
 Cost Center: 1100-0404-Prop Ins - All Risk Excess  
 Workpaper: A-2.1 Recon

Witness: Neil Cayabyab

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	\$ 3,125	\$ 2,715	\$ 5,840	\$ 19	\$ 5,859	-
Total Change from 2025	5,616	4,801	10,417	(15)	10,401	-
<b>2028 - TEST YEAR</b>	<b>\$ 8,740</b>	<b>\$ 7,517</b>	<b>\$ 16,257</b>	<b>\$ 3</b>	<b>\$ 16,260</b>	-
Cost allocation Direct Assignment and a portion of Multi-Factor Basic*	53.8%	46.2%	100.0%	-	100.0%	-
Allocations	\$ 34	\$ 45	\$ 80	-	\$ 80	-
Direct Assignments	8,706	7,472	16,177	3	16,180	-
<b>TOTAL 2028 ALLOCATIONS</b>	<b>\$ 8,740</b>	<b>\$ 7,517</b>	<b>\$ 16,257</b>	<b>\$ 3</b>	<b>\$ 16,260</b>	-

Note: Figures may vary slightly due to rounding.

\*Utility Allocation is based on respective share of property, plant, and equipment (PPE) for each company. Corporate center PPE are allocated using multi-factor basic method.



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

Division: A Property

Witness: Neil Cayabyab

Department: A-3 Other Property

Workpaper: A-3

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	1,307	1,389	1,473	1,343	1,536	1,447	1,558	1,522	1,549	1,655	1,591
<b>Total Costs</b>	<b>\$ 1,307</b>	<b>\$ 1,389</b>	<b>\$ 1,473</b>	<b>\$ 1,343</b>	<b>\$ 1,536</b>	<b>\$ 1,447</b>	<b>\$ 1,558</b>	<b>\$ 1,522</b>	<b>\$ 1,549</b>	<b>\$ 1,655</b>	<b>\$ 1,591</b>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	\$ 1	\$ 1	\$ 2	\$ 1	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15
SoCalGas	427	478	463	310	568	605	634	665	685	706	713
<b>Subtotal - Utilities</b>	<b>\$ 428</b>	<b>\$ 479</b>	<b>\$ 464</b>	<b>\$ 312</b>	<b>\$ 569</b>	<b>\$ 621</b>	<b>\$ 649</b>	<b>\$ 681</b>	<b>\$ 701</b>	<b>\$ 721</b>	<b>\$ 728</b>
Infrastructure/Retained	47	95	186	136	144	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 475</b>	<b>\$ 574</b>	<b>\$ 650</b>	<b>\$ 448</b>	<b>\$ 713</b>	<b>\$ 621</b>	<b>\$ 649</b>	<b>\$ 681</b>	<b>\$ 701</b>	<b>\$ 721</b>	<b>\$ 728</b>
<b>ALLOCATIONS</b>											
SDG&E	\$ 320	\$ 306	\$ 298	\$ 331	\$ 294	\$ 370	\$ 395	\$ 363	\$ 364	\$ 397	\$ 364
SoCalGas	392	382	394	431	383	457	514	479	486	538	500
<b>Subtotal - Utilities</b>	<b>\$ 711</b>	<b>\$ 688</b>	<b>\$ 692</b>	<b>\$ 761</b>	<b>\$ 677</b>	<b>\$ 827</b>	<b>\$ 909</b>	<b>\$ 842</b>	<b>\$ 849</b>	<b>\$ 934</b>	<b>\$ 863</b>
Infrastructure/Retained	121	127	131	133	146	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ 833</b>	<b>\$ 815</b>	<b>\$ 823</b>	<b>\$ 895</b>	<b>\$ 823</b>	<b>\$ 827</b>	<b>\$ 909</b>	<b>\$ 842</b>	<b>\$ 849</b>	<b>\$ 934</b>	<b>\$ 863</b>
<b>BILLED COSTS</b>											
SDG&E	\$ 320	\$ 307	\$ 298	\$ 333	\$ 295	\$ 385	\$ 410	\$ 378	\$ 379	\$ 412	\$ 379
SoCalGas	819	860	858	741	951	1,062	1,148	1,144	1,171	1,244	1,213
<b>Subtotal - Utilities</b>	<b>\$ 1,139</b>	<b>\$ 1,167</b>	<b>\$ 1,156</b>	<b>\$ 1,073</b>	<b>\$ 1,246</b>	<b>\$ 1,447</b>	<b>\$ 1,558</b>	<b>\$ 1,522</b>	<b>\$ 1,549</b>	<b>\$ 1,655</b>	<b>\$ 1,591</b>
Infrastructure/Retained	168	222	316	270	290	-	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 1,307</b>	<b>\$ 1,389</b>	<b>\$ 1,473</b>	<b>\$ 1,343</b>	<b>\$ 1,536</b>	<b>\$ 1,447</b>	<b>\$ 1,558</b>	<b>\$ 1,522</b>	<b>\$ 1,549</b>	<b>\$ 1,655</b>	<b>\$ 1,591</b>

Note: Figures may vary slightly due to rounding.



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

Department: A-3 Other Property

Witness: Neil Cayabyab

Cost Center: 1100-0410-Prop Ins - Control Of Wel

Workpaper: A-3.1

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	452	521	508	305	571	605	634	665	685	706	713
<b>Total Costs</b>	<u>\$ 452</u>	<u>\$ 521</u>	<u>\$ 508</u>	<u>\$ 305</u>	<u>\$ 571</u>	<u>\$ 605</u>	<u>\$ 634</u>	<u>\$ 665</u>	<u>\$ 685</u>	<u>\$ 706</u>	<u>\$ 713</u>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	-	-	-	-	-	-	-	-	-	-
SoCalGas	427	478	463	310	568	605	634	665	685	706	713
<b>Subtotal - Utilities</b>	<u>\$ 427</u>	<u>\$ 478</u>	<u>\$ 463</u>	<u>\$ 310</u>	<u>\$ 568</u>	<u>\$ 605</u>	<u>\$ 634</u>	<u>\$ 665</u>	<u>\$ 685</u>	<u>\$ 706</u>	<u>\$ 713</u>
Infrastructure/Retained	25	42	45	(5)	3	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<u>\$452</u>	<u>\$521</u>	<u>\$508</u>	<u>\$305</u>	<u>\$571</u>	<u>\$605</u>	<u>\$634</u>	<u>\$665</u>	<u>\$685</u>	<u>\$706</u>	<u>\$713</u>
<b>ALLOCATIONS</b>											
<b>BILLED COSTS</b>											
SoCalGas	427	478	463	310	568	605	634	665	685	706	713
<b>Subtotal - Utilities</b>	<u>\$ 427</u>	<u>\$ 478</u>	<u>\$ 463</u>	<u>\$ 310</u>	<u>\$ 568</u>	<u>\$ 605</u>	<u>\$ 634</u>	<u>\$ 665</u>	<u>\$ 685</u>	<u>\$ 706</u>	<u>\$ 713</u>
Infrastructure/Retained	25	42	45	(5)	3	-	-	-	-	-	-
<b>Total Billed Costs</b>	<u>\$ 452</u>	<u>\$ 521</u>	<u>\$ 508</u>	<u>\$ 305</u>	<u>\$ 571</u>	<u>\$ 605</u>	<u>\$ 634</u>	<u>\$ 665</u>	<u>\$ 685</u>	<u>\$ 706</u>	<u>\$ 713</u>

Note: Figures may vary slightly due to rounding.



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

Division: A Property  
 Department: A-3 Other Property  
 Cost Center: 1100-0410-Prop Ins - Control Of Wel  
 Workpaper: A-3.1 Recon

Witness: Neil Cayabyab



EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	-	\$ 568	\$ 568	\$ 3	\$ 571	-
Total Change from 2025	-	97	97	(3)	94	-
<b>2028 - TEST YEAR</b>	-	\$ 665	\$ 665	-	\$ 665	-
Direct Assignment*	-	100.0%	100.0%	-	100.0%	-
Allocations	-	-	-	-	-	-
Direct Assignments	-	665	665	-	665	-
<b>TOTAL 2028 ALLOCATIONS</b>	-	<b>\$ 665</b>	<b>\$ 665</b>	<b>-</b>	<b>\$ 665</b>	<b>-</b>

Note: Figures may vary slightly due to rounding.

\*Based on underground gas storage wells.



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

Department: A-3 Other Property

Witness: Neil Cayabyab

Cost Center: 1100-0405-Prop Ins - Crime

Workpaper: A-3.2

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	358	340	348	420	348	351	434	365	373	459	388
<b>Total Costs</b>	<u>\$ 358</u>	<u>\$ 340</u>	<u>\$ 348</u>	<u>\$ 420</u>	<u>\$ 348</u>	<u>\$ 351</u>	<u>\$ 434</u>	<u>\$ 365</u>	<u>\$ 373</u>	<u>\$ 459</u>	<u>\$ 388</u>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	-	-	-	-	-	-	-	-	-	-
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	-	-	-	-	-	-	-	-	-	-	-
Infrastructure/Retained	-	-	-	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	-	-	-	-	-	-	-	-	-	-	-
<b>ALLOCATIONS</b>											
SDG&E	\$135	\$128	\$126	\$155	\$124	\$157	\$189	\$158	\$160	\$195	\$163
SoCalGas	169	159	167	202	162	194	245	208	213	264	224
<b>Subtotal - Utilities</b>	<u>\$304</u>	<u>\$287</u>	<u>\$293</u>	<u>\$357</u>	<u>\$286</u>	<u>\$351</u>	<u>\$434</u>	<u>\$365</u>	<u>\$373</u>	<u>\$459</u>	<u>\$388</u>
Infrastructure/Retained	54	53	55	63	62	-	-	-	-	-	-
<b>Total Allocations</b>	<u>\$358</u>	<u>\$340</u>	<u>\$348</u>	<u>\$420</u>	<u>\$348</u>	<u>\$351</u>	<u>\$434</u>	<u>\$365</u>	<u>\$373</u>	<u>\$459</u>	<u>\$388</u>
<b>BILLED COSTS</b>											
SDG&E	\$ 135	\$ 128	\$ 126	\$ 155	\$ 124	\$ 157	\$ 189	\$ 158	\$ 160	\$ 195	\$ 163
SoCalGas	169	159	167	202	162	194	245	208	213	264	224
<b>Subtotal - Utilities</b>	<u>\$ 304</u>	<u>\$ 287</u>	<u>\$ 293</u>	<u>\$ 357</u>	<u>\$ 286</u>	<u>\$ 351</u>	<u>\$ 434</u>	<u>\$ 365</u>	<u>\$ 373</u>	<u>\$ 459</u>	<u>\$ 388</u>
Infrastructure/Retained	54	53	55	63	62	-	-	-	-	-	-
<b>Total Billed Costs</b>	<u>\$ 358</u>	<u>\$ 340</u>	<u>\$ 348</u>	<u>\$ 420</u>	<u>\$ 348</u>	<u>\$ 351</u>	<u>\$ 434</u>	<u>\$ 365</u>	<u>\$ 373</u>	<u>\$ 459</u>	<u>\$ 388</u>

Note: Figures may vary slightly due to rounding.



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

Division: A Property  
 Department: A-3 Other Property  
 Cost Center: 1100-0405-Prop Ins - Crime  
 Workpaper: A-3.2 Recon

Witness: Neil Cayabyab

EVALUATION OF CHANGE						
	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	\$ 124	\$ 162	\$ 286	\$ 62	\$ 348	-
Total Change from 2025	34	46	79	(62)	18	-
<b>2028 - TEST YEAR</b>	<b>\$ 158</b>	<b>\$ 208</b>	<b>\$ 365</b>	<b>-</b>	<b>\$ 365</b>	-
Multi-Factor Basic	43.2%	56.8%	100.0%	-	100.0%	-
Allocations	\$ 158	\$ 208	\$ 365	-	\$ 365	-
Direct Assignments	-	-	-	-	-	-
<b>TOTAL 2028 ALLOCATIONS</b>	<b>\$ 158</b>	<b>\$ 208</b>	<b>\$ 365</b>	<b>-</b>	<b>\$ 365</b>	-

Note: Figures may vary slightly due to rounding.



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

Department: A-3 Other Property

Witness: Neil Cayabyab

Cost Center: 1100-0406-Prop Ins - Yuma 500 Kv

Workpaper: A-3.3

	Actuals					Forecast			Post Test Year Forecast		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	-	1	1	2	1	1	1	1	1	1	1
<b>Total Costs</b>	-	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 2</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	\$ 1	\$ 1	\$ 2	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	-	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 2</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>
Infrastructure/Retained	-	-	-	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	-	<b>\$1</b>	<b>\$1</b>	<b>\$2</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>
<b>ALLOCATIONS</b>											
<b>BILLED COSTS</b>											
SDG&E	-	\$ 1	\$ 1	\$ 2	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
<b>Subtotal - Utilities</b>	-	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 2</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>
<b>Total Billed Costs</b>	-	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 2</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>

Note: Figures may vary slightly due to rounding.



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

Division: A Property  
 Department: A-3 Other Property  
 Cost Center: 1100-0406-Prop Ins - Yuma 500 Kv  
 Workpaper: A-3.3 Recon

Witness: Neil Cayabyab

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	\$ 1	-	\$ 1	-	\$ 1	-
Total Change from 2025	-	-	-	-	-	-
<b>2028 - TEST YEAR</b>	\$ 1	-	\$ 1	-	\$ 1	-
Direct Assignment*	100.0%	-	100.0%	-	100.0%	-
Allocations	-	-	-	-	-	-
Direct Assignments	1	-	1	-	1	-
<b>TOTAL 2028 ALLOCATIONS</b>	<b>\$ 1</b>	<b>-</b>	<b>\$ 1</b>	<b>-</b>	<b>\$ 1</b>	<b>-</b>

Note: Figures may vary slightly due to rounding.  
 \*Based on Arizona Public Service allocated property costs to SDG&E.



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

Department: A-3 Other Property

Witness: Neil Cayabyab

Cost Center: 1100-0409-Prop Ins - Cargo

Workpaper: A-3.4

	Actuals					Forecast			Post Test Year Forecast		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	10	41	130	131	130	-	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 10</b>	<b>\$ 41</b>	<b>\$ 130</b>	<b>\$ 131</b>	<b>\$ 130</b>	-	-	-	-	-	-
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	-	-	-	-	-	-	-	-	-	-
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	-	-	-	-	-	-	-	-	-	-	-
Infrastructure/Retained	10	41	130	131	130	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$10</b>	<b>\$41</b>	<b>\$130</b>	<b>\$131</b>	<b>\$130</b>	-	-	-	-	-	-
<b>ALLOCATIONS</b>											
<b>BILLED COSTS</b>											
Infrastructure/Retained	10	41	130	131	130	-	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 10</b>	<b>\$ 41</b>	<b>\$ 130</b>	<b>\$ 131</b>	<b>\$ 130</b>	-	-	-	-	-	-

Note: Figures may vary slightly due to rounding.



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

Division: A Property  
 Department: A-3 Other Property  
 Cost Center: 1100-0409-Prop Ins - Cargo  
 Workpaper: A-3.4 Recon

Witness: Neil Cayabyab

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	-	-	-	\$ 130	\$ 130	-
Total Change from 2025	-	-	-	(130)	(130)	-
<b>2028 - TEST YEAR</b>	-	-	-	-	-	-
Cost Center not utilized	-	-	-	-	-	-
Allocations	-	-	-	-	-	-
Direct Assignments	-	-	-	-	-	-
<b>TOTAL 2028 ALLOCATIONS</b>	-	-	-	-	-	-

Note: Figures may vary slightly due to rounding.



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

Department: A-3 Other Property

Witness: Neil Cayabyab

Cost Center: 1100-0408-Prop Ins - Foreign Packag

Workpaper: A-3.5

	Actuals					Forecast			Post Test Year Forecast		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	12	11	11	11	11	-	-	-	-	-	-
<b>Total Costs</b>	<u>\$ 12</u>	<u>\$ 11</u>	<u>\$ 11</u>	<u>\$ 11</u>	<u>\$ 11</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	-	-	-	-	-	-	-	-	-	-
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	-	-	-	-	-	-	-	-	-	-	-
Infrastructure/Retained	12	11	11	11	11	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<u>\$12</u>	<u>\$11</u>	<u>\$11</u>	<u>\$11</u>	<u>\$11</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>ALLOCATIONS</b>											
SDG&E	-	-	-	-	-	-	-	-	-	-	-
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Allocations</b>	-	-	-	-	-	-	-	-	-	-	-
<b>BILLED COSTS</b>											
SDG&E	-	-	-	-	-	-	-	-	-	-	-
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	-	-	-	-	-	-	-	-	-	-	-
Infrastructure/Retained	12	11	11	11	11	-	-	-	-	-	-
<b>Total Billed Costs</b>	<u>\$ 12</u>	<u>\$ 11</u>	<u>\$ 11</u>	<u>\$ 11</u>	<u>\$ 11</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Note: Figures may vary slightly due to rounding.



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

Division: A Property  
 Department: A-3 Other Property  
 Cost Center: 1100-0408-Prop Ins - Foreign Packag  
 Workpaper: A-3.5 Recon

Witness: Neil Cayabyab

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
2025 - BASE YEAR	-	-	-	\$ 11	\$ 11	-
Total Change from 2025	-	-	-	(11)	(11)	-
2028 - TEST YEAR	-	-	-	-	-	-
Not applicable to the utilities	-	-	-	-	-	-
Allocations	-	-	-	-	-	-
Direct Assignments	-	-	-	-	-	-
<b>TOTAL 2028 ALLOCATIONS</b>	-	-	-	-	-	-

Note: Figures may vary slightly due to rounding.



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

Department: A-3 Other Property

Witness: Neil Cayabyab

Cost Center: 1100-0401-Prop Ins - Songs Nuclear

Workpaper: A-3.6

	Actuals					Forecast			Post Test Year Forecast		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	-	-	-	-	-	14	14	14	14	14	14
<b>Total Costs</b>	-	-	-	-	-	<b>\$ 14</b>	<b>\$ 14</b>	<b>\$ 14</b>	<b>\$ 14</b>	<b>\$ 14</b>	<b>\$ 14</b>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	-	-	-	-	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	-	-	-	-	-	<b>\$ 14</b>	<b>\$ 14</b>	<b>\$ 14</b>	<b>\$ 14</b>	<b>\$ 14</b>	<b>\$ 14</b>
Infrastructure/Retained	-	-	-	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	-	-	-	-	-	<b>\$14</b>	<b>\$14</b>	<b>\$14</b>	<b>\$14</b>	<b>\$14</b>	<b>\$14</b>
<b>ALLOCATIONS</b>											
<b>BILLED COSTS</b>											
SDG&E	-	-	-	-	-	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14
<b>Subtotal - Utilities</b>	-	-	-	-	-	<b>\$ 14</b>	<b>\$ 14</b>	<b>\$ 14</b>	<b>\$ 14</b>	<b>\$ 14</b>	<b>\$ 14</b>
<b>Total Billed Costs</b>	-	-	-	-	-	<b>\$ 14</b>	<b>\$ 14</b>	<b>\$ 14</b>	<b>\$ 14</b>	<b>\$ 14</b>	<b>\$ 14</b>

Note: Figures may vary slightly due to rounding.



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

Division: A Property  
 Department: A-3 Other Property  
 Cost Center: 1100-0401-Prop Ins - Songs Nuclear  
 Workpaper: A-3.6 Recon

Witness: Neil Cayabyab



EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	-	-	-	-	-	-
Total Change from 2025	14	-	14	-	14	-
<b>2028 - TEST YEAR</b>	<b>\$ 14</b>	-	<b>\$ 14</b>	-	<b>\$ 14</b>	-
Direct Assignment*	100.0%	-	100.0%	-	100.0%	-
Allocations	-	-	-	-	-	-
Direct Assignments	14	-	14	-	14	-
<b>TOTAL 2028 ALLOCATIONS</b>	<b>\$ 14</b>	-	<b>\$ 14</b>	-	<b>\$ 14</b>	-

Note: Figures may vary slightly due to rounding.  
 \*Based on costs allocated from Southern California Edison to SDG&E for the SONGS switchyard.



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

Department: A-3 Other Property

Witness: Neil Cayabyab

Cost Center: 1100-0402-Prop Ins - Songs Mesa (inactive)

Workpaper: A-3.7

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
<b>Total Costs</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	-	-	-	-	-	-	-	-	-	-
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Infrastructure/Retained	-	-	-	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>ALLOCATIONS</b>											
<b>BILLED COSTS</b>											

Note: Figures may vary slightly due to rounding.



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

Division: A Property  
 Department: A-3 Other Property  
 Cost Center: 1100-0402-Prop Ins - Songs Mesa (inactive)  
 Workpaper: A-3.7 Recon

Witness: Neil Cayabyab

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	-	-	-	-	-	-
Total Change from 2025	-	-	-	-	-	-
<b>2028 - TEST YEAR</b>	-	-	-	-	-	-
Cost Center not utilized	-	-	-	-	-	-
Allocations	-	-	-	-	-	-
Direct Assignments	-	-	-	-	-	-
<b>TOTAL 2028 ALLOCATIONS</b>	-	-	-	-	-	-

Note: Figures may vary slightly due to rounding.



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

Department: A-3 Other Property

Witness: Neil Cayabyab

Cost Center: 1100-0407-Prop Ins - Broker Fees

Workpaper: A-3.8

	Actuals					Forecast			Post Test Year Forecast		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	475	475	475	475	475	475	475	475	475	475	475
<b>Total Costs</b>	<u>\$ 475</u>	<u>\$ 475</u>	<u>\$ 475</u>	<u>\$ 475</u>	<u>\$ 475</u>	<u>\$ 475</u>	<u>\$ 475</u>	<u>\$ 475</u>	<u>\$ 475</u>	<u>\$ 475</u>	<u>\$ 475</u>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	-	-	-	-	-	-	-	-	-	-
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	-	-	-	-	-	-	-	-	-	-	-
Infrastructure/Retained	-	-	-	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	-	-	-	-	-	-	-	-	-	-	-
<b>ALLOCATIONS</b>											
SDG&E	\$184	\$179	\$172	\$176	\$170	\$213	\$207	\$205	\$204	\$202	\$200
SoCalGas	223	222	228	229	221	262	268	270	271	273	275
<b>Subtotal - Utilities</b>	<u>\$408</u>	<u>\$401</u>	<u>\$400</u>	<u>\$404</u>	<u>\$391</u>	<u>\$475</u>	<u>\$475</u>	<u>\$475</u>	<u>\$475</u>	<u>\$475</u>	<u>\$475</u>
Infrastructure/Retained	67	74	75	71	84	-	-	-	-	-	-
<b>Total Allocations</b>	<u>\$475</u>	<u>\$475</u>	<u>\$475</u>	<u>\$475</u>	<u>\$475</u>	<u>\$475</u>	<u>\$475</u>	<u>\$475</u>	<u>\$475</u>	<u>\$475</u>	<u>\$475</u>
<b>BILLED COSTS</b>											
SDG&E	\$ 184	\$ 179	\$ 172	\$ 176	\$ 170	\$ 213	\$ 207	\$ 205	\$ 204	\$ 202	\$ 200
SoCalGas	223	222	228	229	221	262	268	270	271	273	275
<b>Subtotal - Utilities</b>	<u>\$ 408</u>	<u>\$ 401</u>	<u>\$ 400</u>	<u>\$ 404</u>	<u>\$ 391</u>	<u>\$ 475</u>	<u>\$ 475</u>	<u>\$ 475</u>	<u>\$ 475</u>	<u>\$ 475</u>	<u>\$ 475</u>
Infrastructure/Retained	67	74	75	71	84	-	-	-	-	-	-
<b>Total Billed Costs</b>	<u>\$ 475</u>	<u>\$ 475</u>	<u>\$ 475</u>	<u>\$ 475</u>	<u>\$ 475</u>	<u>\$ 475</u>	<u>\$ 475</u>	<u>\$ 475</u>	<u>\$ 475</u>	<u>\$ 475</u>	<u>\$ 475</u>

Note: Figures may vary slightly due to rounding.



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

Division: A Property  
 Department: A-3 Other Property  
 Cost Center: 1100-0407-Prop Ins - Broker Fees  
 Workpaper: A-3.8 Recon

Witness: Neil Cayabyab

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	\$ 170	\$ 221	\$ 391	\$ 84	\$ 475	-
Total Change from 2025	36	49	84	(84)	-	-
<b>2028 - TEST YEAR</b>	<b>\$ 205</b>	<b>\$ 270</b>	<b>\$ 475</b>	<b>-</b>	<b>\$ 475</b>	<b>-</b>
Multi-Factor Basic	43.2%	56.8%	100.0%	-	100.0%	-
Allocations	\$ 205	\$ 270	\$ 475	-	\$ 475	-
Direct Assignments	-	-	-	-	-	-
<b>TOTAL 2028 ALLOCATIONS</b>	<b>\$ 205</b>	<b>\$ 270</b>	<b>\$ 475</b>	<b>-</b>	<b>\$ 475</b>	<b>-</b>

Note: Figures may vary slightly due to rounding.



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

Division: II INSURANCE

Witness: Neil Cayabyab

Department: B-Liability

Workpaper: B

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	324,485	335,973	306,356	281,972	270,198	319,157	332,830	362,453	352,895	357,109	349,975
<b>Total Costs</b>	<b>\$ 324,485</b>	<b>\$ 335,973</b>	<b>\$ 306,356</b>	<b>\$ 281,972</b>	<b>\$ 270,198</b>	<b>\$ 319,157</b>	<b>\$ 332,830</b>	<b>\$ 362,453</b>	<b>\$ 352,895</b>	<b>\$ 357,109</b>	<b>\$ 349,975</b>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	\$ 5,413	\$ 5,875	\$ 6,021	\$ 6,363	\$ 6,380	\$ 3,266	\$ 3,424	\$ 3,591	\$ 4,015	\$ 3,947	\$ 4,137
SoCalGas	7,105	7,640	7,995	8,117	8,387	4,790	5,025	5,272	5,532	5,804	6,090
<b>Subtotal - Utilities</b>	<b>\$ 12,518</b>	<b>\$ 13,516</b>	<b>\$ 14,015</b>	<b>\$ 14,480</b>	<b>\$ 14,767</b>	<b>\$ 8,056</b>	<b>\$ 8,449</b>	<b>\$ 8,863</b>	<b>\$ 9,547</b>	<b>\$ 9,751</b>	<b>\$ 10,227</b>
Infrastructure/Retained	1,178	880	745	858	624	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 13,696</b>	<b>\$ 14,396</b>	<b>\$ 14,761</b>	<b>\$ 15,338</b>	<b>\$ 15,391</b>	<b>\$ 8,056</b>	<b>\$ 8,449</b>	<b>\$ 8,863</b>	<b>\$ 9,547</b>	<b>\$ 9,751</b>	<b>\$ 10,227</b>
<b>ALLOCATIONS</b>											
SDG&E	\$ 242,588	\$ 249,260	\$ 214,814	\$ 190,242	\$ 178,984	\$ 239,534	\$ 248,055	\$ 234,540	\$ 225,061	\$ 227,594	\$ 224,427
SoCalGas	50,575	52,951	56,389	57,022	53,740	71,567	76,325	119,050	118,288	119,764	115,320
<b>Subtotal - Utilities</b>	<b>\$ 293,162</b>	<b>\$ 302,211</b>	<b>\$ 271,203</b>	<b>\$ 247,264</b>	<b>\$ 232,724</b>	<b>\$ 311,101</b>	<b>\$ 324,381</b>	<b>\$ 353,590</b>	<b>\$ 343,348</b>	<b>\$ 347,358</b>	<b>\$ 339,748</b>
Infrastructure/Retained	17,626	19,366	20,392	19,371	22,083	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ 310,788</b>	<b>\$ 321,578</b>	<b>\$ 291,595</b>	<b>\$ 266,635</b>	<b>\$ 254,807</b>	<b>\$ 311,101</b>	<b>\$ 324,381</b>	<b>\$ 353,590</b>	<b>\$ 343,348</b>	<b>\$ 347,358</b>	<b>\$ 339,748</b>
<b>BILLED COSTS</b>											
SDG&E	\$ 248,001	\$ 255,136	\$ 220,835	\$ 196,605	\$ 185,364	\$ 242,800	\$ 251,479	\$ 238,131	\$ 229,076	\$ 231,541	\$ 228,564
SoCalGas	57,680	60,591	64,384	65,138	62,127	76,357	81,350	124,322	123,820	125,568	121,410
<b>Subtotal - Utilities</b>	<b>\$ 305,680</b>	<b>\$ 315,727</b>	<b>\$ 285,219</b>	<b>\$ 261,744</b>	<b>\$ 247,491</b>	<b>\$ 319,157</b>	<b>\$ 332,830</b>	<b>\$ 362,453</b>	<b>\$ 352,895</b>	<b>\$ 357,109</b>	<b>\$ 349,975</b>
Infrastructure/Retained	18,804	20,246	21,138	20,229	22,707	-	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 324,485</b>	<b>\$ 335,973</b>	<b>\$ 306,356</b>	<b>\$ 281,972</b>	<b>\$ 270,198</b>	<b>\$ 319,157</b>	<b>\$ 332,830</b>	<b>\$ 362,453</b>	<b>\$ 352,895</b>	<b>\$ 357,109</b>	<b>\$ 349,975</b>

Note: Figures may vary slightly due to rounding.



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

Division: B-Liability

Witness: Neil Cayabyab

Department: B-1 General\_Excess

Workpaper: B-1

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	107,679	112,883	117,923	119,001	115,630	124,974	130,430	132,821	134,322	135,142	136,020
<b>Total Costs</b>	<b>\$ 107,679</b>	<b>\$ 112,883</b>	<b>\$ 117,923</b>	<b>\$ 119,001</b>	<b>\$ 115,630</b>	<b>\$ 124,974</b>	<b>\$ 130,430</b>	<b>\$ 132,821</b>	<b>\$ 134,322</b>	<b>\$ 135,142</b>	<b>\$ 136,020</b>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	\$ 2,759	\$ 3,035	\$ 3,187	\$ 3,183	\$ 3,263	-	-	-	-	-	-
SoCalGas	3,203	3,527	3,700	3,695	3,788	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 5,963</b>	<b>\$ 6,562</b>	<b>\$ 6,887</b>	<b>\$ 6,878</b>	<b>\$ 7,051</b>	-	-	-	-	-	-
Infrastructure/Retained	643	437	494	419	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 6,606</b>	<b>\$ 6,999</b>	<b>\$ 7,381</b>	<b>\$ 7,297</b>	<b>\$ 7,051</b>	-	-	-	-	-	-
<b>ALLOCATIONS</b>											
SDG&E	\$ 38,156	\$ 39,812	\$ 40,005	\$ 41,275	\$ 38,763	\$ 55,971	\$ 56,785	\$ 57,361	\$ 57,556	\$ 57,443	\$ 57,355
SoCalGas	47,698	49,596	52,972	53,763	50,587	69,003	73,645	75,460	76,766	77,699	78,665
<b>Subtotal - Utilities</b>	<b>\$ 85,855</b>	<b>\$ 89,409</b>	<b>\$ 92,977</b>	<b>\$ 95,037</b>	<b>\$ 89,350</b>	<b>\$ 124,974</b>	<b>\$ 130,430</b>	<b>\$ 132,821</b>	<b>\$ 134,322</b>	<b>\$ 135,142</b>	<b>\$ 136,020</b>
Infrastructure/Retained	15,219	16,476	17,565	16,666	19,229	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ 101,073</b>	<b>\$ 105,884</b>	<b>\$ 110,542</b>	<b>\$ 111,704</b>	<b>\$ 108,580</b>	<b>\$ 124,974</b>	<b>\$ 130,430</b>	<b>\$ 132,821</b>	<b>\$ 134,322</b>	<b>\$ 135,142</b>	<b>\$ 136,020</b>
<b>BILLED COSTS</b>											
SDG&E	\$ 40,916	\$ 42,848	\$ 43,192	\$ 44,458	\$ 42,026	\$ 55,971	\$ 56,785	\$ 57,361	\$ 57,556	\$ 57,443	\$ 57,355
SoCalGas	50,902	53,123	56,672	57,458	54,375	69,003	73,645	75,460	76,766	77,699	78,665
<b>Subtotal - Utilities</b>	<b>\$ 91,817</b>	<b>\$ 95,971</b>	<b>\$ 99,864</b>	<b>\$ 101,916</b>	<b>\$ 96,401</b>	<b>\$ 124,974</b>	<b>\$ 130,430</b>	<b>\$ 132,821</b>	<b>\$ 134,322</b>	<b>\$ 135,142</b>	<b>\$ 136,020</b>
Infrastructure/Retained	15,862	16,912	18,059	17,085	19,229	-	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 107,679</b>	<b>\$ 112,883</b>	<b>\$ 117,923</b>	<b>\$ 119,001</b>	<b>\$ 115,630</b>	<b>\$ 124,974</b>	<b>\$ 130,430</b>	<b>\$ 132,821</b>	<b>\$ 134,322</b>	<b>\$ 135,142</b>	<b>\$ 136,020</b>

Note: Figures may vary slightly due to rounding.



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

Department: B-1 General\_Excess

Witness: Neil Cayabyab

Cost Center: 1100-0428-Liab Ins - Excess Liabili

Workpaper: B-1.1

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	104,380	107,798	111,898	110,793	107,721	117,005	122,336	132,821	134,322	135,142	136,020
<b>Total Costs</b>	<b>\$ 104,380</b>	<b>\$ 107,798</b>	<b>\$ 111,898</b>	<b>\$ 110,793</b>	<b>\$ 107,721</b>	<b>\$ 117,005</b>	<b>\$ 122,336</b>	<b>\$ 132,821</b>	<b>\$ 134,322</b>	<b>\$ 135,142</b>	<b>\$ 136,020</b>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	\$ 2,759	\$ 3,035	\$ 3,187	\$ 3,183	\$ 3,263	-	-	-	-	-	-
SoCalGas	3,203	3,527	3,700	3,695	3,788	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 5,963</b>	<b>\$ 6,562</b>	<b>\$ 6,887</b>	<b>\$ 6,878</b>	<b>\$ 7,051</b>	-	-	-	-	-	-
Infrastructure/Retained	643	437	494	419	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$6,606</b>	<b>\$6,999</b>	<b>\$7,381</b>	<b>\$7,297</b>	<b>\$7,051</b>	-	-	-	-	-	-
<b>ALLOCATIONS</b>											
SDG&E	\$36,911	\$37,901	\$37,825	\$38,242	\$35,939	\$52,402	\$53,261	\$57,361	\$57,556	\$57,443	\$57,355
SoCalGas	46,141	47,214	50,085	49,812	46,902	64,603	69,075	75,460	76,766	77,699	78,665
<b>Subtotal - Utilities</b>	<b>\$83,052</b>	<b>\$85,115</b>	<b>\$87,910</b>	<b>\$88,054</b>	<b>\$82,842</b>	<b>\$117,005</b>	<b>\$122,336</b>	<b>\$132,821</b>	<b>\$134,322</b>	<b>\$135,142</b>	<b>\$136,020</b>
Infrastructure/Retained	14,722	15,684	16,608	15,442	17,829	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$97,774</b>	<b>\$100,799</b>	<b>\$104,517</b>	<b>\$103,496</b>	<b>\$100,670</b>	<b>\$117,005</b>	<b>\$122,336</b>	<b>\$132,821</b>	<b>\$134,322</b>	<b>\$135,142</b>	<b>\$136,020</b>
<b>BILLED COSTS</b>											
SDG&E	\$ 39,670	\$ 40,936	\$ 41,012	\$ 41,425	\$ 39,202	\$ 52,402	\$ 53,261	\$ 57,361	\$ 57,556	\$ 57,443	\$ 57,355
SoCalGas	49,345	50,741	53,785	53,508	50,690	64,603	69,075	75,460	76,766	77,699	78,665
<b>Subtotal - Utilities</b>	<b>\$ 89,015</b>	<b>\$ 91,677</b>	<b>\$ 94,796</b>	<b>\$ 94,932</b>	<b>\$ 89,892</b>	<b>\$ 117,005</b>	<b>\$ 122,336</b>	<b>\$ 132,821</b>	<b>\$ 134,322</b>	<b>\$ 135,142</b>	<b>\$ 136,020</b>
Infrastructure/Retained	15,365	16,121	17,102	15,860	17,829	-	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 104,380</b>	<b>\$ 107,798</b>	<b>\$ 111,898</b>	<b>\$ 110,793</b>	<b>\$ 107,721</b>	<b>\$ 117,005</b>	<b>\$ 122,336</b>	<b>\$ 132,821</b>	<b>\$ 134,322</b>	<b>\$ 135,142</b>	<b>\$ 136,020</b>

Note: Figures may vary slightly due to rounding.



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

Division: B-Liability  
 Department: B-1 General\_Excess  
 Cost Center: 1100-0428-Liab Ins - Excess Liabili  
 Workpaper: B-1.1 Recon

Witness: Neil Cayabyab

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	\$ 39,202	\$ 50,690	\$ 89,892	\$ 17,829	\$ 107,721	-
Total Change from 2025	18,159	24,770	42,929	(17,829)	25,100	-
<b>2028 - TEST YEAR</b>	\$ 57,361	\$ 75,460	\$ 132,821	-	\$ 132,821	-
Multi-Factor Basic	43.2%	56.8%	100.0%	-	100.0%	-
Allocations	\$ 57,361	\$ 75,460	\$ 132,821	-	\$ 132,821	-
Direct Assignments	-	-	-	-	-	-
<b>TOTAL 2028 ALLOCATIONS</b>	<b>\$ 57,361</b>	<b>\$ 75,460</b>	<b>\$ 132,821</b>	<b>-</b>	<b>\$ 132,821</b>	<b>-</b>

Note: Figures may vary slightly due to rounding.



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

Department: B-1 General\_Excess

Witness: Neil Cayabyab

Cost Center: 1100-0229-Liab Ins - Excess Liability Additional

Workpaper: B-1.2

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	3,299	5,085	6,024	8,208	7,909	7,969	8,094	-	-	-	
<b>Total Costs</b>	<u>\$ 3,299</u>	<u>\$ 5,085</u>	<u>\$ 6,024</u>	<u>\$ 8,208</u>	<u>\$ 7,909</u>	<u>\$ 7,969</u>	<u>\$ 8,094</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	-	-	-	-	-	-	-	-	-	
SoCalGas	-	-	-	-	-	-	-	-	-	-	
<b>Subtotal - Utilities</b>	-	-	-	-	-	-	-	-	-	-	
Infrastructure/Retained	-	-	-	-	-	-	-	-	-	-	
<b>Total Direct Assignments</b>	-	-	-	-	-	-	-	-	-	-	
<b>ALLOCATIONS</b>											
SDG&E	\$1,246	\$1,912	\$2,180	\$3,033	\$2,824	\$3,569	\$3,524	-	-	-	
SoCalGas	1,557	2,382	2,887	3,951	3,685	4,400	4,570	-	-	-	
<b>Subtotal - Utilities</b>	<u>\$2,803</u>	<u>\$4,294</u>	<u>\$5,067</u>	<u>\$6,983</u>	<u>\$6,509</u>	<u>\$7,969</u>	<u>\$8,094</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Infrastructure/Retained	497	791	957	1,225	1,401	-	-	-	-	-	
<b>Total Allocations</b>	<u>\$3,299</u>	<u>\$5,085</u>	<u>\$6,024</u>	<u>\$8,208</u>	<u>\$7,909</u>	<u>\$7,969</u>	<u>\$8,094</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>BILLED COSTS</b>											
SDG&E	\$ 1,246	\$ 1,912	\$ 2,180	\$ 3,033	\$ 2,824	\$ 3,569	\$ 3,524	-	-	-	
SoCalGas	1,557	2,382	2,887	3,951	3,685	4,400	4,570	-	-	-	
<b>Subtotal - Utilities</b>	<u>\$ 2,803</u>	<u>\$ 4,294</u>	<u>\$ 5,067</u>	<u>\$ 6,983</u>	<u>\$ 6,509</u>	<u>\$ 7,969</u>	<u>\$ 8,094</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Infrastructure/Retained	497	791	957	1,225	1,401	-	-	-	-	-	
<b>Total Billed Costs</b>	<u>\$ 3,299</u>	<u>\$ 5,085</u>	<u>\$ 6,024</u>	<u>\$ 8,208</u>	<u>\$ 7,909</u>	<u>\$ 7,969</u>	<u>\$ 8,094</u>	<u>-</u>	<u>-</u>	<u>-</u>	

Note: Figures may vary slightly due to rounding.



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

Division: B-Liability

Department: B-1 General\_Excess

Cost Center: 1100-0229-Liab Ins - Excess Liability Additional

Witness: Neil Cayabyab

Workpaper: B-1.2 Recon

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
2025 - BASE YEAR	\$ 2,824	\$ 3,685	\$ 6,509	\$ 1,401	\$ 7,909	-
Total Change from 2025	(2,824)	(3,685)	(6,509)	(1,401)	(7,909)	-
2028 - TEST YEAR	-	-	-	-	-	-
Not utilized - costs previously associated with these coverage levels are now included in workpaper B.1.1 for TY 2028	-	-	-	-	-	-
Allocations	-	-	-	-	-	-
Direct Assignments	-	-	-	-	-	-
<b>TOTAL 2028 ALLOCATIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Note: Figures may vary slightly due to rounding.



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

Division: B-Liability

Witness: Neil Cayabyab

Department: B-2 Fire

Workpaper: B-2

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	202,888	207,574	172,913	147,051	138,348	182,076	189,809	216,554	204,736	207,851	199,312
<b>Total Costs</b>	<u>\$ 202,888</u>	<u>\$ 207,574</u>	<u>\$ 172,913</u>	<u>\$ 147,051</u>	<u>\$ 138,348</u>	<u>\$ 182,076</u>	<u>\$ 189,809</u>	<u>\$ 216,554</u>	<u>\$ 204,736</u>	<u>\$ 207,851</u>	<u>\$ 199,312</u>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	-	-	-	-	-	-	-	-	-	-
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	-	-	-	-	-	-	-	-	-	-	-
Infrastructure/Retained	-	-	-	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	-	-	-	-	-	-	-	-	-	-	-
<b>ALLOCATIONS</b>											
SDG&E	\$ 202,398	\$ 207,055	\$ 172,463	\$ 146,668	\$ 137,995	\$ 181,749	\$ 189,467	\$ 175,358	\$ 165,667	\$ 168,295	\$ 165,210
SoCalGas	348	374	311	265	248	327	341	41,195	39,069	39,555	34,102
<b>Subtotal - Utilities</b>	<u>\$ 202,746</u>	<u>\$ 207,428</u>	<u>\$ 172,774</u>	<u>\$ 146,933</u>	<u>\$ 138,243</u>	<u>\$ 182,076</u>	<u>\$ 189,809</u>	<u>\$ 216,554</u>	<u>\$ 204,736</u>	<u>\$ 207,851</u>	<u>\$ 199,312</u>
Infrastructure/Retained	142	145	138	118	105	-	-	-	-	-	-
<b>Total Allocations</b>	<u>\$ 202,888</u>	<u>\$ 207,574</u>	<u>\$ 172,913</u>	<u>\$ 147,051</u>	<u>\$ 138,348</u>	<u>\$ 182,076</u>	<u>\$ 189,809</u>	<u>\$ 216,554</u>	<u>\$ 204,736</u>	<u>\$ 207,851</u>	<u>\$ 199,312</u>
<b>BILLED COSTS</b>											
SDG&E	\$ 202,398	\$ 207,055	\$ 172,463	\$ 146,668	\$ 137,995	\$ 181,749	\$ 189,467	\$ 175,358	\$ 165,667	\$ 168,295	\$ 165,210
SoCalGas	348	374	311	265	248	327	341	41,195	39,069	39,555	34,102
<b>Subtotal - Utilities</b>	<u>\$ 202,746</u>	<u>\$ 207,428</u>	<u>\$ 172,774</u>	<u>\$ 146,933</u>	<u>\$ 138,243</u>	<u>\$ 182,076</u>	<u>\$ 189,809</u>	<u>\$ 216,554</u>	<u>\$ 204,736</u>	<u>\$ 207,851</u>	<u>\$ 199,312</u>
Infrastructure/Retained	142	145	138	118	105	-	-	-	-	-	-
<b>Total Billed Costs</b>	<u>\$ 202,888</u>	<u>\$ 207,574</u>	<u>\$ 172,913</u>	<u>\$ 147,051</u>	<u>\$ 138,348</u>	<u>\$ 182,076</u>	<u>\$ 189,809</u>	<u>\$ 216,554</u>	<u>\$ 204,736</u>	<u>\$ 207,851</u>	<u>\$ 199,312</u>

Note: Figures may vary slightly due to rounding.



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

Department: B-2 Fire

Witness: Neil Cayabyab

Cost Center: 1100-0445-Liab Ins - Excess Fire

Workpaper: B-2.1

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	120,718	123,893	111,481	114,328	99,984	135,357	142,644	155,057	142,905	145,681	148,801
<b>Total Costs</b>	<b>\$ 120,718</b>	<b>\$ 123,893</b>	<b>\$ 111,481</b>	<b>\$ 114,328</b>	<b>\$ 99,984</b>	<b>\$ 135,357</b>	<b>\$ 142,644</b>	<b>\$ 155,057</b>	<b>\$ 142,905</b>	<b>\$ 145,681</b>	<b>\$ 148,801</b>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	-	-	-	-	-	-	-	-	-	-
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Infrastructure/Retained	-	-	-	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ALLOCATIONS</b>											
SDG&E	\$120,429	\$123,584	\$111,191	\$114,031	\$99,724	\$135,107	\$142,387	\$ 127,922	\$ 117,896	\$ 120,187	\$ 122,761
SoCalGas	205	223	201	206	180	250	257	27,135	25,008	25,494	26,040
<b>Subtotal - Utilities</b>	<b>\$120,634</b>	<b>\$123,807</b>	<b>\$111,392</b>	<b>\$114,237</b>	<b>\$99,904</b>	<b>\$135,357</b>	<b>\$142,644</b>	<b>\$ 155,057</b>	<b>\$ 142,905</b>	<b>\$ 145,681</b>	<b>\$ 148,801</b>
Infrastructure/Retained	85	87	89	91	80	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$120,718</b>	<b>\$123,893</b>	<b>\$111,481</b>	<b>\$114,328</b>	<b>\$99,984</b>	<b>\$135,357</b>	<b>\$142,644</b>	<b>\$155,057</b>	<b>\$142,905</b>	<b>\$145,681</b>	<b>\$148,801</b>
<b>BILLED COSTS</b>											
SDG&E	\$ 120,429	\$ 123,584	\$ 111,191	\$ 114,031	\$ 99,724	\$ 135,107	\$ 142,387	\$ 127,922	\$ 117,896	\$ 120,187	\$ 122,761
SoCalGas	205	223	201	206	180	250	257	27,135	25,008	25,494	26,040
<b>Subtotal - Utilities</b>	<b>\$ 120,634</b>	<b>\$ 123,807</b>	<b>\$ 111,392</b>	<b>\$ 114,237</b>	<b>\$ 99,904</b>	<b>\$ 135,357</b>	<b>\$ 142,644</b>	<b>\$ 155,057</b>	<b>\$ 142,905</b>	<b>\$ 145,681</b>	<b>\$ 148,801</b>
Infrastructure/Retained	85	87	89	91	80	-	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 120,718</b>	<b>\$ 123,893</b>	<b>\$ 111,481</b>	<b>\$ 114,328</b>	<b>\$ 99,984</b>	<b>\$ 135,357</b>	<b>\$ 142,644</b>	<b>\$ 155,057</b>	<b>\$ 142,905</b>	<b>\$ 145,681</b>	<b>\$ 148,801</b>

Note: Figures may vary slightly due to rounding.



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

Division: B-Liability

Department: B-2 Fire

Cost Center: 1100-0445-Liab Ins - Excess Fire

Witness: Neil Cayabyab

Workpaper: B-2.1 Recon

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	<b>\$ 99,724</b>	<b>\$ 180</b>	<b>\$ 99,904</b>	<b>\$ 80</b>	<b>\$ 99,984</b>	-
Total Change from 2025	28,198	26,955	55,153	(80)	55,073	-
<b>2028 - TEST YEAR</b>	<b>\$ 127,922</b>	<b>\$ 27,135</b>	<b>\$ 155,057</b>	-	<b>\$ 155,057</b>	-
Causal/Beneficial *	82.5%	17.5%	100.0%	-	100.0%	-
Allocations	-	-	-	-	-	-
Direct Assignments	127,922	27,135	155,057	-	155,057	-
<b>TOTAL 2028 ALLOCATIONS</b>	<b>\$ 127,922</b>	<b>\$ 27,135</b>	<b>\$ 155,057</b>	-	<b>\$ 155,057</b>	-

Note: Figures may vary slightly due to rounding.

\*Based on wildfire risk attributes relative to SDG&E and SoCalGas.



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

Department: B-2 Fire

Witness: Neil Cayabyab

Cost Center: 1100-0446-Wildfire Damage Reinsurance

Workpaper: B-2.2

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	52,987	56,188	43,347	33,722	31,364	32,720	33,165	33,497	33,832	34,170	34,512
<b>Total Costs</b>	<u>\$ 52,987</u>	<u>\$ 56,188</u>	<u>\$ 43,347</u>	<u>\$ 33,722</u>	<u>\$ 31,364</u>	<u>\$ 32,720</u>	<u>\$ 33,165</u>	<u>\$ 33,497</u>	<u>\$ 33,832</u>	<u>\$ 34,170</u>	<u>\$ 34,512</u>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	-	-	-	-	-	-	-	-	-	-
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	-	-	-	-	-	-	-	-	-	-	-
Infrastructure/Retained	-	-	-	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	-	-	-	-	-	-	-	-	-	-	-
<b>ALLOCATIONS</b>											
SDG&E	\$52,860	\$56,047	\$43,234	\$33,635	\$31,283	\$32,659	\$33,105	\$33,436	\$33,771	\$34,108	\$34,449
SoCalGas	90	101	78	61	56	60	60	60	61	61	62
<b>Subtotal - Utilities</b>	<u>\$52,950</u>	<u>\$56,149</u>	<u>\$43,312</u>	<u>\$33,695</u>	<u>\$31,339</u>	<u>\$32,720</u>	<u>\$33,165</u>	<u>\$33,497</u>	<u>\$33,832</u>	<u>\$34,170</u>	<u>\$34,512</u>
Infrastructure/Retained	37	39	35	27	25	-	-	-	-	-	-
<b>Total Allocations</b>	<u>\$52,987</u>	<u>\$56,188</u>	<u>\$43,347</u>	<u>\$33,722</u>	<u>\$31,364</u>	<u>\$32,720</u>	<u>\$33,165</u>	<u>\$33,497</u>	<u>\$33,832</u>	<u>\$34,170</u>	<u>\$34,512</u>
<b>BILLED COSTS</b>											
SDG&E	\$ 52,860	\$ 56,047	\$ 43,234	\$ 33,635	\$ 31,283	\$ 32,659	\$ 33,105	\$ 33,436	\$ 33,771	\$ 34,108	\$ 34,449
SoCalGas	90	101	78	61	56	60	60	60	61	61	62
<b>Subtotal - Utilities</b>	<u>\$ 52,950</u>	<u>\$ 56,149</u>	<u>\$ 43,312</u>	<u>\$ 33,695</u>	<u>\$ 31,339</u>	<u>\$ 32,720</u>	<u>\$ 33,165</u>	<u>\$ 33,497</u>	<u>\$ 33,832</u>	<u>\$ 34,170</u>	<u>\$ 34,512</u>
Infrastructure/Retained	37	39	35	27	25	-	-	-	-	-	-
<b>Total Billed Costs</b>	<u>\$ 52,987</u>	<u>\$ 56,188</u>	<u>\$ 43,347</u>	<u>\$ 33,722</u>	<u>\$ 31,364</u>	<u>\$ 32,720</u>	<u>\$ 33,165</u>	<u>\$ 33,497</u>	<u>\$ 33,832</u>	<u>\$ 34,170</u>	<u>\$ 34,512</u>

Note: Figures may vary slightly due to rounding.



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

Division: B-Liability  
 Department: B-2 Fire  
 Cost Center: 1100-0446-Wildfire Damage Reinsurance  
 Workpaper: B-2.2 Recon

Witness: Neil Cayabyab

EVALUATION OF CHANGE						
	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	\$ 31,283	\$ 56	\$ 31,339	\$ 25	\$ 31,364	-
Total Change from 2025	2,154	4	2,157	(25)	2,132	-
<b>2028 - TEST YEAR</b>	<b>\$ 33,436</b>	<b>\$ 60</b>	<b>\$ 33,497</b>	<b>-</b>	<b>\$ 33,497</b>	<b>-</b>
Causal/Beneficial*	99.8%	0.2%	100.0%	-	100.0%	-
Allocations	\$ 33,436	\$ 60	\$ 33,497	-	\$ 33,497	-
Direct Assignments	-	-	-	-	-	-
<b>TOTAL 2028 ALLOCATIONS</b>	<b>\$ 33,436</b>	<b>\$ 60</b>	<b>\$ 33,497</b>	<b>-</b>	<b>\$ 33,497</b>	<b>-</b>

Note: Figures may vary slightly due to rounding.  
 \*Based on overhead electric lines miles



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

Department: B-2 Fire

Witness: Neil Cayabyab

Cost Center: 1100-0330-ILS Wildfire

Workpaper: B-2.3

	Actuals					Forecast			Post Test Year Forecast		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	29,182	27,492	18,085	(1,000)	-	-	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 29,182</b>	<b>\$ 27,492</b>	<b>\$ 18,085</b>	<b>\$ (1,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	-	-	-	-	-	-	-	-	-	-
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Infrastructure/Retained	-	-	-	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ALLOCATIONS</b>											
SDG&E	\$29,109	\$27,424	\$18,038	\$(997)	-	-	-	-	-	-	-
SoCalGas	53	49	33	(2)	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$29,162</b>	<b>\$27,473</b>	<b>\$18,071</b>	<b>\$(999)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Infrastructure/Retained	20	19	14	(1)	-	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$29,182</b>	<b>\$27,492</b>	<b>\$18,085</b>	<b>\$(1,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BILLED COSTS</b>											
SDG&E	\$ 29,109	\$ 27,424	\$ 18,038	\$ (997)	-	-	-	-	-	-	-
SoCalGas	53	49	33	(2)	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 29,162</b>	<b>\$ 27,473</b>	<b>\$ 18,071</b>	<b>\$ (999)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Infrastructure/Retained	20	19	14	(1)	-	-	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 29,182</b>	<b>\$ 27,492</b>	<b>\$ 18,085</b>	<b>\$ (1,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Note: Figures may vary slightly due to rounding.



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

Division: B-Liability  
 Department: B-2 Fire  
 Cost Center: 1100-0330-ILS Wildfire  
 Workpaper: B-2.3 Recon

Witness: Neil Cayabyab

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	-	-	-	-	-	-
Total Change from 2025	-	-	-	-	-	-
<b>2028 - TEST YEAR</b>	-	-	-	-	-	-
Cost Center not utilized	-	-	-	-	-	-
Allocations	-	-	-	-	-	-
Direct Assignments	-	-	-	-	-	-
<b>TOTAL 2028 ALLOCATIONS</b>	-	-	-	-	-	-

Note: Figures may vary slightly due to rounding.



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

Department: B-2 Fire

Witness: Neil Cayabyab

Cost Center: 1100-0233-Liab Ins - Excess Fire Additional

Workpaper: B-2.4

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
<b>Total Costs</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	-	-	-	-	-	-	-	-	-	-
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Infrastructure/Retained	-	-	-	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>ALLOCATIONS</b>											
<b>BILLED COSTS</b>											

Note: Figures may vary slightly due to rounding.



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

Division: B-Liability

Department: B-2 Fire

Cost Center: 1100-0233-Liab Ins - Excess Fire Additional

Witness: Neil Cayabyab

Workpaper: B-2.4 Recon

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
2025 - BASE YEAR	-	-	-	-	-	-
Total Change from 2025	-	-	-	-	-	-
2028 - TEST YEAR	-	-	-	-	-	-
Cost Center not utilized	-	-	-	-	-	-
Allocations	-	-	-	-	-	-
Direct Assignments	-	-	-	-	-	-
<b>TOTAL 2028 ALLOCATIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Note: Figures may vary slightly due to rounding.



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

Department: B-2 Fire

Witness: Neil Cayabyab

Cost Center: 1100-0234-Wildfire Dmg Rein Additional

Workpaper: B-2.5

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
<b>Total Costs</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	-	-	-	-	-	-	-	-	-	-
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Infrastructure/Retained	-	-	-	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>ALLOCATIONS</b>											
<b>BILLED COSTS</b>											

Note: Figures may vary slightly due to rounding.



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

Division: B-Liability

Department: B-2 Fire

Cost Center: 1100-0234-Wildfire Dmg Rein Additional

Witness: Neil Cayabyab

Workpaper: B-2.5 Recon



EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	-	-	-	-	-	-
Total Change from 2025	-	-	-	-	-	-
<b>2028 - TEST YEAR</b>	-	-	-	-	-	-
Cost Center not utilized	-	-	-	-	-	-
Allocations	-	-	-	-	-	-
Direct Assignments	-	-	-	-	-	-
<b>TOTAL 2028 ALLOCATIONS</b>	-	-	-	-	-	-

Note: Figures may vary slightly due to rounding.



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

Department: B-2 Fire

Witness: Neil Cayabyab

Wildfire Self-Insurance

Workpaper: B-2.6

	Actuals					Forecast			Post Test Year Forecast		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	-	-	-	-	-	-	-	28,000	28,000	28,000	16,000
<b>Total Costs</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 28,000</u>	<u>\$ 28,000</u>	<u>\$ 28,000</u>	<u>\$ 16,000</u>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	-	-	-	-	-	-	-	-	-	-
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Infrastructure/Retained	-	-	-	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>ALLOCATIONS</b>											
SDG&E	-	-	-	-	\$ 6,988	\$ 13,975	\$ 13,975	\$ 14,000	\$ 14,000	\$ 14,000	\$ 8,000
SoCalGas	-	-	-	-	12	25	25	14,000	14,000	14,000	8,000
<b>Subtotal - Utilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 7,000</u>	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 28,000</u>	<u>\$ 28,000</u>	<u>\$ 28,000</u>	<u>\$ 16,000</u>
Infrastructure/Retained	-	-	-	-	-	-	-	-	-	-	-
<b>Total Allocations</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 7,000</u>	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 28,000</u>	<u>\$ 28,000</u>	<u>\$ 28,000</u>	<u>\$ 16,000</u>
<b>BILLED COSTS</b>											
SDG&E	-	-	-	-	\$ 6,988	\$ 13,975	\$ 13,975	\$ 14,000	\$ 14,000	\$ 14,000	\$ 8,000
SoCalGas	-	-	-	-	12	25	25	14,000	14,000	14,000	8,000
<b>Subtotal - Utilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 7,000</u>	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 28,000</u>	<u>\$ 28,000</u>	<u>\$ 28,000</u>	<u>\$ 16,000</u>
Infrastructure/Retained	-	-	-	-	-	-	-	-	-	-	-
<b>Total Billed Costs</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 7,000</u>	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 28,000</u>	<u>\$ 28,000</u>	<u>\$ 28,000</u>	<u>\$ 16,000</u>

Note: Figures may vary slightly due to rounding.



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

Division: B-Liability  
 Department: B-2 Fire  
 Wildfire Self-Insurance  
 Workpaper: B-2.5 Recon

Witness: Neil Cayabyab

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
2025 - BASE YEAR	\$ 6,988	\$ 12	\$ 7,000	-	\$ 7,000	-
Total Change from 2025	7,012	13,988	21,000	-	21,000	-
2028 - TEST YEAR	\$ 14,000	\$ 14,000	\$ 28,000	-	\$ 28,000	-
Causal/Beneficial*	50.0%	50.0%	100.0%	-	100.0%	-
Allocations	-	-	-	-	-	-
Direct Assignments	14,000	14,000	28,000	-	-	-
<b>TOTAL 2028 ALLOCATIONS</b>	<b>\$ 14,000</b>	<b>\$ 14,000</b>	<b>\$ 28,000</b>	<b>-</b>	<b>\$ 28,000</b>	<b>-</b>

Note: Figures may vary slightly due to rounding.

\*Based on each utility maintaining its own \$50M wildfire self-insurance account, consistent with annual funding levels as approved in the 2024 GRC.



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

Division: B-Liability

Witness: Neil Cayabyab

Department: B-3 D O

Workpaper: B-3

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	3,727	4,303	4,091	4,023	4,191	-	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 3,727</b>	<b>\$ 4,303</b>	<b>\$ 4,091</b>	<b>\$ 4,023</b>	<b>\$ 4,191</b>	-	-	-	-	-	-
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	-	-	-	-	-	-	-	-	-	-
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	-	-	-	-	-	-	-	-	-	-	-
Infrastructure/Retained	30	-	-	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 30</b>	-	-	-	-	-	-	-	-	-	-
<b>ALLOCATIONS</b>											
SDG&E	\$ 843	\$ 958	\$ 880	\$ 874	\$ 909	-	-	-	-	-	-
SoCalGas	1,053	1,194	1,165	1,138	1,186	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 1,896</b>	<b>\$ 2,152</b>	<b>\$ 2,045</b>	<b>\$ 2,011</b>	<b>\$ 2,095</b>	-	-	-	-	-	-
Infrastructure/Retained	1,802	2,152	2,045	2,011	2,095	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ 3,697</b>	<b>\$ 4,303</b>	<b>\$ 4,091</b>	<b>\$ 4,023</b>	<b>\$ 4,191</b>	-	-	-	-	-	-
<b>BILLED COSTS</b>											
SDG&E	\$ 843	\$ 958	\$ 880	\$ 874	\$ 909	-	-	-	-	-	-
SoCalGas	1,053	1,194	1,165	1,138	1,186	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 1,896</b>	<b>\$ 2,152</b>	<b>\$ 2,045</b>	<b>\$ 2,011</b>	<b>\$ 2,095</b>	-	-	-	-	-	-
Infrastructure/Retained	1,832	2,152	2,045	2,011	2,095	-	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 3,727</b>	<b>\$ 4,303</b>	<b>\$ 4,091</b>	<b>\$ 4,023</b>	<b>\$ 4,191</b>	-	-	-	-	-	-

Note: Figures may vary slightly due to rounding.  
 Pursuant to AB 1167, D&O costs are excluded from the forecast.



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

Department: B-3 D O

Witness: Neil Cayabyab

Cost Center: 1100-0427-Liab Ins - D&O

Workpaper: B-3.1

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	3,656	4,210	3,957	3,888	3,867	-	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 3,656</b>	<b>\$ 4,210</b>	<b>\$ 3,957</b>	<b>\$ 3,888</b>	<b>\$ 3,867</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	-	-	-	-	-	-	-	-	-	-
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Infrastructure/Retained	30	-	-	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ALLOCATIONS</b>											
SDG&E	\$806	\$937	\$851	\$844	\$839	-	-	-	-	-	-
SoCalGas	1,007	1,168	1,127	1,099	1,095	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$1,813</b>	<b>\$2,105</b>	<b>\$1,978</b>	<b>\$1,944</b>	<b>\$1,934</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Infrastructure/Retained	1,813	2,105	1,978	1,944	1,934	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$3,626</b>	<b>\$4,210</b>	<b>\$3,957</b>	<b>\$3,888</b>	<b>\$3,867</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BILLED COSTS</b>											
SDG&E	\$ 806	\$ 937	\$ 851	\$ 844	\$ 839	-	-	-	-	-	-
SoCalGas	1,007	1,168	1,127	1,099	1,095	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 1,813</b>	<b>\$ 2,105</b>	<b>\$ 1,978</b>	<b>\$ 1,944</b>	<b>\$ 1,934</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Infrastructure/Retained	1,843	2,105	1,978	1,944	1,934	-	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 3,656</b>	<b>\$ 4,210</b>	<b>\$ 3,957</b>	<b>\$ 3,888</b>	<b>\$ 3,867</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Note: Figures may vary slightly due to rounding.



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

Division: B-Liability  
 Department: B-3 D O  
 Cost Center: 1100-0427-Liab Ins - D&O  
 Workpaper: B-3.1 Recon

Witness: Neil Cayabyab

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	\$ 839	\$ 1,095	\$ 1,934	\$ 1,934	\$ 3,867	-
Total Change from 2025	<u>(839)</u>	<u>(1,095)</u>	<u>(1,934)</u>	<u>(1,934)</u>	<u>(3,867)</u>	-
<b>2028 - TEST YEAR</b>	-	-	-	-	-	-
<span style="border: 1px solid black; padding: 2px;">Cost center not utilized</span>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
Allocations	-	-	-	-	-	-
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<b>TOTAL 2028 ALLOCATIONS</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	-

Note: Figures may vary slightly due to rounding.



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

Department: B-3 D O

Witness: Neil Cayabyab

Cost Center: 1100-0228-Liab Ins - D&O Additional

Workpaper: B-3.2

	Actuals					Forecast			Post Test Year Forecast		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	71	93	134	135	324	-	-	-	-	-	-
<b>Total Costs</b>	<u>\$ 71</u>	<u>\$ 93</u>	<u>\$ 134</u>	<u>\$ 135</u>	<u>\$ 324</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	-	-	-	-	-	-	-	-	-	-
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	-	-	-	-	-	-	-	-	-	-	-
Infrastructure/Retained	-	-	-	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	-	-	-	-	-	-	-	-	-	-	-
<b>ALLOCATIONS</b>											
SDG&E	\$37	\$21	\$29	\$29	\$70	-	-	-	-	-	-
SoCalGas	46	26	38	38	92	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<u>\$83</u>	<u>\$46</u>	<u>\$67</u>	<u>\$67</u>	<u>\$162</u>	-	-	-	-	-	-
Infrastructure/Retained	(12)	46	67	67	162	-	-	-	-	-	-
<b>Total Allocations</b>	<u>\$71</u>	<u>\$93</u>	<u>\$134</u>	<u>\$135</u>	<u>\$324</u>	-	-	-	-	-	-
<b>BILLED COSTS</b>											
SDG&E	\$ 37	\$ 21	\$ 29	\$ 29	\$ 70	-	-	-	-	-	-
SoCalGas	46	26	38	38	92	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<u>\$ 83</u>	<u>\$ 46</u>	<u>\$ 67</u>	<u>\$ 67</u>	<u>\$ 162</u>	-	-	-	-	-	-
Infrastructure/Retained	(12)	46	67	67	162	-	-	-	-	-	-
<b>Total Billed Costs</b>	<u>\$ 71</u>	<u>\$ 93</u>	<u>\$ 134</u>	<u>\$ 135</u>	<u>\$ 324</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Note: Figures may vary slightly due to rounding.



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

Division: B-Liability  
 Department: B-3 D O  
 Cost Center: 1100-0228-Liab Ins - D&O Additional  
 Workpaper: B-3.2 Recon

Witness: Neil Cayabyab



EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	\$ 70	\$ 92	\$ 162	\$ 162	\$ 324	-
Total Change from 2025	(70)	(92)	(162)	(162)	(324)	-
<b>2028 - TEST YEAR</b>	-	-	-	-	-	-
Cost center not utilized	-	-	-	-	-	-
Allocations	-	-	-	-	-	-
Direct Assignments	-	-	-	-	-	-
<b>TOTAL 2028 ALLOCATIONS</b>	-	-	-	-	-	-

Note: Figures may vary slightly due to rounding.



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

Division: B-Liability

Witness: Neil Cayabyab

Department: B-4 Fiduciary

Workpaper: B-4

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	633	861	852	828	823	792	800	808	816	825	833
<b>Total Costs</b>	<u>\$ 633</u>	<u>\$ 861</u>	<u>\$ 852</u>	<u>\$ 828</u>	<u>\$ 823</u>	<u>\$ 792</u>	<u>\$ 800</u>	<u>\$ 808</u>	<u>\$ 816</u>	<u>\$ 825</u>	<u>\$ 833</u>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	-	-	-	-	-	-	-	-	-	-
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	-	-	-	-	-	-	-	-	-	-	-
Infrastructure/Retained	-	-	-	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	-	-	-	-	-	-	-	-	-	-	-
<b>ALLOCATIONS</b>											
SDG&E	\$ 239	\$ 324	\$ 308	\$ 306	\$ 294	\$ 355	\$ 348	\$ 349	\$ 350	\$ 351	\$ 351
SoCalGas	299	403	408	399	383	438	452	459	467	474	482
<b>Subtotal - Utilities</b>	<u>\$ 538</u>	<u>\$ 727</u>	<u>\$ 717</u>	<u>\$ 705</u>	<u>\$ 677</u>	<u>\$ 792</u>	<u>\$ 800</u>	<u>\$ 808</u>	<u>\$ 816</u>	<u>\$ 825</u>	<u>\$ 833</u>
Infrastructure/Retained	95	134	135	124	146	-	-	-	-	-	-
<b>Total Allocations</b>	<u>\$ 633</u>	<u>\$ 861</u>	<u>\$ 852</u>	<u>\$ 828</u>	<u>\$ 823</u>	<u>\$ 792</u>	<u>\$ 800</u>	<u>\$ 808</u>	<u>\$ 816</u>	<u>\$ 825</u>	<u>\$ 833</u>
<b>BILLED COSTS</b>											
SDG&E	\$ 239	\$ 324	\$ 308	\$ 306	\$ 294	\$ 355	\$ 348	\$ 349	\$ 350	\$ 351	\$ 351
SoCalGas	299	403	408	399	383	438	452	459	467	474	482
<b>Subtotal - Utilities</b>	<u>\$ 538</u>	<u>\$ 727</u>	<u>\$ 717</u>	<u>\$ 705</u>	<u>\$ 677</u>	<u>\$ 792</u>	<u>\$ 800</u>	<u>\$ 808</u>	<u>\$ 816</u>	<u>\$ 825</u>	<u>\$ 833</u>
Infrastructure/Retained	95	134	135	124	146	-	-	-	-	-	-
<b>Total Billed Costs</b>	<u>\$ 633</u>	<u>\$ 861</u>	<u>\$ 852</u>	<u>\$ 828</u>	<u>\$ 823</u>	<u>\$ 792</u>	<u>\$ 800</u>	<u>\$ 808</u>	<u>\$ 816</u>	<u>\$ 825</u>	<u>\$ 833</u>

Note: Figures may vary slightly due to rounding.



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

Department: B-4 Fiduciary

Witness: Neil Cayabyab

Cost Center: 1100-0432-Liab Ins - Fiduciary Liab

Workpaper: B-4.1

	Actuals					Forecast			Post Test Year Forecast		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	633	861	852	828	823	792	800	808	816	825	833
<b>Total Costs</b>	<b>\$ 633</b>	<b>\$ 861</b>	<b>\$ 852</b>	<b>\$ 828</b>	<b>\$ 823</b>	<b>\$ 792</b>	<b>\$ 800</b>	<b>\$ 808</b>	<b>\$ 816</b>	<b>\$ 825</b>	<b>\$ 833</b>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	-	-	-	-	-	-	-	-	-	-
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Infrastructure/Retained	-	-	-	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ALLOCATIONS</b>											
SDG&E	\$239	\$324	\$308	\$306	\$294	\$355	\$348	\$349	\$350	\$351	\$351
SoCalGas	299	403	408	399	383	438	452	459	467	474	482
<b>Subtotal - Utilities</b>	<b>\$538</b>	<b>\$727</b>	<b>\$717</b>	<b>\$705</b>	<b>\$677</b>	<b>\$792</b>	<b>\$800</b>	<b>\$808</b>	<b>\$816</b>	<b>\$825</b>	<b>\$833</b>
Infrastructure/Retained	95	134	135	124	146	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$633</b>	<b>\$861</b>	<b>\$852</b>	<b>\$828</b>	<b>\$823</b>	<b>\$792</b>	<b>\$800</b>	<b>\$808</b>	<b>\$816</b>	<b>\$825</b>	<b>\$833</b>
<b>BILLED COSTS</b>											
SDG&E	\$ 239	\$ 324	\$ 308	\$ 306	\$ 294	\$ 355	\$ 348	\$ 349	\$ 350	\$ 351	\$ 351
SoCalGas	299	403	408	399	383	438	452	459	467	474	482
<b>Subtotal - Utilities</b>	<b>\$ 538</b>	<b>\$ 727</b>	<b>\$ 717</b>	<b>\$ 705</b>	<b>\$ 677</b>	<b>\$ 792</b>	<b>\$ 800</b>	<b>\$ 808</b>	<b>\$ 816</b>	<b>\$ 825</b>	<b>\$ 833</b>
Infrastructure/Retained	95	134	135	124	146	-	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 633</b>	<b>\$ 861</b>	<b>\$ 852</b>	<b>\$ 828</b>	<b>\$ 823</b>	<b>\$ 792</b>	<b>\$ 800</b>	<b>\$ 808</b>	<b>\$ 816</b>	<b>\$ 825</b>	<b>\$ 833</b>

Note: Figures may vary slightly due to rounding.



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

Division: B-Liability  
 Department: B-4 Fiduciary  
 Cost Center: 1100-0432-Liab Ins - Fiduciary Liab  
 Workpaper: B-4.1 Recon

Witness: Neil Cayabyab

EVALUATION OF CHANGE						
	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	\$ 294	\$ 383	\$ 677	\$ 146	\$ 823	-
Total Change from 2025	55	76	131	(146)	(15)	-
<b>2028 - TEST YEAR</b>	<b>\$ 349</b>	<b>\$ 459</b>	<b>\$ 808</b>	-	<b>\$ 808</b>	-
Multi-Factor Basic	43.2%	56.8%	100.0%	-	100.0%	-
Allocations	\$ 349	\$ 459	\$ 808	-	\$ 808	-
Direct Assignments	-	-	-	-	-	-
<b>TOTAL 2028 ALLOCATIONS</b>	<b>\$ 349</b>	<b>\$ 459</b>	<b>\$ 808</b>	-	<b>\$ 808</b>	-

Note: Figures may vary slightly due to rounding.



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

Department: B-4 Fiduciary

Witness: Neil Cayabyab

Cost Center: 1100-0230-Liab Ins - Fiduciary Liab Additional

Workpaper: B-4.2

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
<b>Total Costs</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	-	-	-	-	-	-	-	-	-	-
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Infrastructure/Retained	-	-	-	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>ALLOCATIONS</b>											
<b>BILLED COSTS</b>											

Note: Figures may vary slightly due to rounding.



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

Division: B-Liability

Department: B-4 Fiduciary

Cost Center: 1100-0230-Liab Ins - Fiduciary Liab Additional

Witness: Neil Cayabyab

Workpaper: B-4.2 Recon



EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	-	-	-	-	-	-
Total Change from 2025	-	-	-	-	-	-
<b>2028 - TEST YEAR</b>	-	-	-	-	-	-
Cost Center not utilized	-	-	-	-	-	-
Allocations	-	-	-	-	-	-
Direct Assignments	-	-	-	-	-	-
<b>TOTAL 2028 ALLOCATIONS</b>	-	-	-	-	-	-

Note: Figures may vary slightly due to rounding.



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

Division: B-Liability

Witness: Neil Cayabyab

Department: B-5 Workers Comp

Workpaper: B-5

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	7,092	7,435	7,448	7,658	8,020	8,173	8,582	9,011	9,461	9,933	10,428
<b>Total Costs</b>	<b>\$ 7,092</b>	<b>\$ 7,435</b>	<b>\$ 7,448</b>	<b>\$ 7,658</b>	<b>\$ 8,020</b>	<b>\$ 8,173</b>	<b>\$ 8,582</b>	<b>\$ 9,011</b>	<b>\$ 9,461</b>	<b>\$ 9,933</b>	<b>\$ 10,428</b>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	\$ 2,550	\$ 2,742	\$ 2,727	\$ 2,838	\$ 3,016	\$ 3,157	\$ 3,315	\$ 3,481	\$ 3,655	\$ 3,836	\$ 4,026
SoCalGas	3,866	4,068	4,213	4,345	4,512	4,706	4,941	5,188	5,447	5,720	6,006
<b>Subtotal - Utilities</b>	<b>\$ 6,416</b>	<b>\$ 6,810</b>	<b>\$ 6,940</b>	<b>\$ 7,183</b>	<b>\$ 7,529</b>	<b>\$ 7,863</b>	<b>\$ 8,256</b>	<b>\$ 8,669</b>	<b>\$ 9,102</b>	<b>\$ 9,556</b>	<b>\$ 10,032</b>
Infrastructure/Retained	414	344	122	297	381	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 6,830</b>	<b>\$ 7,153</b>	<b>\$ 7,062</b>	<b>\$ 7,480</b>	<b>\$ 7,910</b>	<b>\$ 7,863</b>	<b>\$ 8,256</b>	<b>\$ 8,669</b>	<b>\$ 9,102</b>	<b>\$ 9,556</b>	<b>\$ 10,032</b>
<b>ALLOCATIONS</b>											
SDG&E	\$ 99	\$ 106	\$ 140	\$ 66	\$ 39	\$ 139	\$ 142	\$ 148	\$ 154	\$ 160	\$ 167
SoCalGas	124	132	185	86	51	171	184	194	205	217	229
<b>Subtotal - Utilities</b>	<b>\$ 223</b>	<b>\$ 238</b>	<b>\$ 325</b>	<b>\$ 152</b>	<b>\$ 91</b>	<b>\$ 310</b>	<b>\$ 326</b>	<b>\$ 342</b>	<b>\$ 359</b>	<b>\$ 377</b>	<b>\$ 396</b>
Infrastructure/Retained	39	44	61	27	20	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ 262</b>	<b>\$ 282</b>	<b>\$ 386</b>	<b>\$ 178</b>	<b>\$ 110</b>	<b>\$ 310</b>	<b>\$ 326</b>	<b>\$ 342</b>	<b>\$ 359</b>	<b>\$ 377</b>	<b>\$ 396</b>
<b>BILLED COSTS</b>											
SDG&E	\$ 2,649	\$ 2,848	\$ 2,867	\$ 2,904	\$ 3,056	\$ 3,296	\$ 3,457	\$ 3,628	\$ 3,808	\$ 3,997	\$ 4,193
SoCalGas	3,990	4,200	4,398	4,431	4,564	4,877	5,125	5,382	5,653	5,937	6,235
<b>Subtotal - Utilities</b>	<b>\$ 6,639</b>	<b>\$ 7,048</b>	<b>\$ 7,265</b>	<b>\$ 7,335</b>	<b>\$ 7,619</b>	<b>\$ 8,173</b>	<b>\$ 8,582</b>	<b>\$ 9,011</b>	<b>\$ 9,461</b>	<b>\$ 9,933</b>	<b>\$ 10,428</b>
Infrastructure/Retained	453	388	184	323	401	-	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 7,092</b>	<b>\$ 7,435</b>	<b>\$ 7,448</b>	<b>\$ 7,658</b>	<b>\$ 8,020</b>	<b>\$ 8,173</b>	<b>\$ 8,582</b>	<b>\$ 9,011</b>	<b>\$ 9,461</b>	<b>\$ 9,933</b>	<b>\$ 10,428</b>

Note: Figures may vary slightly due to rounding.



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

Department: B-5 Workers Comp

Witness: Neil Cayabyab

Cost Center: 1100-0429-Liab Ins - Excess Workers

Workpaper: B-5.1

	Actuals					Forecast			Post Test Year Forecast		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	6,990	7,313	7,295	7,546	7,855	8,125	8,531	8,957	9,405	9,875	10,369
<b>Total Costs</b>	<b>\$ 6,990</b>	<b>\$ 7,313</b>	<b>\$ 7,295</b>	<b>\$ 7,546</b>	<b>\$ 7,855</b>	<b>\$ 8,125</b>	<b>\$ 8,531</b>	<b>\$ 8,957</b>	<b>\$ 9,405</b>	<b>\$ 9,875</b>	<b>\$ 10,369</b>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	\$ 2,549	\$ 2,752	\$ 2,712	\$ 2,801	\$ 2,986	\$ 3,114	\$ 3,270	\$ 3,433	\$ 3,605	\$ 3,785	\$ 3,975
SoCalGas	3,866	4,068	4,213	4,345	4,512	4,706	4,941	5,188	5,447	5,720	6,006
<b>Subtotal - Utilities</b>	<b>\$ 6,415</b>	<b>\$ 6,819</b>	<b>\$ 6,924</b>	<b>\$ 7,146</b>	<b>\$ 7,498</b>	<b>\$ 7,820</b>	<b>\$ 8,211</b>	<b>\$ 8,621</b>	<b>\$ 9,053</b>	<b>\$ 9,505</b>	<b>\$ 9,980</b>
Infrastructure/Retained	319	225	-	227	245	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$6,734</b>	<b>\$7,044</b>	<b>\$6,924</b>	<b>\$7,373</b>	<b>\$7,743</b>	<b>\$7,820</b>	<b>\$8,211</b>	<b>\$8,621</b>	<b>\$9,053</b>	<b>\$9,505</b>	<b>\$9,980</b>
<b>ALLOCATIONS</b>											
SDG&E	\$97	\$101	\$134	\$64	\$40	\$136	\$139	\$145	\$151	\$157	\$164
SoCalGas	121	126	178	83	52	168	181	191	202	213	225
<b>Subtotal - Utilities</b>	<b>\$218</b>	<b>\$227</b>	<b>\$312</b>	<b>\$147</b>	<b>\$92</b>	<b>\$305</b>	<b>\$320</b>	<b>\$336</b>	<b>\$353</b>	<b>\$370</b>	<b>\$389</b>
Infrastructure/Retained	39	42	59	26	20	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$256</b>	<b>\$269</b>	<b>\$371</b>	<b>\$173</b>	<b>\$112</b>	<b>\$305</b>	<b>\$320</b>	<b>\$336</b>	<b>\$353</b>	<b>\$370</b>	<b>\$389</b>
<b>BILLED COSTS</b>											
SDG&E	\$ 2,646	\$ 2,853	\$ 2,846	\$ 2,864	\$ 3,026	\$ 3,251	\$ 3,409	\$ 3,578	\$ 3,756	\$ 3,943	\$ 4,138
SoCalGas	3,987	4,194	4,390	4,429	4,564	4,874	5,122	5,379	5,649	5,933	6,231
<b>Subtotal - Utilities</b>	<b>\$ 6,633</b>	<b>\$ 7,046</b>	<b>\$ 7,236</b>	<b>\$ 7,293</b>	<b>\$ 7,590</b>	<b>\$ 8,125</b>	<b>\$ 8,531</b>	<b>\$ 8,957</b>	<b>\$ 9,405</b>	<b>\$ 9,875</b>	<b>\$ 10,369</b>
Infrastructure/Retained	358	267	59	253	265	-	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 6,990</b>	<b>\$ 7,313</b>	<b>\$ 7,295</b>	<b>\$ 7,546</b>	<b>\$ 7,855</b>	<b>\$ 8,125</b>	<b>\$ 8,531</b>	<b>\$ 8,957</b>	<b>\$ 9,405</b>	<b>\$ 9,875</b>	<b>\$ 10,369</b>

Note: Figures may vary slightly due to rounding.



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

Division: B-Liability

Department: B-5 Workers Comp

Cost Center: 1100-0429-Liab Ins - Excess Workers

Witness: Neil Cayabyab

Workpaper: B-5.1 Recon



EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	\$ 3,026	\$ 4,564	\$ 7,590	\$ 265	\$ 7,855	-
Total Change from 2025	553	815	1,367	(265)	1,103	-
<b>2028 - TEST YEAR</b>	<b>\$ 3,578</b>	<b>\$ 5,379</b>	<b>\$ 8,957</b>	-	<b>\$ 8,957</b>	-
Cost allocation Direct Assignment and a portion of Multi-Factor Basic*	39.9%	60.1%	100.0%	-	100.0%	-
Allocations	\$ 145	\$ 191	\$ 336	-	\$ 336	-
Direct Assignments	3,433	5,188	8,621	-	8,621	-
<b>TOTAL 2028 ALLOCATIONS</b>	<b>\$ 3,578</b>	<b>\$ 5,379</b>	<b>\$ 8,957</b>	-	<b>\$ 8,957</b>	-

Note: Figures may vary slightly due to rounding.

\*Utility allocation is based on each company's respective share of employee payroll. Multi-factor basic allocation is used for corporate center employees.



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

Department: B-5 Workers Comp

Witness: Neil Cayabyab

Cost Center: 1100-0439-Liab Ins - Global Workers

Workpaper: B-5.2

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	102	122	153	112	165	48	51	53	56	58	58
<b>Total Costs</b>	<b>\$ 102</b>	<b>\$ 122</b>	<b>\$ 153</b>	<b>\$ 112</b>	<b>\$ 165</b>	<b>\$ 48</b>	<b>\$ 51</b>	<b>\$ 53</b>	<b>\$ 56</b>	<b>\$ 58</b>	<b>\$ 58</b>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	\$ 1	\$ (10)	\$ 16	\$ 37	\$ 31	\$ 43	\$ 45	\$ 47	\$ 50	\$ 51	\$ 52
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 1</b>	<b>\$ (10)</b>	<b>\$ 16</b>	<b>\$ 37</b>	<b>\$ 31</b>	<b>\$ 43</b>	<b>\$ 45</b>	<b>\$ 47</b>	<b>\$ 50</b>	<b>\$ 51</b>	<b>\$ 52</b>
Infrastructure/Retained	95	119	122	69	136	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$96</b>	<b>\$109</b>	<b>\$138</b>	<b>\$106</b>	<b>\$167</b>	<b>\$43</b>	<b>\$45</b>	<b>\$47</b>	<b>\$50</b>	<b>\$51</b>	<b>\$52</b>
<b>ALLOCATIONS</b>											
SDG&E	\$2	\$5	\$6	\$2	\$(1)	\$3	\$3	\$3	\$3	\$3	\$3
SoCalGas	3	6	7	3	(1)	3	3	4	4	4	4
<b>Subtotal - Utilities</b>	<b>\$5</b>	<b>\$11</b>	<b>\$13</b>	<b>\$5</b>	<b>\$(1)</b>	<b>\$6</b>	<b>\$6</b>	<b>\$6</b>	<b>\$6</b>	<b>\$7</b>	<b>\$7</b>
Infrastructure/Retained	1	2	2	1	-	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$6</b>	<b>\$13</b>	<b>\$15</b>	<b>\$5</b>	<b>\$(2)</b>	<b>\$6</b>	<b>\$6</b>	<b>\$6</b>	<b>\$6</b>	<b>\$7</b>	<b>\$7</b>
<b>BILLED COSTS</b>											
SDG&E	\$ 3	\$ (5)	\$ 21	\$ 39	\$ 30	\$ 45	\$ 48	\$ 50	\$ 52	\$ 54	\$ 54
SoCalGas	3	6	7	3	(1)	3	3	4	4	4	4
<b>Subtotal - Utilities</b>	<b>\$ 6</b>	<b>\$ 1</b>	<b>\$ 29</b>	<b>\$ 42</b>	<b>\$ 30</b>	<b>\$ 48</b>	<b>\$ 51</b>	<b>\$ 53</b>	<b>\$ 56</b>	<b>\$ 58</b>	<b>\$ 58</b>
Infrastructure/Retained	96	121	125	70	136	-	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 102</b>	<b>\$ 122</b>	<b>\$ 153</b>	<b>\$ 112</b>	<b>\$ 165</b>	<b>\$ 48</b>	<b>\$ 51</b>	<b>\$ 53</b>	<b>\$ 56</b>	<b>\$ 58</b>	<b>\$ 58</b>

Note: Figures may vary slightly due to rounding.



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

Division: B-Liability  
 Department: B-5 Workers Comp  
 Cost Center: 1100-0439-Liab Ins - Global Workers  
 Workpaper: B-5.2 Recon

Witness: Neil Cayabyab

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	\$ 30	\$ (1)	\$ 30	\$ 136	\$ 165	-
Total Change from 2025	20	4	24	(136)	(112)	-
<b>2028 - TEST YEAR</b>	\$ 50	\$ 4	\$ 53	-	\$ 53	-
Cost allocation Direct Assignment and a portion of Multi-Factor Basic*	92.6%	7.4%	100.0%	-	100.0%	-
Allocations	\$ 3	\$ 4	\$ 6	-	\$ 6	-
Direct Assignments	47	-	47	-	47	-
<b>TOTAL 2028 ALLOCATIONS</b>	<b>\$ 50</b>	<b>\$ 4</b>	<b>\$ 53</b>	<b>-</b>	<b>\$ 53</b>	<b>-</b>

Note: Figures may vary slightly due to rounding.  
 \*Utility allocation is based on each company's respective share of Non-California based employee payroll. Multi-factor basic allocation is used for Non-California based corporate center employees.



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

Division: B-Liability

Witness: Neil Cayabyab

Department: B-6 Other Liability

Workpaper: B-6

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	2,465	2,917	3,130	3,412	3,185	3,141	3,209	3,259	3,559	3,359	3,382
<b>Total Costs</b>	<b>\$ 2,465</b>	<b>\$ 2,917</b>	<b>\$ 3,130</b>	<b>\$ 3,412</b>	<b>\$ 3,185</b>	<b>\$ 3,141</b>	<b>\$ 3,209</b>	<b>\$ 3,259</b>	<b>\$ 3,559</b>	<b>\$ 3,359</b>	<b>\$ 3,382</b>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	\$ 103	\$ 98	\$ 106	\$ 343	\$ 100	\$ 109	\$ 109	\$ 110	\$ 360	\$ 112	\$ 112
SoCalGas	36	46	82	76	87	84	84	84	84	84	84
<b>Subtotal - Utilities</b>	<b>\$ 139</b>	<b>\$ 144</b>	<b>\$ 189</b>	<b>\$ 418</b>	<b>\$ 187</b>	<b>\$ 193</b>	<b>\$ 194</b>	<b>\$ 194</b>	<b>\$ 444</b>	<b>\$ 196</b>	<b>\$ 196</b>
Infrastructure/Retained	91	100	129	143	243	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 230</b>	<b>\$ 244</b>	<b>\$ 317</b>	<b>\$ 561</b>	<b>\$ 430</b>	<b>\$ 193</b>	<b>\$ 194</b>	<b>\$ 194</b>	<b>\$ 444</b>	<b>\$ 196</b>	<b>\$ 196</b>
<b>ALLOCATIONS</b>											
SDG&E	\$ 853	\$ 1,005	\$ 1,018	\$ 1,053	\$ 984	\$ 1,320	\$ 1,313	\$ 1,324	\$ 1,335	\$ 1,344	\$ 1,343
SoCalGas	1,053	1,252	1,348	1,372	1,284	1,628	1,703	1,741	1,780	1,819	1,843
<b>Subtotal - Utilities</b>	<b>\$ 1,906</b>	<b>\$ 2,258</b>	<b>\$ 2,365</b>	<b>\$ 2,425</b>	<b>\$ 2,267</b>	<b>\$ 2,948</b>	<b>\$ 3,016</b>	<b>\$ 3,065</b>	<b>\$ 3,115</b>	<b>\$ 3,163</b>	<b>\$ 3,186</b>
Infrastructure/Retained	329	416	447	425	488	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ 2,235</b>	<b>\$ 2,674</b>	<b>\$ 2,812</b>	<b>\$ 2,851</b>	<b>\$ 2,755</b>	<b>\$ 2,948</b>	<b>\$ 3,016</b>	<b>\$ 3,065</b>	<b>\$ 3,115</b>	<b>\$ 3,163</b>	<b>\$ 3,186</b>
<b>BILLED COSTS</b>											
SDG&E	\$ 956	\$ 1,104	\$ 1,124	\$ 1,396	\$ 1,084	\$ 1,429	\$ 1,422	\$ 1,434	\$ 1,695	\$ 1,456	\$ 1,455
SoCalGas	1,088	1,298	1,430	1,448	1,370	1,712	1,787	1,825	1,864	1,903	1,927
<b>Subtotal - Utilities</b>	<b>\$ 2,045</b>	<b>\$ 2,402</b>	<b>\$ 2,554</b>	<b>\$ 2,844</b>	<b>\$ 2,454</b>	<b>\$ 3,141</b>	<b>\$ 3,209</b>	<b>\$ 3,259</b>	<b>\$ 3,559</b>	<b>\$ 3,359</b>	<b>\$ 3,382</b>
Infrastructure/Retained	420	516	576	568	731	-	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 2,465</b>	<b>\$ 2,917</b>	<b>\$ 3,130</b>	<b>\$ 3,412</b>	<b>\$ 3,185</b>	<b>\$ 3,141</b>	<b>\$ 3,209</b>	<b>\$ 3,259</b>	<b>\$ 3,559</b>	<b>\$ 3,359</b>	<b>\$ 3,382</b>

Note: Figures may vary slightly due to rounding.



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

Department: B-6 Other Liability

Witness: Neil Cayabyab

Cost Center: 1100-0438-Liab Ins - Cyber Security

Workpaper: B-6.1

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	1,352	1,776	1,908	1,939	1,865	2,034	2,095	2,137	2,179	2,223	2,245
<b>Total Costs</b>	<b>\$ 1,352</b>	<b>\$ 1,776</b>	<b>\$ 1,908</b>	<b>\$ 1,939</b>	<b>\$ 1,865</b>	<b>\$ 2,034</b>	<b>\$ 2,095</b>	<b>\$ 2,137</b>	<b>\$ 2,179</b>	<b>\$ 2,223</b>	<b>\$ 2,245</b>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	-	-	-	-	-	-	-	-	-	-
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Infrastructure/Retained	-	-	-	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ALLOCATIONS</b>											
SDG&E	\$511	\$668	\$691	\$717	\$666	\$911	\$912	\$923	\$934	\$945	\$947
SoCalGas	638	832	915	933	869	1,123	1,183	1,214	1,246	1,278	1,299
<b>Subtotal - Utilities</b>	<b>\$1,149</b>	<b>\$1,499</b>	<b>\$1,605</b>	<b>\$1,650</b>	<b>\$1,535</b>	<b>\$2,034</b>	<b>\$2,095</b>	<b>\$2,137</b>	<b>\$2,179</b>	<b>\$2,223</b>	<b>\$2,245</b>
Infrastructure/Retained	204	276	303	289	330	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$1,352</b>	<b>\$1,776</b>	<b>\$1,908</b>	<b>\$1,939</b>	<b>\$1,865</b>	<b>\$2,034</b>	<b>\$2,095</b>	<b>\$2,137</b>	<b>\$2,179</b>	<b>\$2,223</b>	<b>\$2,245</b>
<b>BILLED COSTS</b>											
SDG&E	\$ 511	\$ 668	\$ 691	\$ 717	\$ 666	\$ 911	\$ 912	\$ 923	\$ 934	\$ 945	\$ 947
SoCalGas	638	832	915	933	869	1,123	1,183	1,214	1,246	1,278	1,299
<b>Subtotal - Utilities</b>	<b>\$ 1,149</b>	<b>\$ 1,499</b>	<b>\$ 1,605</b>	<b>\$ 1,650</b>	<b>\$ 1,535</b>	<b>\$ 2,034</b>	<b>\$ 2,095</b>	<b>\$ 2,137</b>	<b>\$ 2,179</b>	<b>\$ 2,223</b>	<b>\$ 2,245</b>
Infrastructure/Retained	204	276	303	289	330	-	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 1,352</b>	<b>\$ 1,776</b>	<b>\$ 1,908</b>	<b>\$ 1,939</b>	<b>\$ 1,865</b>	<b>\$ 2,034</b>	<b>\$ 2,095</b>	<b>\$ 2,137</b>	<b>\$ 2,179</b>	<b>\$ 2,223</b>	<b>\$ 2,245</b>

Note: Figures may vary slightly due to rounding.



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

Division: B-Liability  
 Department: B-6 Other Liability  
 Cost Center: 1100-0438-Liab Ins - Cyber Security  
 Workpaper: B-6.1 Recon

Witness: Neil Cayabyab

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	\$ 666	\$ 869	\$ 1,535	\$ 330	\$ 1,865	-
Total Change from 2025	257	345	602	(330)	272	-
<b>2028 - TEST YEAR</b>	\$ 923	\$ 1,214	\$ 2,137	-	\$ 2,137	-
Multi-Factor Basic	43.2%	56.8%	100.0%	-	100.0%	-
Allocations	\$ 923	\$ 1,214	\$ 2,137	-	\$ 2,137	-
Direct Assignments	-	-	-	-	-	-
<b>TOTAL 2028 ALLOCATIONS</b>	<b>\$ 923</b>	<b>\$ 1,214</b>	<b>\$ 2,137</b>	<b>-</b>	<b>\$ 2,137</b>	<b>-</b>

Note: Figures may vary slightly due to rounding.



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

Department: B-6 Other Liability

Witness: Neil Cayabyab

Cost Center: 1100-0430-Liab Ins - Auto

Workpaper: B-6.2

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	80	103	165	185	220	110	117	125	133	138	139
<b>Total Costs</b>	<b>\$ 80</b>	<b>\$ 103</b>	<b>\$ 165</b>	<b>\$ 185</b>	<b>\$ 220</b>	<b>\$ 110</b>	<b>\$ 117</b>	<b>\$ 125</b>	<b>\$ 133</b>	<b>\$ 138</b>	<b>\$ 139</b>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	\$ 4	\$ 5	\$ 27	\$ 26	\$ 21	\$ 26	\$ 26	\$ 27	\$ 28	\$ 28	\$ 28
SoCalGas	-	-	20	20	20	20	20	20	20	20	20
<b>Subtotal - Utilities</b>	<b>\$ 4</b>	<b>\$ 5</b>	<b>\$ 47</b>	<b>\$ 46</b>	<b>\$ 41</b>	<b>\$ 46</b>	<b>\$ 46</b>	<b>\$ 47</b>	<b>\$ 48</b>	<b>\$ 48</b>	<b>\$ 48</b>
Infrastructure/Retained	34	51	64	78	139	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$38</b>	<b>\$55</b>	<b>\$111</b>	<b>\$124</b>	<b>\$180</b>	<b>\$46</b>	<b>\$46</b>	<b>\$47</b>	<b>\$48</b>	<b>\$48</b>	<b>\$48</b>
<b>ALLOCATIONS</b>											
SDG&E	\$16	\$18	\$19	\$23	\$14	\$29	\$31	\$34	\$37	\$38	\$38
SoCalGas	20	22	26	30	19	36	40	44	49	52	53
<b>Subtotal - Utilities</b>	<b>\$36</b>	<b>\$41</b>	<b>\$45</b>	<b>\$52</b>	<b>\$33</b>	<b>\$64</b>	<b>\$71</b>	<b>\$78</b>	<b>\$86</b>	<b>\$90</b>	<b>\$91</b>
Infrastructure/Retained	6	7	9	9	7	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$42</b>	<b>\$48</b>	<b>\$54</b>	<b>\$61</b>	<b>\$40</b>	<b>\$64</b>	<b>\$71</b>	<b>\$78</b>	<b>\$86</b>	<b>\$90</b>	<b>\$91</b>
<b>BILLED COSTS</b>											
SDG&E	\$ 20	\$ 23	\$ 47	\$ 48	\$ 36	\$ 55	\$ 57	\$ 61	\$ 64	\$ 66	\$ 67
SoCalGas	20	22	46	50	39	56	60	64	69	72	73
<b>Subtotal - Utilities</b>	<b>\$ 40</b>	<b>\$ 45</b>	<b>\$ 92</b>	<b>\$ 98</b>	<b>\$ 74</b>	<b>\$ 110</b>	<b>\$ 117</b>	<b>\$ 125</b>	<b>\$ 133</b>	<b>\$ 138</b>	<b>\$ 139</b>
Infrastructure/Retained	40	58	72	87	146	-	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 80</b>	<b>\$ 103</b>	<b>\$ 165</b>	<b>\$ 185</b>	<b>\$ 220</b>	<b>\$ 110</b>	<b>\$ 117</b>	<b>\$ 125</b>	<b>\$ 133</b>	<b>\$ 138</b>	<b>\$ 139</b>

Note: Figures may vary slightly due to rounding.



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

Division: B-Liability  
 Department: B-6 Other Liability  
 Cost Center: 1100-0430-Liab Ins - Auto  
 Workpaper: B-6.2 Recon

Witness: Neil Cayabyab

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	\$ 36	\$ 39	\$ 74	\$ 146	\$ 220	-
Total Change from 2025	25	25	51	(146)	(95)	-
<b>2028 - TEST YEAR</b>	<b>\$ 61</b>	<b>\$ 64</b>	<b>\$ 125</b>	-	<b>\$ 125</b>	-
Cost allocation Direct Assignment and a portion of Multi-Factor Basic*	50.0%	50.0%	100.0%	-	100.0%	-
Allocations	\$ 34	\$ 44	\$ 78	-	\$ 78	-
Direct Assignments	27	20	47	-	47	-
<b>TOTAL 2028 ALLOCATIONS</b>	<b>\$ 61</b>	<b>\$ 64</b>	<b>\$ 125</b>	-	<b>\$ 125</b>	-

Note: Figures may vary slightly due to rounding.  
 \*Utility allocation is based on the of respective company non-California based autos and respective charges for California auto self-insurance. Multi-factor basic allocation is used for corporate center autos.



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

Department: B-6 Other Liability

Witness: Neil Cayabyab

Cost Center: 1100-0435-Liab Ins - Yuma 500 Kv

Workpaper: B-6.3

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	-	-	1	3	4	4	5	5	5	5	5
<b>Total Costs</b>	<u>-</u>	<u>-</u>	<u>\$ 1</u>	<u>\$ 3</u>	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 5</u>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	-	\$ 1	\$ 3	\$ 4	\$ 4	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<u>-</u>	<u>-</u>	<u>\$ 1</u>	<u>\$ 3</u>	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 5</u>
Infrastructure/Retained	-	-	-	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<u>-</u>	<u>-</u>	<u>\$1</u>	<u>\$3</u>	<u>\$4</u>	<u>\$4</u>	<u>\$5</u>	<u>\$5</u>	<u>\$5</u>	<u>\$5</u>	<u>\$5</u>
<b>ALLOCATIONS</b>											
<b>BILLED COSTS</b>											
SDG&E	-	-	\$ 1	\$ 3	\$ 4	\$ 4	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5
<b>Subtotal - Utilities</b>	<u>-</u>	<u>-</u>	<u>\$ 1</u>	<u>\$ 3</u>	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 5</u>
<b>Total Billed Costs</b>	<u>-</u>	<u>-</u>	<u>\$ 1</u>	<u>\$ 3</u>	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 5</u>

Note: Figures may vary slightly due to rounding.



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

Division: B-Liability

Department: B-6 Other Liability

Cost Center: 1100-0435-Liab Ins - Yuma 500 Kv

Witness: Neil Cayabyab

Workpaper: B-6.3 Recon



EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	\$ 4	-	\$ 4	-	\$ 4	-
Total Change from 2025	-	-	-	-	-	-
<b>2028 - TEST YEAR</b>	\$ 5	-	\$ 5	-	\$ 5	-
Direct Assignment*	100.0%	0.0%	100.0%	-	100.0%	-
Allocations	-	-	-	-	-	-
Direct Assignments	5	-	5	-	5	-
<b>TOTAL 2028 ALLOCATIONS</b>	<b>\$ 5</b>	<b>-</b>	<b>\$ 5</b>	<b>-</b>	<b>\$ 5</b>	<b>-</b>

Note: Figures may vary slightly due to rounding.

\*Based on Arizona Public Service allocated liability costs to SDG&E.



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

Department: B-6 Other Liability

Witness: Neil Cayabyab

Cost Center: 1100-0436-Liab Ins - Broker Fees

Workpaper: B-6.4

	Actuals					Forecast			Post Test Year Forecast		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	842	850	850	850	850	850	850	850	850	850	850
<b>Total Costs</b>	<b>\$ 842</b>	<b>\$ 850</b>	<b>\$ 850</b>	<b>\$ 850</b>	<b>\$ 850</b>	<b>\$ 850</b>	<b>\$ 850</b>	<b>\$ 850</b>	<b>\$ 850</b>	<b>\$ 850</b>	<b>\$ 850</b>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	-	-	-	-	-	-	-	-	-	-
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Infrastructure/Retained	-	-	-	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ALLOCATIONS</b>											
SDG&E	\$327	\$320	\$308	\$314	\$303	\$381	\$370	\$367	\$364	\$361	\$358
SoCalGas	396	398	407	409	396	469	480	483	486	489	492
<b>Subtotal - Utilities</b>	<b>\$723</b>	<b>\$718</b>	<b>\$715</b>	<b>\$723</b>	<b>\$699</b>	<b>\$850</b>	<b>\$850</b>	<b>\$850</b>	<b>\$850</b>	<b>\$850</b>	<b>\$850</b>
Infrastructure/Retained	120	132	135	127	151	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$842</b>	<b>\$850</b>	<b>\$850</b>	<b>\$850</b>	<b>\$850</b>	<b>\$850</b>	<b>\$850</b>	<b>\$850</b>	<b>\$850</b>	<b>\$850</b>	<b>\$850</b>
<b>BILLED COSTS</b>											
SDG&E	\$ 327	\$ 320	\$ 308	\$ 314	\$ 303	\$ 381	\$ 370	\$ 367	\$ 364	\$ 361	\$ 358
SoCalGas	396	398	407	409	396	469	480	483	486	489	492
<b>Subtotal - Utilities</b>	<b>\$ 723</b>	<b>\$ 718</b>	<b>\$ 715</b>	<b>\$ 723</b>	<b>\$ 699</b>	<b>\$ 850</b>	<b>\$ 850</b>	<b>\$ 850</b>	<b>\$ 850</b>	<b>\$ 850</b>	<b>\$ 850</b>
Infrastructure/Retained	120	132	135	127	151	-	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 842</b>	<b>\$ 850</b>	<b>\$ 850</b>	<b>\$ 850</b>	<b>\$ 850</b>	<b>\$ 850</b>	<b>\$ 850</b>	<b>\$ 850</b>	<b>\$ 850</b>	<b>\$ 850</b>	<b>\$ 850</b>

Note: Figures may vary slightly due to rounding.



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

Division: B-Liability  
 Department: B-6 Other Liability  
 Cost Center: 1100-0436-Liab Ins - Broker Fees  
 Workpaper: B-6.4 Recon

Witness: Neil Cayabyab

EVALUATION OF CHANGE						
	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	\$ 303	\$ 396	\$ 699	\$ 151	\$ 850	-
Total Change from 2025	64	87	151	(151)	-	-
<b>2028 - TEST YEAR</b>	<b>\$ 367</b>	<b>\$ 483</b>	<b>\$ 850</b>	-	<b>\$ 850</b>	-
Multi-Factor Basic	43.2%	56.8%	100.0%	-	100.0%	-
Allocations	\$ 367	\$ 483	\$ 850	-	\$ 850	-
Direct Assignments	-	-	-	-	-	-
<b>TOTAL 2028 ALLOCATIONS</b>	<b>\$ 367</b>	<b>\$ 483</b>	<b>\$ 850</b>	-	<b>\$ 850</b>	-

Note: Figures may vary slightly due to rounding.



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

Department: B-6 Other Liability

Witness: Neil Cayabyab

Cost Center: 1100-0442-Liab Ins - P&I/Charter

Workpaper: B-6.5

	Actuals					Forecast			Post Test Year Forecast		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	17	18	19	17	18	-	-	-	-	-	-
<b>Total Costs</b>	<u>\$ 17</u>	<u>\$ 18</u>	<u>\$ 19</u>	<u>\$ 17</u>	<u>\$ 18</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	-	-	-	-	-	-	-	-	-	-
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	-	-	-	-	-	-	-	-	-	-	-
Infrastructure/Retained	17	18	19	17	18	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<u>\$17</u>	<u>\$18</u>	<u>\$19</u>	<u>\$17</u>	<u>\$18</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>ALLOCATIONS</b>											
<b>BILLED COSTS</b>											
Infrastructure/Retained	17	18	19	17	18	-	-	-	-	-	-
<b>Total Billed Costs</b>	<u>\$ 17</u>	<u>\$ 18</u>	<u>\$ 19</u>	<u>\$ 17</u>	<u>\$ 18</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Note: Figures may vary slightly due to rounding.



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

Division: B-Liability  
 Department: B-6 Other Liability  
 Cost Center: 1100-0442-Liab Ins - P&I/Charter  
 Workpaper: B-6.5 Recon

Witness: Neil Cayabyab

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	-	-	-	\$ 18	\$ 18	-
Total Change from 2025	-	-	-	(18)	(18)	-
<b>2028 - TEST YEAR</b>	-	-	-	-	-	-
Not applicable to the Utilities	-	-	-	-	-	-
Allocations	-	-	-	-	-	-
Direct Assignments	-	-	-	-	-	-
<b>TOTAL 2028 ALLOCATIONS</b>	-	-	-	-	-	-

Note: Figures may vary slightly due to rounding.



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

Department: B-6 Other Liability

Witness: Neil Cayabyab

Cost Center: 1100-0443-Liab Ins - Pollution

Workpaper: B-6.6

	Actuals					Forecast			Post Test Year Forecast		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	38	39	41	280	81	-	-	-	249	-	-
<b>Total Costs</b>	<b>\$ 38</b>	<b>\$ 39</b>	<b>\$ 41</b>	<b>\$ 280</b>	<b>\$ 81</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 249</b>	<b>-</b>	<b>-</b>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	-	-	\$ 237	-	-	-	-	\$ 249	-	-
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 237</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 249</b>	<b>-</b>	<b>-</b>
Infrastructure/Retained	38	39	41	43	81	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$38</b>	<b>\$39</b>	<b>\$41</b>	<b>\$280</b>	<b>\$81</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$249</b>	<b>-</b>	<b>-</b>
<b>ALLOCATIONS</b>											
<b>BILLED COSTS</b>											
SDG&E	-	-	-	\$ 237	-	-	-	-	\$ 249	-	-
<b>Subtotal - Utilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 237</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 249</b>	<b>-</b>	<b>-</b>
Infrastructure/Retained	38	39	41	43	81	-	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 38</b>	<b>\$ 39</b>	<b>\$ 41</b>	<b>\$ 280</b>	<b>\$ 81</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 249</b>	<b>-</b>	<b>-</b>

Note: Figures may vary slightly due to rounding.



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

Division: B-Liability  
 Department: B-6 Other Liability  
 Cost Center: 1100-0443-Liab Ins - Pollution  
 Workpaper: B-6.6 Recon

Witness: Neil Cayabyab

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	-	-	-	\$ 81	\$ 81	-
Total Change from 2025	-	-	-	(81)	(81)	-
<b>2028 - TEST YEAR</b>	-	-	-	-	-	-
Direct Assignment*	-	-	-	-	-	-
Allocations	-	-	-	-	-	-
Direct Assignments	-	-	-	-	-	-
<b>TOTAL 2028 ALLOCATIONS</b>	-	-	-	-	-	-

Note: Figures may vary slightly due to rounding.  
 \*Covers only SDG&E. Five year policy renewed in 2024. Next expected renewal is 2029.



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

Department: B-6 Other Liability

Witness: Neil Cayabyab

Cost Center: 1100-0441-Liab Ins - Terminal Opera

Workpaper: B-6.7

	Actuals					Forecast			Post Test Year Forecast		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	-	(11)	-	-	-	-	-	-	-	-	-
<b>Total Costs</b>	-	<b>\$ (11)</b>	-	-	-	-	-	-	-	-	-
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	-	-	-	-	-	-	-	-	-	-
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	-	-	-	-	-	-	-	-	-	-	-
Infrastructure/Retained	-	(11)	-	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	-	<b>\$(11)</b>	-	-	-	-	-	-	-	-	-
<b>ALLOCATIONS</b>											
<b>BILLED COSTS</b>											
Infrastructure/Retained	-	(11)	-	-	-	-	-	-	-	-	-
<b>Total Billed Costs</b>	-	<b>\$ (11)</b>	-	-	-	-	-	-	-	-	-

Note: Figures may vary slightly due to rounding.



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

Division: B-Liability  
 Department: B-6 Other Liability  
 Cost Center: 1100-0441-Liab Ins - Terminal Opera  
 Workpaper: B-6.7 Recon

Witness: Neil Cayabyab



EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	-	-	-	-	-	-
Total Change from 2025	-	-	-	-	-	-
<b>2028 - TEST YEAR</b>	-	-	-	-	-	-
Not applicable to the Utilities	-	-	-	-	-	-
Allocations	-	-	-	-	-	-
Direct Assignments	-	-	-	-	-	-
<b>TOTAL 2028 ALLOCATIONS</b>	-	-	-	-	-	-

Note: Figures may vary slightly due to rounding.



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

Department: B-6 Other Liability

Witness: Neil Cayabyab

Cost Center: 1100-0425-Liab Ins - Songs Nuclear (inactive)

Workpaper: B-6.8

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
<b>Total Costs</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	-	-	-	-	-	-	-	-	-	-
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Infrastructure/Retained	-	-	-	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>ALLOCATIONS</b>											
<b>BILLED COSTS</b>											

Note: Figures may vary slightly due to rounding.



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

Division: B-Liability

Department: B-6 Other Liability

Cost Center: 1100-0425-Liab Ins - Songs Nuclear (inactive)

Witness: Neil Cayabyab

Workpaper: B-6.8 Recon



EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	-	-	-	-	-	-
Total Change from 2025	-	-	-	-	-	-
<b>2028 - TEST YEAR</b>	-	-	-	-	-	-
Cost Center was not utilized	-	-	-	-	-	-
Allocations	-	-	-	-	-	-
Direct Assignments	-	-	-	-	-	-
<b>TOTAL 2028 ALLOCATIONS</b>	-	-	-	-	-	-

Note: Figures may vary slightly due to rounding.



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

Department: B-6 Other Liability

Witness: Neil Cayabyab

Cost Center: 1100-0426-Liab Ins - Songs Mesa (inactive)

Workpaper: B-6.9

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
<b>Total Costs</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	-	-	-	-	-	-	-	-	-	-
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Infrastructure/Retained	-	-	-	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>ALLOCATIONS</b>											
<b>BILLED COSTS</b>											

Note: Figures may vary slightly due to rounding.



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

Division: B-Liability

Department: B-6 Other Liability

Cost Center: 1100-0426-Liab Ins - Songs Mesa (inactive)

Witness: Neil Cayabyab

Workpaper: B-6.9 Recon

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	-	-	-	-	-	-
Total Change from 2025	-	-	-	-	-	-
<b>2028 - TEST YEAR</b>	-	-	-	-	-	-
Cost Center was not utilized	-	-	-	-	-	-
Allocations	-	-	-	-	-	-
Direct Assignments	-	-	-	-	-	-
<b>TOTAL 2028 ALLOCATIONS</b>	-	-	-	-	-	-

Note: Figures may vary slightly due to rounding.



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

Department: B-6 Other Liability

Witness: Neil Cayabyab

Cost Center: 1100-0434-Liab Ins - Railroad Protective

Workpaper: B-6.10

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	38	37	41	32	41	38	38	38	38	38	38
<b>Total Costs</b>	<u>\$ 38</u>	<u>\$ 37</u>	<u>\$ 41</u>	<u>\$ 32</u>	<u>\$ 41</u>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 38</u>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	\$ 20	\$ 18	\$ 16	\$ 13	\$ 13	\$ 16	\$ 16	\$ 16	\$ 16	\$ 16	\$ 16
SoCalGas	18	19	22	18	25	22	22	22	22	22	22
<b>Subtotal - Utilities</b>	<u>\$ 38</u>	<u>\$ 37</u>	<u>\$ 38</u>	<u>\$ 30</u>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 38</u>
Infrastructure/Retained	-	-	3	2	3	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<u>\$38</u>	<u>\$37</u>	<u>\$41</u>	<u>\$32</u>	<u>\$41</u>	<u>\$38</u>	<u>\$38</u>	<u>\$38</u>	<u>\$38</u>	<u>\$38</u>	<u>\$38</u>
<b>ALLOCATIONS</b>											
<b>BILLED COSTS</b>											
SDG&E	\$ 20	\$ 18	\$ 16	\$ 13	\$ 13	\$ 16	\$ 16	\$ 16	\$ 16	\$ 16	\$ 16
SoCalGas	18	19	22	18	25	22	22	22	22	22	22
<b>Subtotal - Utilities</b>	<u>\$ 38</u>	<u>\$ 37</u>	<u>\$ 38</u>	<u>\$ 30</u>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 38</u>
Infrastructure/Retained	-	-	3	2	3	-	-	-	-	-	-
<b>Total Billed Costs</b>	<u>\$ 38</u>	<u>\$ 37</u>	<u>\$ 41</u>	<u>\$ 32</u>	<u>\$ 41</u>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 38</u>

Note: Figures may vary slightly due to rounding.



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

Division: B-Liability  
 Department: B-6 Other Liability  
 Cost Center: 1100-0434-Liab Ins - Railroad Protective  
 Workpaper: B-6.10 Recon

Witness: Neil Cayabyab



EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	\$ 13	\$ 25	\$ 38	\$ 3	\$ 41	-
Total Change from 2025	2	(3)	(1)	(3)	(4)	-
<b>2028 - TEST YEAR</b>	\$ 16	\$ 22	\$ 38	-	\$ 38	-
Direct Assignment*	42.1%	57.9%	100.0%	-	100.0%	-
Allocations	-	-	-	-	-	-
Direct Assignments	16	22	38	-	38	-
<b>TOTAL 2028 ALLOCATIONS</b>	<b>\$ 16</b>	<b>\$ 22</b>	<b>\$ 38</b>	<b>-</b>	<b>\$ 38</b>	<b>-</b>

Note: Figures may vary slightly due to rounding.

\*Individual policies are procured for each company, and premiums are directly assigned to the applicable company.



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

Department: B-6 Other Liability

Witness: Neil Cayabyab

Cost Center: 1100-0431-Liab Aviation

Workpaper: B-6.11

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	100	105	105	105	105	105	105	105	105	105	105
<b>Total Costs</b>	<u>\$ 100</u>	<u>\$ 105</u>	<u>\$ 105</u>	<u>\$ 105</u>	<u>\$ 105</u>	<u>\$ 105</u>	<u>\$ 105</u>	<u>\$ 105</u>	<u>\$ 105</u>	<u>\$ 105</u>	<u>\$ 105</u>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	\$ 79	\$ 76	\$ 62	\$ 64	\$ 62	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63
SoCalGas	18	27	40	38	42	42	42	42	42	42	42
<b>Subtotal - Utilities</b>	<u>\$ 97</u>	<u>\$ 102</u>	<u>\$ 102</u>	<u>\$ 102</u>	<u>\$ 103</u>	<u>\$ 105</u>	<u>\$ 105</u>	<u>\$ 105</u>	<u>\$ 105</u>	<u>\$ 105</u>	<u>\$ 105</u>
Infrastructure/Retained	2	3	3	3	2	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<u>\$100</u>	<u>\$105</u>	<u>\$105</u>	<u>\$105</u>	<u>\$105</u>	<u>\$105</u>	<u>\$105</u>	<u>\$105</u>	<u>\$105</u>	<u>\$105</u>	<u>\$105</u>
<b>ALLOCATIONS</b>											
<b>BILLED COSTS</b>											
SDG&E	\$ 79	\$ 76	\$ 62	\$ 64	\$ 62	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63
SoCalGas	18	27	40	38	42	42	42	42	42	42	42
<b>Subtotal - Utilities</b>	<u>\$ 97</u>	<u>\$ 102</u>	<u>\$ 102</u>	<u>\$ 102</u>	<u>\$ 103</u>	<u>\$ 105</u>	<u>\$ 105</u>	<u>\$ 105</u>	<u>\$ 105</u>	<u>\$ 105</u>	<u>\$ 105</u>
Infrastructure/Retained	2	3	3	3	2	-	-	-	-	-	-
<b>Total Billed Costs</b>	<u>\$ 100</u>	<u>\$ 105</u>	<u>\$ 105</u>	<u>\$ 105</u>	<u>\$ 105</u>	<u>\$ 105</u>	<u>\$ 105</u>	<u>\$ 105</u>	<u>\$ 105</u>	<u>\$ 105</u>	<u>\$ 105</u>

Note: Figures may vary slightly due to rounding.



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

Division: B-Liability  
 Department: B-6 Other Liability  
 Cost Center: 1100-0431-Liab Aviation  
 Workpaper: B-6.11 Recon

Witness: Neil Cayabyab

EVALUATION OF CHANGE						
	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	\$ 62	\$ 42	\$ 103	\$ 2	\$ 105	-
Total Change from 2025	1	-	2	(2)	-	-
<b>2028 - TEST YEAR</b>	<b>\$ 63</b>	<b>\$ 42</b>	<b>\$ 105</b>	-	<b>\$ 105</b>	-
Direct Assignment*	60.0%	40.0%	100.0%	0.0%	100.0%	-
Allocations	-	-	-	-	-	-
Direct Assignments	63	42	105	-	105	-
<b>TOTAL 2028 ALLOCATIONS</b>	<b>\$ 63</b>	<b>\$ 42</b>	<b>\$ 105</b>	-	<b>\$ 105</b>	-

Note: Figures may vary slightly due to rounding.

\*Based on respective number of drones for each utility, and expected non-owned aircraft flight hours.



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

Department: B-6 Other Liability

Witness: Neil Cayabyab

Cost Center: 1100-0231-Liab Ins - Cyber Security Additional

Workpaper: B-6.12

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	(2)	-	-	-	-	-	-	-	-	-	-
<b>Total Costs</b>	<u>\$ (2)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	-	-	-	-	-	-	-	-	-	-
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Infrastructure/Retained	-	-	-	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>ALLOCATIONS</b>											
SDG&E	\$(1)	-	-	-	-	-	-	-	-	-	-
SoCalGas	(1)	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<u>\$(2)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Infrastructure/Retained	-	-	-	-	-	-	-	-	-	-	-
<b>Total Allocations</b>	<u>\$(2)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>BILLED COSTS</b>											
SDG&E	\$(1)	-	-	-	-	-	-	-	-	-	-
SoCalGas	(1)	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<u>\$(2)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Infrastructure/Retained	-	-	-	-	-	-	-	-	-	-	-
<b>Total Billed Costs</b>	<u>\$ (2)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Note: Figures may vary slightly due to rounding.



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

Division: B-Liability

Department: B-6 Other Liability

Cost Center: 1100-0231-Liab Ins - Cyber Security Additional

Witness: Neil Cayabyab

Workpaper: B-6.12 Recon



EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	-	-	-	-	-	-
Total Change from 2025	-	-	-	-	-	-
<b>2028 - TEST YEAR</b>	-	-	-	-	-	-
Cost Center was not utilized	-	-	-	-	-	-
Allocations	-	-	-	-	-	-
Direct Assignments	-	-	-	-	-	-
<b>TOTAL 2028 ALLOCATIONS</b>	-	-	-	-	-	-

Note: Figures may vary slightly due to rounding.



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

Department: B-6 Other Liability

Witness: Neil Cayabyab

Cost Center: 1100-0232-Liab Ins - Pollution Additional

Workpaper: B-6.13

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	-	-	-	-	-	-	-	-	-	-	-
<b>Total Costs</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	-	-	-	-	-	-	-	-	-	-	-
SoCalGas	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Infrastructure/Retained	-	-	-	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>ALLOCATIONS</b>											
<b>BILLED COSTS</b>											

Note: Figures may vary slightly due to rounding.



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

Division: B-Liability

Department: B-6 Other Liability

Cost Center: 1100-0232-Liab Ins - Pollution Additional

Witness: Neil Cayabyab

Workpaper: B-6.13 Recon



EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	-	-	-	-	-	-
Total Change from 2025	-	-	-	-	-	-
<b>2028 - TEST YEAR</b>	-	-	-	-	-	-
Cost Center was not utilized	-	-	-	-	-	-
Allocations	-	-	-	-	-	-
Direct Assignments	-	-	-	-	-	-
<b>TOTAL 2028 ALLOCATIONS</b>	-	-	-	-	-	-

Note: Figures may vary slightly due to rounding.



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

Division: II INSURANCE

Witness: Neil Cayabyab

Department: C-Surety Bonds

Workpaper: C

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	149	325	301	165	187	168	318	322	168	168	318
<b>Total Costs</b>	<u>\$ 149</u>	<u>\$ 325</u>	<u>\$ 301</u>	<u>\$ 165</u>	<u>\$ 187</u>	<u>\$ 168</u>	<u>\$ 318</u>	<u>\$ 322</u>	<u>\$ 168</u>	<u>\$ 168</u>	<u>\$ 318</u>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	\$ 85	\$ 106	\$ 98	\$ 96	\$ 94	\$ 101	\$ 101	\$ 115	\$ 101	\$ 101	\$ 101
SoCalGas	57	214	198	62	66	66	216	206	66	66	216
<b>Subtotal - Utilities</b>	<u>\$ 142</u>	<u>\$ 320</u>	<u>\$ 295</u>	<u>\$ 157</u>	<u>\$ 160</u>	<u>\$ 167</u>	<u>\$ 317</u>	<u>\$ 321</u>	<u>\$ 167</u>	<u>\$ 167</u>	<u>\$ 317</u>
Infrastructure/Retained	7	5	5	7	26	1	1	1	1	1	1
<b>Total Direct Assignments</b>	<u>\$ 149</u>	<u>\$ 325</u>	<u>\$ 301</u>	<u>\$ 165</u>	<u>\$ 186</u>	<u>\$ 168</u>	<u>\$ 318</u>	<u>\$ 322</u>	<u>\$ 168</u>	<u>\$ 168</u>	<u>\$ 318</u>
<b>ALLOCATIONS</b>											
Infrastructure/Retained	-	1	1	1	1	-	-	-	-	-	-
<b>Total Allocations</b>	<u>-</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>BILLED COSTS</b>											
SDG&E	\$ 85	\$ 106	\$ 98	\$ 96	\$ 94	\$ 101	\$ 101	\$ 115	\$ 101	\$ 101	\$ 101
SoCalGas	57	214	198	62	66	66	216	206	66	66	216
<b>Subtotal - Utilities</b>	<u>\$ 142</u>	<u>\$ 320</u>	<u>\$ 295</u>	<u>\$ 157</u>	<u>\$ 160</u>	<u>\$ 167</u>	<u>\$ 317</u>	<u>\$ 321</u>	<u>\$ 167</u>	<u>\$ 167</u>	<u>\$ 317</u>
Infrastructure/Retained	7	6	6	8	26	1	1	1	1	1	1
<b>Total Billed Costs</b>	<u>\$ 149</u>	<u>\$ 325</u>	<u>\$ 301</u>	<u>\$ 165</u>	<u>\$ 187</u>	<u>\$ 168</u>	<u>\$ 318</u>	<u>\$ 322</u>	<u>\$ 168</u>	<u>\$ 168</u>	<u>\$ 318</u>

Note: Figures may vary slightly due to rounding.



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

Department: C-Surety Bonds

Witness: Neil Cayabyab

Cost Center: 1100-0440-Ins - Surety Bonds

Workpaper: C-1.1

	-----Actuals-----					-----Forecast-----			-----Post Test Year Forecast-----		
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>FTE's</b>	-	-	-	-	-	-	-	-	-	-	-
Labor Costs	-	-	-	-	-	-	-	-	-	-	-
Non-Labor Costs	149	325	301	165	187	168	318	322	168	168	318
<b>Total Costs</b>	<b>\$ 149</b>	<b>\$ 325</b>	<b>\$ 301</b>	<b>\$ 165</b>	<b>\$ 187</b>	<b>\$ 168</b>	<b>\$ 318</b>	<b>\$ 322</b>	<b>\$ 168</b>	<b>\$ 168</b>	<b>\$ 318</b>
<b>DIRECT ASSIGNMENTS</b>											
SDG&E	\$ 85	\$ 106	\$ 98	\$ 96	\$ 94	\$ 101	\$ 101	\$ 115	\$ 101	\$ 101	\$ 101
SoCalGas	57	214	198	62	66	66	216	206	66	66	216
<b>Subtotal - Utilities</b>	<b>\$ 142</b>	<b>\$ 320</b>	<b>\$ 295</b>	<b>\$ 157</b>	<b>\$ 160</b>	<b>\$ 167</b>	<b>\$ 317</b>	<b>\$ 321</b>	<b>\$ 167</b>	<b>\$ 167</b>	<b>\$ 317</b>
Infrastructure/Retained	7	5	5	7	26	1	1	1	1	1	1
<b>Total Direct Assignments</b>	<b>\$149</b>	<b>\$325</b>	<b>\$301</b>	<b>\$165</b>	<b>\$186</b>	<b>\$168</b>	<b>\$318</b>	<b>\$322</b>	<b>\$168</b>	<b>\$168</b>	<b>\$318</b>
<b>ALLOCATIONS</b>											
Infrastructure/Retained	-	1	1	1	1	-	-	-	-	-	-
<b>Total Allocations</b>	<b>-</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BILLED COSTS</b>											
SDG&E	\$ 85	\$ 106	\$ 98	\$ 96	\$ 94	\$ 101	\$ 101	\$ 115	\$ 101	\$ 101	\$ 101
SoCalGas	57	214	198	62	66	66	216	206	66	66	216
<b>Subtotal - Utilities</b>	<b>\$ 142</b>	<b>\$ 320</b>	<b>\$ 295</b>	<b>\$ 157</b>	<b>\$ 160</b>	<b>\$ 167</b>	<b>\$ 317</b>	<b>\$ 321</b>	<b>\$ 167</b>	<b>\$ 167</b>	<b>\$ 317</b>
Infrastructure/Retained	7	6	6	8	26	1	1	1	1	1	1
<b>Total Billed Costs</b>	<b>\$ 149</b>	<b>\$ 325</b>	<b>\$ 301</b>	<b>\$ 165</b>	<b>\$ 187</b>	<b>\$ 168</b>	<b>\$ 318</b>	<b>\$ 322</b>	<b>\$ 168</b>	<b>\$ 168</b>	<b>\$ 318</b>

Note: Figures may vary slightly due to rounding.



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

Division: II INSURANCE  
 Department: C-Surety Bonds  
 Cost Center: 1100-0440-Ins - Surety Bonds  
 Workpaper: C-1.1 Recon

Witness: Neil Cayabyab

EVALUATION OF CHANGE	SDG&E	SoCalGas	Utilities Subtotal	Infrastructure	TOTAL	FTEs
<b>2025 - BASE YEAR</b>	\$ 94	\$ 66	\$ 160	\$ 26	\$ 187	-
Total Change from 2025	21	140	161	(25)	136	-
<b>2028 - TEST YEAR</b>	<b>\$ 115</b>	<b>\$ 206</b>	<b>\$ 321</b>	<b>\$ 1</b>	<b>\$ 322</b>	-
Direct Assignment*	35.7%	64.0%	99.7%	0.3%	100.0%	-
Allocations	-	-	-	-	-	-
Direct Assignments	115	206	321	1	322	-
<b>TOTAL 2028 ALLOCATIONS</b>	<b>\$ 115</b>	<b>\$ 206</b>	<b>\$ 321</b>	<b>\$ 1</b>	<b>\$ 322</b>	-

Note: Figures may vary slightly due to rounding.  
 \*Individual surety bonds are procured for each company, and premiums are directly assigned to the applicable company.