

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

Application No.: A.26-06-XXX Exhibit
No.: (SCG-24/SDGE-29-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF IGPP ['EJ J WQT'CP F 'O GNRUC'CNBUK
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



SOUTHERN CALIFORNIA GAS COMPANY & SAN DIEGO GAS & ELECTRIC COMPANY
Shared Services Billing, Shared Assets Billing, Segmentation, & Capital Reassignments
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SAN DIEGO GAS & ELECTRIC
2025 Overhead Rates Applied to Shared Service Billings
Test Year 2028 General Rate Case

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2025\$)	Total Pool Funding After Gross up (2025\$)	Total Loading Base (2025\$)	Year 2025 GRC OH Rates
		2025 Actual Labor (2025\$)	2025 Actual Non-Labor (2025\$)				
		[Note (b)]	[Note (b)]				
		(A)	(B)	(C) = (A) x Rate	(D) = (A+B+C)	(E)	(F) = (D)/(E)
1	STANDARD LABOR OVERHEADS:						
2	Payroll Taxes [Note (a)]						6.55%
3							
4	Pension & Benefits	104,488	144,120,243	6,844	144,231,575	733,885,006	19.65%
5							
6	Workers' Comp	461,770	5,068,180	30,246	5,560,196	733,885,006	0.76%
7							
8	PLPD	410,712	48,205,964	26,902	48,643,577	733,885,006	6.63%
9							
10	ICP	104,925,051	-	6,872,591	111,797,642	444,552,237	25.15%
11							
12	Total Labor Overheads:						58.74%
13							
14	SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):						7.94%
15							
16	STANDARD NON-LABOR OVERHEADS:						
17	Purchasing	7,591,590	9,646,065	4,459,102	21,696,757	2,571,759,611	0.84%
18							
19	INDIRECT SUPPORT OVERHEAD:						
20	Affiliate Billing A&G	4,164,357	12,225,340	2,446,035	18,835,731	67,900,560	27.74%
21							

Note (a): Payroll tax rate supplied by the Tax Department. See worksheet tab "PT".

Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2025 Actual Labor and Non-Labor numbers.

Note (c): Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.

Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.

Note (d): See worksheet tab, "Overhead Loading Base" for specific loading base details.

Note (e): Total loading base for all overheads exclude ICP funding.

SAN DIEGO GAS & ELECTRIC
2026 Overhead Rates Applied to Shared Service Billings
Test Year 2028 General Rate Case

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2025\$)	Total Pool Funding After Gross up (2025\$)	Total Loading Base (2025\$)	Year 2026 GRC OH Rates
		2025 Actual Labor (2025\$)	2025 Actual Non-Labor (2025\$)				
		[Note (b)]	[Note (b)]				
		(A)	(B)	(C) = (A) x Rate	(D) = (A+B+C)	(E)	(F) = (D)/(E)
1	STANDARD LABOR OVERHEADS:						
2	Payroll Taxes [Note (a)]						6.63%
3							
4	Pension & Benefits	104,488	144,120,243	6,928	144,231,658	733,885,006	19.65%
5							
6	Workers' Comp	461,770	5,068,180	30,615	5,560,565	733,885,006	0.76%
7							
8	PLPD	410,712	48,205,964	27,230	48,643,906	733,885,006	6.63%
9							
10	ICP	104,925,051	-	6,956,531	111,881,582	444,552,237	25.17%
11							
12	Total Labor Overheads:						58.84%
13							
14	SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):						7.94%
15							
16	STANDARD NON-LABOR OVERHEADS:						
17	Purchasing	7,591,590	9,646,065	4,466,617	21,704,271	2,571,759,611	0.84%
18							
19	INDIRECT SUPPORT OVERHEAD:						
20	Affiliate Billing A&G	4,164,357	12,225,340	2,450,157	18,839,854	67,900,560	27.75%
21							

Note (a): Payroll tax rate supplied by the Tax Department. See worksheet tab "PT".

Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2025 Actual Labor and Non-Labor numbers.

Note (c): Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.
Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.

Note (d): See worksheet tab, "Overhead Loading Base" for specific loading base details.

Note (e): Total loading base for all overheads exclude ICP funding.

SAN DIEGO GAS & ELECTRIC
2027 Overhead Rates Applied to Shared Service Billings
Test Year 2028 General Rate Case

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2025\$)	Total Pool Funding After Gross up (2025\$)	Total Loading Base (2025\$)	Year 2027 GRC OH Rates
		2025 Actual Labor (2025\$)	2025 Actual Non-Labor (2025\$)				
		[Note (b)]	[Note (b)]				
		(A)	(B)	(C) = (A) x Rate	(D) = (A+B+C)	(E)	(F) = (D)/(E)
1	STANDARD LABOR OVERHEADS:						
2	Payroll Taxes [Note (a)]						6.63%
3							
4	Pension & Benefits	104,488	144,120,243	6,928	144,231,658	733,885,006	19.65%
5							
6	Workers' Comp	461,770	5,068,180	30,615	5,560,565	733,885,006	0.76%
7							
8	PLPD	410,712	48,205,964	27,230	48,643,906	733,885,006	6.63%
9							
10	ICP	104,925,051	-	6,956,531	111,881,582	444,552,237	25.17%
11							
12	Total Labor Overheads:						58.84%
13							
14	SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):						7.94%
15							
16	STANDARD NON-LABOR OVERHEADS:						
17	Purchasing	7,591,590	9,646,065	4,466,617	21,704,271	2,571,759,611	0.84%
18							
19	INDIRECT SUPPORT OVERHEAD:						
20	Affiliate Billing A&G	4,164,357	12,225,340	2,450,157	18,839,854	67,900,560	27.75%
21							

Note (a): Payroll tax rate supplied by the Tax Department. See worksheet tab "PT".

Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2025 Actual Labor and Non-Labor numbers.

Note (c): Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.
Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.

Note (d): See worksheet tab, "Overhead Loading Base" for specific loading base details.

Note (e): Total loading base for all overheads exclude ICP funding.

SAN DIEGO GAS & ELECTRIC
2028 Overhead Rates Applied to Shared Service Billings
Test Year 2028 General Rate Case

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2025\$)	Total Pool Funding After Gross up (2025\$)	Total Loading Base (2025\$)	Year 2028 GRC OH Rates
		2025 Actual Labor (2025\$)	2025 Actual Non-Labor (2025\$)				
		[Note (b)]	[Note (b)]				
		(A)	(B)	(C) = (A) x Rate	(D) = (A+B+C)	(E)	(F) = (D)/(E)
1	STANDARD LABOR OVERHEADS:						
2	Payroll Taxes [Note (a)]						6.66%
3							
4	Pension & Benefits	104,488	144,120,243	6,959	144,231,690	733,885,006	19.65%
5							
6	Workers' Comp	461,770	5,068,180	30,754	5,560,703	733,885,006	0.76%
7							
8	PLPD	410,712	48,205,964	27,353	48,644,029	733,885,006	6.63%
9							
10	ICP	104,925,051	-	6,988,008	111,913,059	444,552,237	25.17%
11							
12	Total Labor Overheads:						58.87%
13							
14	SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):						7.94%
15							
16	STANDARD NON-LABOR OVERHEADS:						
17	Purchasing	7,591,590	9,646,065	4,469,435	21,707,089	2,571,759,611	0.84%
18							
19	INDIRECT SUPPORT OVERHEAD:						
20	Affiliate Billing A&G	4,164,357	12,225,340	2,451,703	18,841,399	67,900,560	27.75%
21							

Note (a): Payroll tax rate supplied by the Tax Department. See worksheet tab "PT".

Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2025 Actual Labor and Non-Labor numbers.

Note (c): Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.

Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.

Note (d): See worksheet tab, "Overhead Loading Base" for specific loading base details.

Note (e): Total loading base for all overheads exclude ICP funding.

**SAN DIEGO GAS & ELECTRIC
 Derivation of 2025 Adjusted Recorded Pool Funding for Labor
 Test Year 2028 General Rate Case**

Line #	Category	2025 Adjusted Actual Labor (2025\$)	2025 Adjusted Actual Non-Labor (2025\$)	Worksheet Tab Reference
1	Pension & Benefits	104,488	144,120,243	<i>WP-8</i>
2				
3	Workers' Comp	461,770	5,068,180	<i>WP-9</i>
4				
5	PLPD	410,712	48,205,964	<i>WP-10</i>
6				
7	Variable Pay	104,925,051		<i>WP-11</i>
8				
9	Purchasing	7,591,590	9,646,065	<i>WP-12</i>
10				
11	Affiliate Billing A&G	4,164,357	12,225,340	<i>WP-13</i>

SAN DIEGO GAS & ELECTRIC
Loading Base Derivation for Shared Services Overheads
Test Year 2025 General Rate Case

Line #	Description	Amount (2025\$)
1	TOTAL COMPANY LABOR:	
2	Account (Cost Element) Range 6110000 to 6119999	840,964,281
3	Exclude ICP payout:	<u>(107,079,274)</u>
4	Total GRC Labor Overhead Loading Base:	<u>733,885,006</u>
5		
6	TOTAL COMPANY NON-UNION LABOR:	
7	Account (Cost Element) Range 6110000 to 6119999	840,964,281
8	Exclude ICP payout:	<u>(107,079,274)</u>
9	Exclude Union labor:	<u>(289,332,769)</u>
10	Total GRC ICP Overhead Loading Base:	<u>444,552,237</u>
11		
12	TOTAL COMPANY PURCHASING NON-LABOR:	
13	Account (Cost Element) Range 6210000 to 6232999	<u>2,571,759,611</u>
14	Total GRC Non-Labor Overhead Loading Base:	<u>2,571,759,611</u>
15		
16		
17		
18	TOTAL AFFILIATE BILLING LABOR & NON-LABOR:	
19	Account (Cost Element) Group 'AG_BASE' 6110010 to 6119999	28,039,504
20	Gross up with V&S factor (14.61%)	3,936,278
21	Account (Cost Element) Group 'AG_BASE' 6130000 TO 6400410, exc. Fleet	<u>35,924,778</u>
22	Total Grossed up Loading Base for Affiliate Billing A&G:	<u>67,900,560</u>

Notes:

Line 20 - Vacation and Sick (V&S) Factors for 2025 - 2028 applicable to forecast O&M and capital labor costs and hours are based on year 2025 recorded V&S data.

**SAN DIEGO GAS & ELECTRIC
Payroll Tax Rates
Test Year 2028 General Rate Case**

Line #	Year	Rate
1	2025	6.55%
2	2026	6.63%
3	2027	6.63%
4	2028	6.66%

Notes:

The Payroll Tax rates were provided by the Tax Department.

SAN DIEGO GAS & ELECTRIC
2025 Pension and Benefits (P&B) Overhead Pool Funding Breakdown
 Test Year 2028 General Rate Case

Line #	A	Internal Orders 200314770, 200321921 - Pool Pension & Benefits:	(2025\$)
1		Labor Costs	104,488
2		Non-Labor Costs:	
3		Emp Ben-Health Insurance	68,177,983
4		Emp Ben-Dental Insurance	3,306,338
5		Emp Ben-Vision Insurance	252,349
6		Emp Ben-Life Insurance	554,381
7		Emp Ben-Fees & Srv \$	836,443
8		Emp Ben-Emp Asst Pgr	229
9		Emp Ben-Emp Well Pgr	529,639
10		Emp Ben-Long Term Disability	1,882,489
		Emp Ben-Emp Recog	240,250
11		Emp Ben-Educ Assist	670,323
12		Emp Ben-Transp Allow	22,340
13		Emp Ben-Relocgrossup	30,663
14		Emp Ben-Ad&D Insuran	136,344
15		Emp Ben-Misc	(153,270)
16		Emp Ben-Util Srv Dis	1,555
17		Emp Ben-Serp Exp Actives	389,126
18		Emp Ben-Rsp Company Match	18,776,720
19		Emp Benefits-Incentive Match	2,598,044
20		Emp Ben-Retireact	3,793
		Emp Trvl-Misc	25,242
		Emp Ben-PBOP	2,873,975
		Emp Ben-Pension	37,419,571
		Matl-Miscellaneous	36,046
		Srv-Copy-Service Center	321
		Cash Discounts On Purchases	(13)
		Accounting Adj.-No O	893,689
21		P&B Group Non Labor Expenses	2,848,349
22		Intercompany Charges	1,767,325
23			144,120,243
24		Total:	<u>144,224,731</u>
25			
26	B	G/L Acct 1334042 & 1334043 - Clear A/C-P&B:	
27		Labor Costs	-
28		Non-Labor Costs	-
29		Total:	<u>-</u>
30			
31	C=A+B	2025 P&B Overhead Pool Funding Before Adjustment:	
32		Labor Costs	104,488
33		Non-Labor Costs	144,120,243
34		Total:	<u>144,224,731</u>
35			
36	D	Adjustment to P&B Overhead Pool Funding:	
37		Labor Costs	-
38		Non-Labor Costs, Accruals	-
39		Total:	<u>-</u>
40			
41	E=C+D	Adjusted Recorded P&B Overhead Pool Funding:	
42		Labor Costs	104,488
43		Non-Labor Costs	144,120,243
44		Total:	<u><u>144,224,731</u></u>

SAN DIEGO GAS & ELECTRIC
2025 Worker's Compensation Overhead Pool Funding Breakdown
Test Year 2028 General Rate Case

		<u>(2025\$)</u>
Line #	A Internal Orders 200314769 - Pool Worker's Compensation:	
1	Labor Costs	461,770
2	Non-Labor Costs:	
3	Emp Ben-Wkrcompmed	1,494,543
4	Emp Ben-Wkrcompoth	473,528
5	Emp Ben-Ret Towrkexm	58
6	Emp Ben-Workers' Com	(1,734,633)
7	Emp Ben-Wcompidem	2,081,107
8	Emp Ben-Wcompadmin	41,082
9	Emp Ben-Workers Comp-Refunds	(283,370)
10	Emp Ben - Misc	8,547
11	A&G-Injuries & Damages	2,982,479
12	Claims Group non labor expenses	(84,585)
13	Intercompany Charges	<u>89,425</u>
14		5,068,180
15	Total:	<u>5,529,950</u>
16		
17	B G/L Acct 1334001 - Clear A/C-WC:	
18	Labor Costs	-
19	Non-Labor Costs	-
20	Total:	<u>-</u>
21		
22	C=A+B 2016 WC Overhead Pool Funding Before Adjustment:	
23	Labor Costs	461,770
24	Non-Labor Costs	5,068,180
25	Total:	<u>5,529,950</u>
26		
27	D Adjustment to WC Overhead Pool Funding:	
28	Labor Costs	-
29	Non-Labor Costs, Accruals	-
30	Total:	<u>-</u>
31		
32	E=C+D Adjusted Recorded WC Overhead Pool Funding:	
33	Labor Costs	461,770
34	Non-Labor Costs	5,068,180
35	Total:	<u><u>5,529,950</u></u>

**SAN DIEGO GAS & ELECTRIC
 2025 PLPD Overhead Pool Funding Breakdown
 Test Year 2028 General Rate Case**

		<u>(2025\$)</u>
Line #	A Internal Orders 200314768 - Pool PLPD:	
1	Labor Costs	410,712
2	Non-Labor Costs:	
3	A&G-Injuries & Damages	41,565,671
4	A&G-PLPD True-Up	3,262,682
5	A&G-Insur Prem-Above	3,038,906
6	Disability Management Group non labor expenses	181,682
7	Intercompany Charges	<u>157,024</u>
8		48,205,964
9	Total:	<u>48,616,676</u>
10		
11	B G/L Acct 1334002 - Clear A/C-PLPD:	
12	Labor Costs	-
13	Non-Labor Costs	-
14	Total:	<u>-</u>
15		
16	C=A+B 2025 PLPD Overhead Pool Funding Before Adjustment:	
17	Labor Costs	410,712
18	Non-Labor Costs	48,205,964
19	Total:	<u>48,616,676</u>
20		
21	D Adjustment to PLPD Overhead Pool Funding:	
22	Labor Costs	-
23	Non-Labor Costs, Accruals	-
24	Total:	<u>-</u>
25		
26	E=C+D Adjusted Recorded PLPD Overhead Pool Funding:	
27	Labor Costs	410,712
28	Non-Labor Costs	48,205,964
29	Total:	<u><u>48,616,676</u></u>

SAN DIEGO GAS & ELECTRIC
2025 Variable Pay Overhead Pool Funding Breakdown
Test Year 2028 General Rate Case

		<u>(2025\$)</u>
Line #	A Internal Orders 200314765 - Pool Variable Pay:	
1	Labor Costs	106,861,187
2	Non-Labor Costs:	-
3	Total:	<u>106,861,187</u>
4		
5	B G/L Acct 1334047 - Clear A/C-Variable Pay:	
6	Labor Costs	-
7	Non-Labor Costs	-
8	Total:	<u>-</u>
9		
10	C=A+B 2025 Variable Pay Overhead Pool Funding Before Adjustment:	
11	Labor Costs	106,861,187
12	Non-Labor Costs	-
13	Total:	<u>106,861,187</u>
14		
15	D Adjustment to Variable Pay Overhead Pool Funding:	
16	Labor Costs	
17	2024 ICP TRUE-UP ACCRUAL TO PAYMENT	(6,619,977)
	2024 ICP TRUE-UP ACCRUAL TO PAYMENT	(38,536)
18	2025 ICP TRUE-UP Accrual in 2026	<u>4,722,378</u>
19		(1,936,136)
20	Non-Labor Costs	-
21	Total:	<u>(1,936,136)</u>
22		
23		
24	E=C+D Adjusted Recorded Variable Pay Overhead Pool Funding:	
25	Labor Costs	104,925,051
26	Non-Labor Costs	-
27	Total:	<u><u>104,925,051</u></u>

**SAN DIEGO GAS & ELECTRIC
 2025 Purchasing Overhead Pool Funding Breakdown
 Test Year 2028 General Rate Case**

			<u>(2025\$)</u>
Line #	A	Internal Orders 200314773 - Pool Purchasing:	
1		Labor Costs	7,591,590
2		Non-Labor Costs:	
		Vendor Rebates	1,370,731
		Purchasing Group Non Labor Expenses	7,547,682
3		Intercompany Charges	<u>727,652</u>
4			9,646,065
5		Total:	<u>17,237,655</u>
6			
7	B	G/L Acct 1334055 - Clear A/C-Purchasing:	
8		Labor Costs	-
9		Non-Labor Costs	-
10		Total:	<u>-</u>
11			
12	C=A+B	2025 Purchasing Overhead Pool Funding Before Adjustment:	
13		Labor Costs	7,591,590
14		Non-Labor Costs	9,646,065
15		Total:	<u>17,237,655</u>
16			
17	D	Adjustment to Purchasing Overhead Pool Funding:	
18		Labor Costs	-
19		Non-Labor Costs	-
20		Total:	<u>-</u>
21			
22	E=C+D	Adjusted Recorded Purchasing Overhead Pool Funding:	
23		Labor Costs	7,591,590
24		Non-Labor Costs	9,646,065
25		Total:	<u><u>17,237,655</u></u>

**SAN DIEGO GAS & ELECTRIC
 2025 Affiliate A&G Overhead Pool Funding Breakdown
 Test Year 2028 General Rate Case**

Line #	A	Internal Orders 200314782 - Pool Affiliate A&G:	(2025\$)
1		Labor Costs	4,164,357
2		Non-Labor Costs:	
3		Affiliate Billing Administrative & General (A&G) Group non labor expenses	6,342,506
4		Intercompany charges	5,882,834
5			<u>12,225,340</u>
6		Total:	<u>16,389,697</u>
7			
8	B	G/L Acct 1334097 - Clear A/C-Affiliate A&G:	
9		Labor Costs	-
10		Non-Labor Costs	-
11		Total:	<u>-</u>
12			
13	C=A+B	2025 Affiliate A&G Overhead Pool Funding Before Adjustment:	
14		Labor Costs	4,164,357
15		Non-Labor Costs	12,225,340
16		Total:	<u>16,389,697</u>
17			
18	D	Adjustment to Affiliate A&G Overhead Pool Funding:	
19		Labor Costs	-
20		Non-Labor Costs	-
21		Total:	<u>-</u>
22			
23	E=C+D	Adjusted Recorded Purchasing Overhead Pool Funding:	
24		Labor Costs	4,164,357
25		Non-Labor Costs	12,225,340
26		Total:	<u><u>16,389,697</u></u>

**SAN DIEGO GAS & ELECTRIC
Vacation & Sick (V&S) Rates
Test Year 2028 General Rate Case**

Line	Year	1-Yr Rate	3-Yr Avg Rate
1	2022	14.57%	
2	2023	13.89%	
3	2024	13.57%	
4	2025	14.64%	14.04%
5	2026		14.04%
6	2027		14.04%
7	2028		14.04%

Notes:

Use 3-Yr Avg Rate to Gross-Up Affiliate Billing OH labor base.

SAN DIEGO GAS & ELECTRIC
Vacation & Sick (V&S) Detail for GRC
Test Year 2028 General Rate Case

	Recorded Expense	V&S Hours	V&S Base	V&S Base Hours	V&S Percent		Expense Less Adjustments	V&S Percent	
					Before Adj	Vacation Bought/Sold		After Adj	
January	9,546,310.64	184,239.9	41,322,276.54	680,104.0		(175,792.37)	9,722,103.01	23.53%	
February	2,304,644.96	48,625.6	44,872,942.97	758,722.0		(176,522.84)	2,481,167.80	5.53%	
March	5,699,265.95	108,818.3	50,767,286.07	820,620.8		(177,654.43)	5,876,920.38	11.58%	
April	5,158,104.75	96,878.5	46,399,159.96	758,240.2		(174,221.00)	5,332,325.75	11.49%	
2 May	4,253,231.32	83,872.0	48,876,355.00	799,104.8		(174,635.80)	4,427,867.12	9.06%	
0 June	7,843,657.48	147,566.6	48,249,741.38	742,368.3		(262,418.00)	8,106,075.48	16.80%	
2 July	7,638,637.09	139,069.3	43,319,834.56	703,570.1		(83,358.46)	7,721,995.55	17.83%	
2 August	4,922,042.31	92,128.4	50,965,841.28	825,318.8		(170,981.48)	5,093,023.79	9.99%	
September	8,268,884.62	154,536.5	47,059,125.13	740,342.6		(162,163.66)	8,431,048.28	17.92%	
October	2,532,916.24	49,360.9	47,173,795.36	805,384.1		(160,828.67)	2,693,744.91	5.71%	
November	5,150,258.85	96,729.8	48,111,321.36	776,729.5		(169,504.26)	5,319,763.11	11.06%	
December	17,017,643.20	290,774.6	48,273,704.42	592,987.9		(166,439.08)	17,184,082.28	35.60%	
	80,335,597.41	1,492,600.34	565,391,384.03	9,003,493.03	14.21%	(2,054,520.05)	82,390,117.46	14.57%	

	Recorded Expense	V&S Hours	V&S Base	V&S Base Hours	V&S Percent		Expense Less Adjustments	V&S Percent	
					Before Adj	Vacation Bought/Sold		After Adj	
January	11,527,729.12	214,347.9	42,766,097.51	668,331.6		(197,508.74)	11,725,237.86	27.42%	
February	2,014,859.47	41,147.0	46,990,348.21	776,837.9		(198,109.58)	2,212,969.05	4.71%	
March	6,392,411.33	114,711.7	54,732,543.54	794,223.9		(195,911.94)	6,588,323.27	12.04%	
April	5,155,930.36	92,334.9	46,091,695.67	720,135.4		(196,490.45)	5,352,420.81	11.61%	
2 May	3,839,459.86	73,198.3	53,977,332.62	843,606.3		(196,768.44)	4,036,228.30	7.48%	
0 June	7,316,919.99	127,330.8	50,158,508.41	769,356.9		(192,917.80)	7,509,837.79	14.97%	
2 July	7,560,217.83	131,894.6	46,701,080.10	725,955.6		(188,801.65)	7,749,019.48	16.59%	
3 August	4,903,445.66	86,909.5	54,773,601.08	853,829.5		(192,814.47)	5,096,260.13	9.30%	
September	7,991,400.82	140,724.3	47,207,880.88	712,331.0		(192,643.56)	8,184,044.38	17.34%	
October	2,609,804.02	46,160.7	55,823,374.78	849,926.6		(189,270.29)	2,799,074.31	5.01%	
November	12,130,006.77	209,398.8	46,128,067.41	688,343.5		(280,182.04)	12,410,188.81	26.90%	
December	8,451,675.76	142,101.8	46,517,115.83	707,971.6		(92,706.36)	8,544,382.12	18.37%	
	79,893,860.99	1,420,260.34	591,867,646.04	9,110,849.63	13.50%	(2,314,125.32)	82,207,986.31	13.89%	

	Recorded Expense	V&S Hours	V&S Base	V&S Base Hours	V&S Percent		Expense Less Adjustments	V&S Percent	
					Before Adj	Vacation Bought/Sold		After Adj	
January	13,469,878.55	234,543.9	45,954,350.32	697,590.7		(208,854.92)	13,678,733.47	29.77%	
February	2,857,332.62	55,358.8	54,105,413.65	810,556.8		(210,998.20)	3,068,330.82	5.67%	
March	5,867,412.27	100,791.4	52,693,584.16	757,387.3		(210,084.75)	6,077,497.02	11.53%	
April	6,599,042.88	110,804.4	52,705,680.05	777,048.7		(205,906.16)	6,804,949.04	12.91%	
2 May	4,007,106.17	72,577.1	58,170,789.10	864,844.2		(208,165.38)	4,215,271.55	7.25%	
0 June	7,083,675.96	119,383.8	46,413,523.20	683,910.7		(208,746.24)	7,292,422.20	15.71%	
2 July	8,830,967.11	146,151.1	52,799,878.03	783,252.3		(207,958.36)	9,038,925.47	17.12%	
4 August	4,809,391.52	81,823.3	55,147,737.50	812,200.1		(205,324.73)	5,014,716.25	9.09%	
September	8,836,278.80	147,474.3	48,319,566.93	695,261.0		(205,297.74)	9,041,576.54	18.71%	
October	2,613,814.90	46,126.0	59,554,346.90	867,966.4		(295,105.26)	2,908,920.16	4.88%	
November	4,919,275.38	79,527.7	53,221,990.85	763,139.1		(94,186.96)	5,013,462.34	9.42%	
December	12,748,366.35	202,756.2	48,277,208.43	678,975.1		(200,641.28)	12,949,007.63	26.82%	
	82,642,542.51	1,397,317.83	627,364,069.12	9,192,132.44	13.17%	(2,461,269.98)	85,103,812.49	13.57%	

SOUTHERN CALIFORNIA GAS COMPANY
2025 Overhead Rates Applied to Shared Service Billings
Test Year 2028 General Rate Case

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2025\$) [Note (c)]	Total Pool Funding After Gross up (2025\$) (D) = (A+B+C)	Total Loading Base (2025\$) [Note (d) (e)] (E)	Year 2025 GRC OH Rates (F) = (D)/(E)
		2025 Actual Labor (2025\$) [Note (b)] (A)	2025 Actual Non-Labor (2025\$) [Note (b)] (B)				
		1	STANDARD LABOR OVERHEADS:				
2	Payroll Taxes [Note (a)]						7.27%
3							
4	Pension & Benefits	3,407,120	264,178,058	247,698	267,832,875	1,054,958,744	25.39%
5							
6	Workers' Comp	1,050,899	25,497,520	76,400	26,624,819	1,054,958,744	2.52%
7							
8	PLPD	635,903	67,684,877	46,230	68,367,010	1,054,958,744	6.48%
9							
10	ICP	108,561,143	-	7,892,395	116,453,538	515,506,216	22.59%
11							
12	Total Labor Overheads:						64.25%
13							
14	SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):						8.21%
15							
16	STANDARD NON-LABOR OVERHEADS:						
17	Purchasing	8,342,892	2,328,041	5,360,512	16,031,445	3,028,458,303	0.53%
18							
19	INDIRECT SUPPORT OVERHEAD:						
20	Affiliate Billing A&G	1,972,904	6,001,662	1,267,639	9,242,206	33,769,192	27.37%
21							

Note (a): Payroll tax rate supplied by the Tax Department. See worksheet tab "PT".

Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2025 Actual Labor and Non-Labor numbers.

Note (c): Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.
Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.

Note (d): See worksheet tab, "Overhead Loading Base" for specific loading base details.

Note (e): Total loading base for all overheads exclude ICP funding.

SOUTHERN CALIFORNIA GAS COMPANY
2026 Overhead Rates Applied to Shared Service Billings
Test Year 2028 General Rate Case

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2025\$) [Note (c)]	Total Pool Funding After Gross up (2025\$) (D) = (A+B+C)	Total Loading Base (2025\$) [Note (d) (e)] (E)	Year 2026 GRC OH Rates (F) = (D)/(E)
		2025 Actual Labor (2025\$) [Note (b)] (A)	2025 Actual Non-Labor (2025\$) [Note (b)] (B)				
1	STANDARD LABOR OVERHEADS:						
2	Payroll Taxes [Note (a)]						7.21%
3							
4	Pension & Benefits	3,407,120	264,178,058	245,653	267,830,831	1,054,958,744	25.39%
5							
6	Workers' Comp	1,050,899	25,497,520	75,770	26,624,189	1,054,958,744	2.52%
7							
8	PLPD	635,903	67,684,877	45,849	68,366,628	1,054,958,744	6.48%
9							
10	ICP	108,561,143	-	7,827,258	116,388,401	515,506,216	22.58%
11							
12	Total Labor Overheads:						64.18%
13							
14	SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):						8.21%
15							
16	STANDARD NON-LABOR OVERHEADS:						
17	Purchasing	8,342,892	2,328,041	5,354,428	16,025,361	3,028,458,303	0.53%
18							
19	INDIRECT SUPPORT OVERHEAD:						
20	Affiliate Billing A&G	1,972,904	6,001,662	1,266,201	9,240,767	33,769,192	27.36%
21							

Note (a): Payroll tax rate supplied by the Tax Department. See worksheet tab "PT".

Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2025 Actual Labor and Non-Labor numbers.

Note (c): Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.
Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.

Note (d): See worksheet tab, "Overhead Loading Base" for specific loading base details.

Note (e): Total loading base for all overheads exclude ICP funding.

SOUTHERN CALIFORNIA GAS COMPANY
2027 Overhead Rates Applied to Shared Service Billings
Test Year 2028 General Rate Case

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2025\$) [Note (c)]	Total Pool Funding After Gross up (2025\$) (D) = (A+B+C)	Total Loading Base (2025\$) [Note (d) (e)] (E)	Year 2027 GRC OH Rates (F) = (D)/(E)
		2025 Actual Labor (2025\$) [Note (b)] (A)	2025 Actual Non-Labor (2025\$) [Note (b)] (B)				
1	STANDARD LABOR OVERHEADS:						
2	Payroll Taxes [Note (a)]						7.20%
3							
4	Pension & Benefits	3,407,120	264,178,058	245,313	267,830,490	1,054,958,744	25.39%
5							
6	Workers' Comp	1,050,899	25,497,520	75,665	26,624,084	1,054,958,744	2.52%
7							
8	PLPD	635,903	67,684,877	45,785	68,366,564	1,054,958,744	6.48%
9							
10	ICP	108,561,143	-	7,816,402	116,377,545	515,506,216	22.58%
11							
12	Total Labor Overheads:						64.17%
13							
14	SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):						8.21%
15							
16	STANDARD NON-LABOR OVERHEADS:						
17	Purchasing	8,342,892	2,328,041	5,353,414	16,024,347	3,028,458,303	0.53%
18							
19	INDIRECT SUPPORT OVERHEAD:						
20	Affiliate Billing A&G	1,972,904	6,001,662	1,265,961	9,240,528	33,769,192	27.36%
21							

- Note (a):** Payroll tax rate supplied by the Tax Department. See worksheet tab "PT".
- Note (b):** See worksheet tab, "Adjusted Recorded" for specific references of the 2025 Actual Labor and Non-Labor numbers.
- Note (c):** Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.
Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.
- Note (d):** See worksheet tab, "Overhead Loading Base" for specific loading base details.
- Note (e):** Total loading base for all overheads exclude ICP funding.

SOUTHERN CALIFORNIA GAS COMPANY
2028 Overhead Rates Applied to Shared Service Billings
Test Year 2028 General Rate Case

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2025\$) [Note (c)]	Total Pool Funding After Gross up (2025\$) (D) = (A+B+C)	Total Loading Base (2025\$) [Note (d) (e)] (E)	Year 2028 GRC OH Rates (F) = (D)/(E)
		2025 Actual Labor (2025\$) [Note (b)] (A)	2025 Actual Non-Labor (2025\$) [Note (b)] (B)				
1	STANDARD LABOR OVERHEADS:						
2	Payroll Taxes [Note (a)]						7.20%
3							
4	Pension & Benefits	3,407,120	264,178,058	245,313	267,830,490	1,054,958,744	25.39%
5							
6	Workers' Comp	1,050,899	25,497,520	75,665	26,624,084	1,054,958,744	2.52%
7							
8	PLPD	635,903	67,684,877	45,785	68,366,564	1,054,958,744	6.48%
9							
10	ICP	108,561,143	-	7,816,402	116,377,545	515,506,216	22.58%
11							
12	Total Labor Overheads:						64.17%
13							
14	SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):						8.21%
15							
16	STANDARD NON-LABOR OVERHEADS:						
17	Purchasing	8,342,892	2,328,041	5,353,414	16,024,347	3,028,458,303	0.53%
18							
19	INDIRECT SUPPORT OVERHEAD:						
20	Affiliate Billing A&G	1,972,904	6,001,662	1,265,961	9,240,528	33,769,192	27.36%
21							

- Note (a):** Payroll tax rate supplied by the Tax Department. See worksheet tab "PT".
- Note (b):** See worksheet tab, "Adjusted Recorded" for specific references of the 2025 Actual Labor and Non-Labor numbers.
- Note (c):** Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.
Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.
- Note (d):** See worksheet tab, "Overhead Loading Base" for specific loading base details.
- Note (e):** Total loading base for all overheads exclude ICP funding.

SOUTHERN CALIFORNIA GAS COMPANY
Derivation of 2025 Adjusted Recorded Pool Funding for Labor
Test Year 2028 General Rate Case

Line #	Category	2025 Adjusted Actual Labor (2025\$)	2025 Adjusted Actual Non-Labor (2025\$)	Worksheet Tab Reference
1	Pension & Benefits	3,407,120	264,178,058	<i>WP-23</i>
2				
3	Workers' Comp	1,050,899	25,497,520	<i>WP-24</i>
4				
5	PLPD	635,903	67,684,877	<i>WP-25</i>
6				
7	ICP	108,561,143		<i>WP-26</i>
8				
9	Purchasing	8,342,892	2,328,041	<i>WP-27</i>
10				
11	Affiliate Billing A&G	1,972,904	6,001,662	<i>WP-28</i>

SOUTHERN CALIFORNIA GAS COMPANY
Loading Base Derivation for Shared Services Overheads
Test Year 2028 General Rate Case

Line #	Description	Amount (2025 \$)
1	TOTAL COMPANY LABOR:	
2	Account (Cost Element) Range 6110000 to 6119999	1,157,534,850
3	Exclude ICP payout:	(102,576,106)
4	Total GRC Labor Overhead Loading Base:	<u>1,054,958,744</u>
5		
6	TOTAL COMPANY NON-UNION LABOR:	
7	Account (Cost Element) Range 6110000 to 6119999	1,157,534,850
8	Exclude ICP payout:	(102,576,106)
9	Exclude Union labor:	(539,452,529)
10	Total GRC ICP Overhead Loading Base:	<u>515,506,216</u>
11		
12	TOTAL COMPANY PURCHASING NON-LABOR:	
13	Account (Cost Element) Range 6210000 to 6232999	3,028,458,303
14	Total GRC Non-Labor Overhead Loading Base:	<u>3,028,458,303</u>
15		
16		
17		
18	TOTAL AFFILIATE BILLING LABOR & NON-LABOR:	
19	Account (Cost Element) Group 'AG_BASE' 6110010 to 6119999	13,824,250
20	Gross up with V&S factor	2,286,713
21	Account (Cost Element) Group 'AG_BASE' 6130000 TO 6400410, exc. Fleet	17,658,229
22	Total Grossed up Loading Base for Affiliate Billing A&G:	<u>33,769,192</u>
23		
24	Notes:	
25	Line 20 - Vacation and Sick (V&S) Factors for 2025 - 2028 applicable to forecast O&M and	
26	capital labor costs and hours are based on year 2025 recorded V&S data.	

SOUTHERN CALIFORNIA GAS COMPANY
Payroll Tax Rates
Test Year 2028 General Rate Case

Line #	Year	Rate
1	2025	7.27%
2	2026	7.21%
3	2027	7.20%
4	2028	7.20%

Notes:

The Payroll Tax rates were provided by the Tax Department.

SOUTHERN CALIFORNIA GAS COMPANY
2025 Pension and Benefits (P&B) Overhead Pool Funding Breakdown
Test Year 2028 General Rate Case

		(2025\$)
Line #	A Internal Orders 300346848 and 300364319 - Pool Pension & Benefits:	
1	Labor Costs	3,407,120
2	Non-Labor Costs:	
3	Emp Ben-Health Insurance	120,305,492
4	Emp Ben-Dental Insurance	3,950,665
5	Emp Ben-Vision Insurance	427,974
6	Emp Ben-Life Insurance	1,430,909
7	Emp Ben-Fees And Service Adm Charges	1,274,553
8	Emp Ben-Employee Recognition	94,709
9	Emp Ben-Employee Wellness Program	273,989
10	Emp Ben-Long Term Disability	5,332,587
11	Emp Ben-Annual Benefit	333,430
12	Emp Ben-Educational Assistance	1,937,874
13	Emp Ben-Transportation Allowance	767,700
14	Emp Ben-Pbop	9,830,890
15	Emp Ben-Ymca-Imputable	38,260
16	Emp Ben-Financial Consulting	-
17	Emp Ben-Emp Relocation-Gross Up	5,453
18	Emp Ben-Ad&D Insuran	162,436
19	Emp Ben-Employee Benefits Misc	(3,379,945)
20	Emp Ben-Serp Exp Actives	657,315
21	Emp Ben-Rsp Company Match	31,113,606
22	Emp Benefits-Incentive Match	2,423,897
23	Emp Ben-Return To Work Examination	71,317
24	Emp Ben-Pension	74,674,772
25	Emp Ben-Ret Towrkexm	-
26	Emp Ben-Retirement Activities	77,373
27	Emp Ben-Business Travel Insurance	42,091
28	Emp Ben-Mental Health	-
29	P&B Group Non Labor Expenses	3,174,471
30	Intercompany Charges	5,271,010
31		260,292,827
32	Total:	263,699,947
33		
34	B G/L Acct 1334042 & 1334043 - Clear A/C-P&B:	
35	Labor Costs	-
36	Non-Labor Costs	-
37	Total:	-
38		
39	C=A+B 2025 P&B Overhead Pool Funding Before Adjustment:	
40	Labor Costs	3,407,120
41	Non-Labor Costs	260,292,827
42	Total:	263,699,947
43		
44	D Adjustment to P&B Overhead Pool Funding:	
45	Labor Costs	-
46	Non-Labor Costs	3,885,231
47	Total:	3,885,231
48		
49	E=C+D Adjusted Recorded P&B Overhead Pool Funding:	
50	Labor Costs	3,407,120

SOUTHERN CALIFORNIA GAS COMPANY
2025 Worker's Compensation Overhead Pool Funding Breakdown
Test Year 2028 General Rate Case

Line #	A	Internal Orders 300346847 - Pool Worker's Compensation:	(2025\$)
1		Labor Costs	1,050,899
2		Non-Labor Costs:	
3		Emp Ben-Wkrcompmed	7,138,274
4		Emp Ben-Wkrcompoth	3,566,612
5		Emp Ben-Employee Relocation	-
6		Emp Ben-Wcompidem	9,133,060
7		Emp Ben-Wcompadmin	(310,822)
8		Emp Ben-Workers Comp-Refunds	(6,525,552)
9		Emp Ben-Workers Comp	749,800
10		A&G-Injuries & Damages	4,428,770
11		Cash Discounts	(726)
12		Claims Group non labor expenses	63,698
13		Intercompany Charges	88,555
14			18,331,669
15		Total:	19,382,568
16	B		
17		G/L Acct 1334001 - Clear A/C-WC:	
18		Labor Costs	-
19		Non-Labor Costs	-
20		Total:	-
21	C=A+B		
22		2025 WC Overhead Pool Funding Before Adjustment:	
23		Labor Costs	1,050,899
24		Non-Labor Costs	18,331,669
25		Total:	19,382,568
26	D		
27		Adjustment to WC Overhead Pool Funding:	
28		Labor Costs	-
29		Non-Labor Costs	7,165,851
30		Total:	7,165,851
31	E=C+D		
32		Adjusted Recorded WC Overhead Pool Funding:	
33		Labor Costs	1,050,899

**SOUTHERN CALIFORNIA GAS COMPANY
 2025 PLPD Overhead Pool Funding Breakdown
 Test Year 2028 General Rate Case**

Line #	A	Internal Orders 300346826 - Pool PLPD:	(2025\$)
1		Labor Costs	635,903
2		Non-Labor Costs:	
3		A&G-Injuries & Damages	66,428,452
4		Disability Management Group non labor expenses	10,259
5		Intercompany Charges	1,026,806
6			<u>67,465,517</u>
7		Total:	<u>68,101,419</u>
8			
9	B	G/L Acct 1334002 - Clear A/C-PLPD:	
10		Labor Costs	-
11		Non-Labor Costs	-
12		Total:	<u>-</u>
13			
14	C=A+B	2025 PLPD Overhead Pool Funding Before Adjustment:	
15		Labor Costs	635,903
16		Non-Labor Costs	67,465,517
17		Total:	<u>68,101,419</u>
18			
19	D	Adjustment to PLPD Overhead Pool Funding:	
20		Labor Costs	-
21		Non-Labor Costs	219,360
22		Total:	<u>219,360</u>
23			
24	E=C+D	Adjusted Recorded PLPD Overhead Pool Funding:	
25		Labor Costs	635,903
26		Non-Labor Costs	67,684,877
27		Total:	<u><u>68,320,779</u></u>

SOUTHERN CALIFORNIA GAS COMPANY
2025 Variable Pay Overhead Pool Funding Breakdown
Test Year 2028 General Rate Case

		<u>(2025\$)</u>
Line #	A Internal Orders 200314765 - Pool ICP:	
1	Labor Costs	102,023,255
2	Non-Labor Costs:	-
3	Total:	<u>102,023,255</u>
4		
5	B G/L Acct 1334047 - Clear A/C-ICP:	
6	Labor Costs	-
7	Non-Labor Costs	-
8	Total:	<u>-</u>
9		
10	C=A+B 2025 ICP Overhead Pool Funding Before Adjustment:	
11	Labor Costs	102,023,255
12	Non-Labor Costs	-
13	Total:	<u>102,023,255</u>
14		
15	D Adjustment to ICP Overhead Pool Funding:	
16	Labor Costs	
17	2024 ICP Adjustment in 2025	(565,098)
18	2025 ICP Adjustment in 2026	<u>7,102,985</u>
19		6,537,887
20	Non-Labor Costs	-
21	Total:	<u>6,537,887</u>
22		
23		
24	E=C+D Adjusted Recorded ICP Overhead Pool Funding:	

**SOUTHERN CALIFORNIA GAS COMPANY
 2025 Purchasing Overhead Pool Funding Breakdown
 Test Year 2028 General Rate Case**

		<u>(2025\$)</u>
Line #	A	Internal Orders 200314773 - Pool Purchasing:
1		Labor Costs 8,342,892
2		Non-Labor Costs
3		Intercompany Charges -
4		Purchasing Group Non Labor Expenses <u>2,328,041.36</u>
5		2,328,041
6		Total: <u>10,670,933</u>
7		
8	B	G/L Acct 1334055 - Clear A/C-Purchasing:
9		Labor Costs -
10		Non-Labor Costs -
11		Total: <u>-</u>
12		
13	C=A+B	2025 Purchasing Overhead Pool Funding Before Adjustment:
14		Labor Costs 8,342,892
15		Non-Labor Costs 2,328,041
16		Total: <u>10,670,933</u>
17		
18	D	Adjustment to Purchasing Overhead Pool Funding:
19		Labor Costs -
20		Non-Labor Costs -
21		Total: <u>-</u>
22		
23	E=C+D	Adjusted Recorded Purchasing Overhead Pool Funding:
24		Labor Costs 8,342,892
25		Non-Labor Costs 2,328,041

SOUTHERN CALIFORNIA GAS COMPANY
2025 Affiliate A&G Overhead Pool Funding Breakdown
Test Year 2028 General Rate Case

		<u>(2025\$)</u>
Line #	A Internal Orders 300346861 - Pool Affiliate A&G:	
1	Labor Costs	1,972,904
2	Non-Labor Costs:	
3	Affiliate Billing Administrative & General (A&G) Group non labor expenses	2,146,472
4	Intercompany charges	<u>3,855,191</u>
5		6,001,662
6	Total:	<u>7,974,567</u>
7		
8	B G/L Acct 1334097 - Clear A/C-Affiliate A&G:	
9	Labor Costs	-
10	Non-Labor Costs	-
11	Total:	<u>-</u>
12		
13	C=A+B 2025 Affiliate A&G Overhead Pool Funding Before Adjustment:	
14	Labor Costs	1,972,904
15	Non-Labor Costs	6,001,662
16	Total:	<u>7,974,567</u>
17		
18	D Adjustment to Affiliate A&G Overhead Pool Funding:	
19	Labor Costs	-
20	Non-Labor Costs	-
21	Total:	<u>-</u>
22		
23	E=C+D Adjusted Recorded Purchasing Overhead Pool Funding:	
24	Labor Costs	1,972,904
25	Non-Labor Costs	6,001,662
26	Total:	<u><u>7,974,567</u></u>

**SOUTHERN CALIFORNIA GAS COMPANY
Vacation & Sick (V&S) Rates
Test Year 2028 General Rate Case**

Line	Year	1-Yr Rate	3-Yr Avg Rate
1	2022	16.88%	
2	2023	15.88%	
3	2024	16.05%	
4	2025	17.69%	16.54%
5	2026		16.54%
6	2027		16.54%
7	2028		16.54%

Notes:

Use 3-Yr Avg Rate to Gross-Up Affiliate Billing OH labor base.

SOUTHERN CALIFORNIA GAS COMPANY
Vacation & Sick (V&S) Detail for GRC
Test Year 2028 General Rate Case

	Recorded Expense	V&S Hours	V&S Base	V&S Base Hours	V&S Percent Before Adj	Vacation Bought/Sold	Expense Less Adjustments	V&S Percent After Adj
January	16,633,400.11	413,093.15	62,925,954.55	1,129,900.07		448,511.46	16,184,888.65	25.72%
February	3,778,986.78	143,704.98	68,106,233.33	1,313,482.44		(263,119.44)	4,042,106.22	5.94%
March	9,374,873.49	176,942.78	76,106,305.27	1,413,126.06		(266,759.67)	9,641,633.16	12.67%
April	9,075,551.16	186,613.49	68,316,447.22	1,294,076.48		(258,935.91)	9,334,487.07	13.66%
2 May	7,043,528.03	150,814.34	73,191,588.66	1,382,174.00		(259,317.73)	7,302,845.76	9.98%
0 June	12,932,365.92	266,330.58	69,249,355.75	1,295,337.99		(380,121.99)	13,312,487.91	19.22%
2 July	13,552,131.84	271,951.75	64,128,295.83	1,219,250.85		(124,212.11)	13,676,343.95	21.33%
2 August	9,439,011.53	195,733.57	76,647,346.16	1,449,271.63		(248,963.16)	9,687,974.69	12.64%
September	14,200,141.29	283,192.14	67,740,062.43	1,274,639.39		(241,071.46)	14,441,212.75	21.32%
October	4,733,142.83	115,761.46	74,533,886.24	1,479,531.27		(244,282.03)	4,977,424.86	6.68%
November	12,443,965.84	241,031.97	71,689,057.95	1,278,623.41		(94,411.01)	12,538,376.85	17.49%
December	26,321,228.07	398,600.53	64,401,496.67	1,096,778.64		174,922.40	26,146,305.67	40.60%
	139,528,326.89	2,843,770.74	837,036,030.06	15,626,192.23	16.67%	(1,757,760.65)	141,286,087.54	16.88%

	Recorded Expense	V&S Hours	V&S Base	V&S Base Hours	V&S Percent Before Adj	Vacation Bought/Sold	Expense Less Adjustments	V&S Percent After Adj
January	18,980,054.42	378,743.66	68,434,924.47	1,193,658.41		(73,617.63)	19,053,672.05	27.84%
February	4,329,239.91	116,439.67	71,280,520.87	1,411,127.11		(298,916.25)	4,628,156.16	6.49%
March	10,420,208.89	189,599.60	85,229,513.81	1,431,168.49		(301,801.78)	10,722,010.67	12.58%
April	9,185,247.18	183,107.44	67,114,282.00	1,230,149.53		(291,220.45)	9,476,467.63	14.12%
2 May	6,417,876.02	133,825.14	82,909,923.94	1,508,283.60		(256,729.60)	6,674,605.62	8.05%
0 June	12,540,616.43	245,641.83	72,805,422.33	1,335,141.10		(266,721.97)	12,807,338.40	17.59%
2 July	12,783,878.72	248,360.65	68,628,845.55	1,268,626.76		(304,380.38)	13,088,259.10	19.07%
3 August	8,802,783.71	176,821.25	79,610,189.01	1,465,015.59		(288,099.96)	9,090,883.67	11.42%
September	13,799,391.54	271,277.69	66,549,109.20	1,234,517.09		(262,432.80)	14,061,824.34	21.13%
October	3,949,019.15	83,079.95	81,161,524.18	1,492,965.15		(271,727.96)	4,220,747.11	5.20%
November	20,430,295.98	393,833.07	65,727,301.25	1,180,260.54		(411,155.46)	20,841,451.44	31.71%
December	15,194,660.37	291,431.95	68,112,227.89	1,220,035.71		467,108.12	14,727,552.25	21.62%
	136,833,272.32	2,712,161.90	877,563,784.50	15,970,949.09	15.59%	(2,559,696.12)	139,392,968.44	15.88%

	Recorded Expense	V&S Hours	V&S Base	V&S Base Hours	V&S Percent Before Adj	Vacation Bought/Sold	Expense Less Adjustments	V&S Percent After Adj
January	22,439,844.82	429,147.68	73,818,823.23	1,229,937.10		130,602.60	22,309,242.22	30.22%
February	4,879,753.05	108,390.24	77,206,074.70	1,386,113.97		(354,082.35)	5,233,835.40	6.78%
March	10,351,342.75	202,329.11	75,063,397.19	1,296,265.52		(347,720.85)	10,699,063.60	14.25%
April	11,514,596.85	222,553.77	77,881,875.35	1,353,448.98		(339,848.03)	11,854,444.88	15.22%
2 May	7,871,797.52	158,234.75	84,517,106.55	1,471,014.35		(337,356.18)	8,209,153.70	9.71%
0 June	12,027,270.61	229,501.62	67,874,280.52	1,191,020.92		(331,400.55)	12,358,671.16	18.21%
2 July	14,558,180.76	274,762.02	76,153,501.72	1,339,098.01		(330,261.04)	14,888,441.80	19.55%
4 August	8,387,199.89	165,025.06	79,745,564.23	1,391,343.39		(322,393.58)	8,709,593.47	10.92%
September	14,653,927.14	275,019.01	68,717,371.06	1,201,193.54		(326,952.76)	14,980,879.90	21.80%
October	4,418,987.58	94,688.25	85,515,382.64	1,477,346.18		(491,347.50)	4,910,335.08	5.74%
November	11,447,763.09	218,719.86	76,568,099.66	1,333,576.22		(155,935.88)	11,603,698.97	15.15%
December	21,097,042.61	384,144.51	70,088,388.75	1,191,748.95		312,612.12	20,784,430.49	29.65%
	143,647,706.67	2,762,515.88	913,149,865.60	15,862,107.12	15.73%	(2,894,084.00)	146,541,790.67	16.05%

	Recorded Expense	V&S Hours	V&S Base	V&S Base Hours	V&S Percent Before Adj	Vacation Bought/Sold	Expense Less Adjustments	V&S Percent After Adj
January	23,165,091.62	429,885.89	76,808,368.25	1,274,787.63		17,209.29	23,147,882.33	30.14%
February	10,542,156.55	207,261.68	71,391,190.32	1,233,512.09		(393,911.87)	10,936,068.42	15.32%
March	10,241,500.72	195,323.15	75,028,732.17	1,278,206.85		(391,211.41)	10,632,712.13	14.17%
April	10,889,263.68	210,082.96	76,987,854.21	1,317,254.04		(584,805.29)	11,474,068.97	14.90%
2 May	8,862,779.44	170,878.59	78,440,665.56	1,339,759.94		(195,681.53)	9,058,460.97	11.55%
0 June	19,431,510.50	303,771.92	80,592,780.81	1,183,569.35		(357,240.32)	19,788,750.82	24.55%
2 July	13,886,797.00	251,509.35	75,656,178.19	1,266,931.36		(366,804.69)	14,253,601.69	18.84%
5 August	12,921,799.58	232,169.32	72,539,603.20	1,215,377.03		(369,866.06)	13,291,665.64	18.32%
September	12,551,490.48	229,974.10	72,334,914.76	1,131,530.23		(360,084.21)	12,911,574.69	17.85%
October	3,803,514.60	78,485.31	83,858,577.70	1,420,892.49		(347,391.73)	4,150,906.33	4.95%
November	10,634,458.12	197,953.77	67,840,397.85	1,096,823.76		(357,722.38)	10,992,180.50	16.20%
December	19,501,895.04	343,986.74	71,089,885.68	1,203,701.52		457,907.10	19,043,987.94	26.79%
	156,432,257.33	2,851,282.78	902,569,148.70	14,962,346.28	17.33%	(3,249,603.10)	159,681,860.43	17.69%

3 Years Average 2023-2025 **16.54%**

Shared Services
Test Year 2028 General Rate Case

SAN DIEGO GAS & ELECTRIC
Shared Services Directs
Test Year 2028 General Rate Case

Incurred (100% Level Forecast)		2025				2026				2027				2028			
		L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
Functional Area																	
	ADMINISTRATIVE & GENERAL	8,719	1,600	-	10,319	10,435	1,748	-	12,183	10,445	1,748	-	12,193	10,445	1,748	-	12,193
	CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CYBERSECURITY	7,343	3,223	-	10,566	7,745	3,369	-	11,115	6,703	2,750	-	9,454	7,096	5,300	-	12,397
	GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	INFORMATION TECHNOLOGY	19,731	44,052	-	63,783	17,247	55,617	-	72,863	17,247	55,617	-	72,863	17,247	55,617	-	72,863
	OPERATIONS SUPPORT	8,717	29,118	-	37,835	9,643	30,375	-	40,018	9,643	30,878	-	40,521	9,643	31,398	-	41,041
	SAFETY & CULTURE	2,824	518	-	3,342	2,966	517	-	3,483	3,182	522	-	3,704	3,180	526	-	3,706
	SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	417	46	-	463	453	50	-	503	453	50	-	503
Totals		47,334	78,511	-	125,845	48,452	91,673	-	140,125	47,672	91,566	-	139,238	48,063	94,640	-	142,703
		<i>sdge/ro</i>															
		47,334	78,511	0		48,452	91,673	0		47,672	91,566	0		48,063	94,640	0	

Allocations Out		2025				2026				2027				2028			
		L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
Functional Area																	
	ADMINISTRATIVE & GENERAL	2,222	674	-	2,896	2,884	752	-	3,636	2,904	752	-	3,656	2,904	752	-	3,656
	CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CYBERSECURITY	4,100	1,807	-	5,907	4,329	1,889	-	6,217	3,755	1,548	-	5,302	3,974	2,984	-	6,958
	GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	INFORMATION TECHNOLOGY	10,937	24,317	-	35,254	9,518	30,164	-	39,682	9,542	30,294	-	39,836	9,536	30,273	-	39,809
	OPERATIONS SUPPORT	2,271	5,173	-	7,444	2,344	3,523	-	5,868	2,344	3,537	-	5,882	2,344	3,552	-	5,896
	SAFETY & CULTURE	374	55	-	429	392	55	-	448	607	60	-	667	607	61	-	667
	SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	209	23	-	232	227	25	-	252	227	25	-	252
Totals		19,903	32,027	-	51,929	19,676	36,406	-	56,082	19,379	36,216	-	55,594	19,592	37,646	-	57,239
		<i>sdge/ro</i>															
		19,903	32,027	0		19,676	36,406	0		19,379	36,216	0		19,592	37,646	0	

Shared Services
Test Year 2028 General Rate Case

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SAN DIEGO GAS & ELECTRIC
Shared Services Directs
Test Year 2028 General Rate Case

Retained		2025				2026				2027				2028			
		L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
Functional Area																	
	ADMINISTRATIVE & GENERAL	6,497	926	-	7,423	7,550	996	-	8,547	7,540	996	-	8,537	7,540	996	-	8,537
	CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CYBERSECURITY	3,243	1,416	-	4,659	3,417	1,480	-	4,897	2,949	1,203	-	4,151	3,122	2,317	-	5,439
	GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	INFORMATION TECHNOLOGY	8,794	19,735	-	28,529	7,729	25,453	-	33,182	7,705	25,323	-	33,028	7,711	25,343	-	33,054
	OPERATIONS SUPPORT	6,446	23,945	-	30,391	7,298	26,852	-	34,150	7,298	27,341	-	34,639	7,298	27,847	-	35,145
	SAFETY & CULTURE	2,450	463	-	2,913	2,574	462	-	3,036	2,575	462	-	3,037	2,573	466	-	3,039
	SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	209	23	-	232	227	25	-	252	227	25	-	252
Totals		27,431	46,484	-	73,916	28,776	55,267	-	84,043	28,293	55,350	-	83,644	28,471	56,994	-	85,464
		<i>sdge/ro</i>															

Allocations In		2025				2026				2027				2028			
		L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
Functional Area																	
	ADMINISTRATIVE & GENERAL	1,702	97	-	1,799	2,022	140	-	2,162	2,157	140	-	2,297	2,156	140	-	2,296
	CUSTOMER SERVICES	145	51	0	196	150	54	0	204	150	54	0	204	150	47	0	196
	CYBERSECURITY	235	1,600	-	1,835	242	1,423	-	1,665	195	1,285	-	1,480	236	2,600	-	2,836
	GAS ENGINEERING	3,876	1,231	-	5,107	4,217	1,055	-	5,273	4,328	1,098	-	5,426	4,381	1,262	-	5,643
	INFORMATION TECHNOLOGY	1,884	6,064	-	7,948	1,882	5,812	-	7,694	1,765	5,950	-	7,715	1,874	6,094	-	7,968
	OPERATIONS SUPPORT	145	2,502	-	2,648	150	1,677	917	2,744	151	1,332	954	2,437	151	1,564	992	2,708
	SAFETY & CULTURE	114	80	-	194	119	2	-	121	118	5	-	123	118	7	-	125
	SUSTAINABILITY & ENVIRONMENTAL	65	7	-	73	327	22	-	349	327	22	-	349	327	22	-	349
	CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals		8,167	11,632	0	19,799	9,110	10,185	917	20,213	9,192	9,885	954	20,031	9,395	11,735	992	22,122
		<i>sdge/ro</i>															

Shared Services
Test Year 2028 General Rate Case

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SAN DIEGO GAS & ELECTRIC
Shared Services Directs
Test Year 2028 General Rate Case

Total Net Shared Services (Directs)		2025				2026				2027				2028			
		L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
Functional Area																	
ADMINISTRATIVE & GENERAL		8,200	1,022	-	9,222	9,573	1,136	-	10,709	9,697	1,136	-	10,833	9,696	1,136	-	10,833
CUSTOMER SERVICES		145	51	0	196	150	54	0	204	150	54	0	204	150	47	0	196
CYBERSECURITY		3,478	3,016	-	6,494	3,659	2,903	-	6,562	3,143	2,488	-	5,631	3,358	4,917	-	8,275
GAS ENGINEERING		3,876	1,231	-	5,107	4,217	1,055	-	5,273	4,328	1,098	-	5,426	4,381	1,262	-	5,643
INFORMATION TECHNOLOGY		10,678	25,799	-	36,477	9,611	31,265	-	40,876	9,470	31,273	-	40,742	9,585	31,437	-	41,022
OPERATIONS SUPPORT		6,592	26,447	-	33,039	7,448	28,529	917	36,895	7,450	28,673	954	37,077	7,449	29,411	992	37,853
SAFETY & CULTURE		2,564	542	-	3,107	2,692	464	-	3,157	2,693	467	-	3,160	2,692	472	-	3,164
SUSTAINABILITY & ENVIRONMENTAL		65	7	-	73	327	22	-	349	327	22	-	349	327	22	-	349
CUSTOMER & EXTERNAL RELATIONS		-	-	-	-	209	23	-	232	227	25	-	252	227	25	-	252
Totals		35,599	58,116	0	93,715	37,886	65,452	917	104,256	37,485	65,235	954	103,674	37,865	68,729	992	107,586

SAN DIEGO GAS & ELECTRIC
Billed Out, Plus Overheads
Test Year 2028 General Rate Case

YEAR 2025	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2025				2025				2025			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
TOTAL RETAINED AMOUNT	27,431	46,484	-	73,916	-	-	-	-	27,431	46,484	-	73,916
Allocations Out												
SCG												
ADMINISTRATIVE & GENERAL	2,175	666	-	2,841	1,891	191	-	2,082	4,066	857	-	4,923
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	3,895	1,716	-	5,611	3,388	491	-	3,879	7,283	2,207	-	9,490
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	10,280	22,833	-	33,113	8,941	6,535	-	15,475	19,220	29,367	-	48,588
OPERATIONS SUPPORT	1,431	2,534	-	3,965	1,244	725	-	1,970	2,675	3,260	-	5,935
SAFETY & CULTURE	251	43	-	293	218	12	-	230	469	55	-	524
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
Totals	18,032	27,792	-	45,824	15,682	7,954	-	23,636	33,714	35,746	-	69,460
Corporate Center												
ADMINISTRATIVE & GENERAL	47	8	-	55	44	2	-	47	91	11	-	102
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	205	91	-	296	194	26	-	220	399	117	-	516
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	450	968	-	1,418	427	277	-	704	877	1,245	-	2,122
OPERATIONS SUPPORT	829	2,598	-	3,428	787	744	-	1,531	1,616	3,342	-	4,959
SAFETY & CULTURE	123	13	-	136	117	4	-	120	239	16	-	256
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
Totals	1,653	3,678	-	5,332	1,569	1,053	-	2,622	3,223	4,731	-	7,954

**SAN DIEGO GAS & ELECTRIC
 Billed Out, Plus Overheads
 Test Year 2028 General Rate Case**

Unregulated Affiliates	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2025				2025				2025			
ADMINISTRATIVE & GENERAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	207	516	-	723	197	148	-	344	404	664	-	1,068
OPERATIONS SUPPORT	10	40	-	51	10	12	-	21	20	52	-	72
SAFETY & CULTURE	-	-	-	-	-	-	-	-	-	-	-	-
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
Totals	218	557	-	774	206	159	-	366	424	716	-	1,140
TOTAL ALLOCATIONS OUT	19,903	32,027	-	51,929	17,458	9,166	-	26,624	37,361	41,193	-	78,554
sdge/ro	19,903	32,027	0		17,458	9,166	-					
TOTAL SDG&E Shared Services Forecast	47,334	78,511	-	125,845	17,458	9,166	-	26,624	64,792	87,677	-	152,469

Overhead Rates	Year	Lab %	Nlab %	NSE %
Bill to SCG	2025	86.97%	28.62%	28.62%
Bill to CorpCtr/Unregulated Affiliates	2025	94.93%	28.62%	28.62%

SAN DIEGO GAS & ELECTRIC
Billed Out, Plus Overheads
 Test Year 2028 General Rate Case

YEAR 2026	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2026				2026				2026			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
TOTAL RETAINED AMOUNT	28,776	55,267	-	84,043	-	-	-	-	28,776	55,267	-	84,043
Allocations Out												
SCG												
ADMINISTRATIVE & GENERAL	2,850	743	-	3,593	2,482	213	-	2,694	5,332	955	-	6,287
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	4,112	1,794	-	5,906	3,581	513	-	4,094	7,693	2,307	-	10,000
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	8,937	28,450	-	37,387	7,781	8,142	-	15,924	16,719	36,593	-	53,311
OPERATIONS SUPPORT	1,644	2,115	-	3,759	1,432	605	-	2,037	3,076	2,720	-	5,796
SAFETY & CULTURE	263	43	-	306	229	12	-	242	493	55	-	548
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS	209	23	-	232	182	7	-	188	390	30	-	420
Totals	18,016	33,167	-	51,183	15,686	9,492	-	25,179	33,702	42,660	-	76,361
Corporate Center												
ADMINISTRATIVE & GENERAL	34	9	-	43	33	3	-	35	67	12	-	79
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	216	95	-	311	206	27	-	233	422	122	-	544
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	384	1,185	-	1,569	365	339	-	704	749	1,524	-	2,273
OPERATIONS SUPPORT	689	1,395	-	2,084	655	399	-	1,054	1,344	1,794	-	3,139
SAFETY & CULTURE	129	13	-	142	123	4	-	126	251	16	-	268
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
Totals	1,453	2,697	-	4,150	1,381	772	-	2,153	2,834	3,469	-	6,302

**SAN DIEGO GAS & ELECTRIC
Billed Out, Plus Overheads
Test Year 2028 General Rate Case**

Unregulated Affiliates	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2026				2026				2026			
ADMINISTRATIVE & GENERAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	197	529	-	725	187	151	-	338	384	680	-	1,063
OPERATIONS SUPPORT	11	13	-	24	10	4	-	14	22	17	-	39
SAFETY & CULTURE	-	-	-	-	-	-	-	-	-	-	-	-
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
Totals	208	542	-	750	197	155	-	352	405	697	-	1,102
TOTAL ALLOCATIONS OUT	19,676	36,406	-	56,082	17,264	10,419	-	27,684	36,940	46,825	-	83,766
sdge/ro	19,676	36,406	0		17,264	10,419	-					
TOTAL SDG&E Shared Services Forecast	48,452	91,673	-	140,125	17,264	10,419	-	27,684	65,716	102,092	-	167,809

<u>Overhead Rates</u>	<u>Year</u>	<u>Lab %</u>	<u>Nlab %</u>	<u>NSE %</u>
Bill to SCG	2026	87.07%	28.62%	28.62%
Bill to CorpCtr/Unregulated Affiliates	2026	95.04%	28.62%	28.62%

SAN DIEGO GAS & ELECTRIC
Billed Out, Plus Overheads
Test Year 2028 General Rate Case

YEAR 2023	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2027				2027				2027			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
TOTAL RETAINED AMOUNT	28,293	55,350	-	83,644	-	-	-	-	28,293	55,350	-	83,644
Allocations Out												
SCG												
ADMINISTRATIVE & GENERAL	2,872	743	-	3,614	2,500	213	-	2,713	5,372	955	-	6,327
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	3,566	1,469	-	5,035	3,105	420	-	3,526	6,671	1,890	-	8,561
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	8,960	28,568	-	37,529	7,802	8,176	-	15,978	16,762	36,745	-	53,506
OPERATIONS SUPPORT	1,644	2,124	-	3,768	1,432	608	-	2,039	3,076	2,731	-	5,807
SAFETY & CULTURE	478	48	-	526	416	14	-	430	894	61	-	955
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS	227	25	-	252	197	7	-	204	424	32	-	456
Totals	17,747	32,976	-	50,723	15,452	9,438	-	24,890	33,199	42,414	-	75,613
Corporate Center												
ADMINISTRATIVE & GENERAL	33	9	-	42	31	3	-	34	64	12	-	76
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	189	79	-	267	179	22	-	202	368	101	-	469
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	385	1,195	-	1,579	366	342	-	707	750	1,537	-	2,287
OPERATIONS SUPPORT	689	1,400	-	2,089	655	401	-	1,056	1,344	1,801	-	3,145
SAFETY & CULTURE	129	13	-	142	122	4	-	126	251	16	-	268
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
Totals	1,424	2,695	-	4,119	1,353	771	-	2,125	2,777	3,467	-	6,244

SAN DIEGO GAS & ELECTRIC
Billed Out, Plus Overheads
Test Year 2028 General Rate Case

Unregulated Affiliates	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2027				2027				2027			
ADMINISTRATIVE & GENERAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	197	530	-	728	187	152	-	339	385	682	-	1,067
OPERATIONS SUPPORT	11	13	-	24	10	4	-	14	22	17	-	39
SAFETY & CULTURE	-	-	-	-	-	-	-	-	-	-	-	-
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
Totals	208	544	-	752	198	156	-	354	406	700	-	1,106
TOTAL ALLOCATIONS OUT	19,379	36,216	-	55,594	17,003	10,365	-	27,368	36,382	46,581	-	82,963
sdge/ro	19,379	36,216	0		17,003	10,365	-					
TOTAL SDG&E Shared Services Forecast	47,672	91,566	-	139,238	17,003	10,365	-	27,368	64,675	101,931	-	166,606

<u>Overhead Rates</u>	<u>Year</u>	<u>Lab %</u>	<u>Nlab %</u>	<u>NSE %</u>
Bill to SCG	2027	87.07%	28.62%	28.62%
Bill to CorpCtr/Unregulated Affiliates	2027	95.04%	28.62%	28.62%

SAN DIEGO GAS & ELECTRIC
Billed Out, Plus Overheads
Test Year 2028 General Rate Case

YEAR 2024	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2028				2028				2028			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
TOTAL RETAINED AMOUNT	28,471	56,994	-	85,464	-	-	-	-	28,471	56,994	-	85,464
Allocations Out												
SCG												
ADMINISTRATIVE & GENERAL	2,872	743	-	3,614	2,502	213	-	2,714	5,373	955	-	6,328
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	3,775	2,832	-	6,607	3,289	811	-	4,100	7,064	3,643	-	10,707
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	8,953	28,549	-	37,502	7,800	8,174	-	15,974	16,753	36,722	-	53,476
OPERATIONS SUPPORT	1,644	2,133	-	3,777	1,432	611	-	2,043	3,077	2,743	-	5,820
SAFETY & CULTURE	478	48	-	526	416	14	-	430	894	62	-	956
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS	227	25	-	252	197	7	-	204	424	32	-	456
Totals	17,948	34,329	-	52,278	15,637	9,828	-	25,465	33,585	44,158	-	77,743
Corporate Center												
ADMINISTRATIVE & GENERAL	33	9	-	42	31	3	-	34	64	12	-	76
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	200	151	-	351	190	43	-	233	389	195	-	584
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	384	1,192	-	1,577	366	341	-	707	750	1,533	-	2,284
OPERATIONS SUPPORT	689	1,405	-	2,095	655	402	-	1,058	1,345	1,808	-	3,152
SAFETY & CULTURE	129	13	-	142	122	4	-	126	251	17	-	268
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
Totals	1,435	2,771	-	4,206	1,364	793	-	2,158	2,799	3,564	-	6,363

SAN DIEGO GAS & ELECTRIC
Billed Out, Plus Overheads
Test Year 2028 General Rate Case

Unregulated Affiliates	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2028				2028				2028			
ADMINISTRATIVE & GENERAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	198	532	-	731	188	152	-	341	387	685	-	1,071
OPERATIONS SUPPORT	11	13	-	24	10	4	-	14	22	17	-	39
SAFETY & CULTURE	-	-	-	-	-	-	-	-	-	-	-	-
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
Totals	209	546	-	755	199	156	-	355	408	702	-	1,110
TOTAL ALLOCATIONS OUT	19,592	37,646	-	57,239	17,200	10,778	-	27,978	36,792	48,424	-	85,217
sdge/ro	19,592	37,646	0		17,200	10,778	-					
TOTAL SDG&E Shared Services Forecast	48,063	94,640	-	142,703	17,200	10,778	-	27,978	65,263	105,418	-	170,681

Overhead Rates	Year	Lab %	Nlab %	NSE %
Bill to SCG	2028	87.12%	28.63%	28.63%
Bill to CorpCtr/Unregulated Affiliates	2028	95.09%	28.63%	28.63%

SAN DIEGO GAS & ELECTRIC
Corporate Center, Business Unit Charge-Up (BUCU)
Test Year 2028 General Rate Case

Corporate Center Reallocation		Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Costs to CorpCtr		2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
From SDG&E		5,332	4,150	4,119	4,206	2,622	2,153	2,125	2,158	7,954	6,302	6,244	6,363
From SCG		1,060	1,061	505	951	362	362	206	332	1,422	1,423	711	1,283
Total Costs supporting CorpCtr		6,392	5,210	4,624	5,157	2,984	2,515	2,330	2,490	9,376	7,725	6,954	7,646
Reallocation Factors		2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
SDG&E		33.44%	41.49%	42.60%	42.30%	33.44%	41.49%	42.60%	42.30%				
SCG		40.09%	49.07%	49.79%	50.14%	40.09%	49.07%	49.79%	50.14%				
Unreg Affiliates		26.47%	9.44%	7.61%	7.56%	26.47%	9.44%	7.61%	7.56%				
Total		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				
Costs allocated back from CorpCtr		2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
To SDG&E		2,137	2,162	1,970	2,181	998	1,043	993	1,053	3,135	3,205	2,963	3,234
To SCG		2,562	2,557	2,302	2,585	1,196	1,234	1,160	1,248	3,759	3,791	3,463	3,834
To Unreg Affiliates		1,692	492	352	390	790	237	177	188	2,482	729	529	578
Total Costs returned from CorpCtr		6,392	5,210	4,624	5,157	2,984	2,515	2,330	2,490	9,376	7,725	6,954	7,646
sdge/ro		2,137	2,162	1,970	2,181	998	1,043	993	1,053				
scg/ro		2,562	2,557	2,302	2,585	1,196	1,234	1,160	1,248				

SAN DIEGO GAS & ELECTRIC
Total Net Forecast (with Summary by Functional Area)
Test Year 2028 General Rate Case

	(A)				(B)				(C) = A + B			
	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
TOTAL COMPANY SUMMARY	2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
RETAINED	73,916	84,043	83,644	85,464	-	-	-	-	73,916	84,043	83,644	85,464
ALLOCATIONS IN												
SCG	19,799	20,213	20,031	22,122	10,728	11,436	11,436	12,148	30,527	31,649	31,467	34,270
BUCU	2,137	2,162	1,970	2,181	998	1,043	993	1,053	3,135	3,205	2,963	3,234
TOTAL ALLOCATIONS IN	21,936	22,374	22,001	24,303	11,726	12,479	12,429	13,202	33,662	34,854	34,430	37,505
OVERHEAD CREDIT												
Gross Amount	-	-	-	-	(26,624)	(27,684)	(27,368)	(27,978)	(26,624)	(27,684)	(27,368)	(27,978)
[Less] Payroll Tax & Supplemental Labor	-	-	-	-	1,453	1,437	1,415	1,436	1,453	1,437	1,415	1,436
ADJUSTED OVERHEAD CREDIT	-	-	-	-	(25,172)	(26,247)	(25,953)	(26,542)	(25,172)	(26,247)	(25,953)	(26,542)
				sdge/ro	(25,172)	(26,247)	(25,953)	(26,542)				
TOTAL SDG&E SHARED SERVICES FORECAST	95,852	106,417	105,644	109,767	(13,446)	(13,767)	(13,524)	(13,341)	82,406	92,650	92,120	96,427

Retained		Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Functional Area		2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
ADMINISTRATIVE & GENERAL		7,423	8,547	8,537	8,537	-	-	-	-	7,423	8,547	8,537	8,537
CUSTOMER SERVICES		-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY		4,659	4,897	4,151	5,439	-	-	-	-	4,659	4,897	4,151	5,439
GAS ENGINEERING		-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY		28,529	33,182	33,028	33,054	-	-	-	-	28,529	33,182	33,028	33,054
OPERATIONS SUPPORT		30,391	34,150	34,639	35,145	-	-	-	-	30,391	34,150	34,639	35,145
SAFETY & CULTURE		2,913	3,036	3,037	3,039	-	-	-	-	2,913	3,036	3,037	3,039
SUSTAINABILITY & ENVIRONMENTAL		-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS		-	232	252	252	-	-	-	-	-	232	252	252
Totals		73,916	84,043	83,644	85,464	-	-	-	-	73,916	84,043	83,644	85,464

SAN DIEGO GAS & ELECTRIC
Total Net Forecast (with Summary by Functional Area)
Test Year 2028 General Rate Case

Allocations In (SCG)		Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Functional Area		2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
ADMINISTRATIVE & GENERAL		1,799	2,162	2,297	2,296	1,587	1,890	2,013	2,013	3,385	4,052	4,310	4,309
CUSTOMER SERVICES		196	204	204	196	147	152	152	150	344	356	356	347
CYBERSECURITY		1,835	1,665	1,480	2,836	662	619	537	941	2,497	2,284	2,017	3,778
GAS ENGINEERING		5,107	5,273	5,426	5,643	3,894	4,155	4,268	4,362	9,001	9,428	9,694	10,005
INFORMATION TECHNOLOGY		7,948	7,694	7,715	7,968	3,418	3,344	3,275	3,415	11,366	11,038	10,989	11,383
OPERATIONS SUPPORT		2,648	2,744	2,437	2,708	831	861	776	851	3,479	3,605	3,214	3,559
SAFETY & CULTURE		194	121	123	125	127	109	110	110	320	230	232	235
SUSTAINABILITY & ENVIRONMENTAL		73	349	349	349	62	306	306	306	134	654	655	655
CUSTOMER & EXTERNAL RELATIONS		-	-	-	-	-	-	-	-	-	-	-	-
Totals		19,799	20,213	20,031	22,122	10,728	11,436	11,436	12,148	30,527	31,649	31,467	34,270

Net Shared Services		Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Functional Area		2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
ADMINISTRATIVE & GENERAL		9,222	10,709	10,833	10,833	1,587	1,890	2,013	2,013	10,808	12,599	12,847	12,845
CUSTOMER SERVICES		196	204	204	196	147	152	152	150	344	356	356	347
CYBERSECURITY		6,494	6,562	5,631	8,275	662	619	537	941	7,156	7,181	6,168	9,216
GAS ENGINEERING		5,107	5,273	5,426	5,643	3,894	4,155	4,268	4,362	9,001	9,428	9,694	10,005
INFORMATION TECHNOLOGY		36,477	40,876	40,742	41,022	3,418	3,344	3,275	3,415	39,895	44,220	44,017	44,437
OPERATIONS SUPPORT		33,039	36,895	37,077	37,853	831	861	776	851	33,870	37,756	37,853	38,704
SAFETY & CULTURE		3,107	3,157	3,160	3,164	127	109	110	110	3,233	3,266	3,270	3,274
SUSTAINABILITY & ENVIRONMENTAL		73	349	349	349	62	306	306	306	134	654	655	655
CUSTOMER & EXTERNAL RELATIONS		-	232	252	252	-	-	-	-	-	232	252	252
Totals		93,715	104,256	103,674	107,586	10,728	11,436	11,436	12,148	104,443	115,692	115,111	119,735

Functional Area	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
BUCU In (CorpCtr Reallocation) to SDGE	2,137	2,162	1,970	2,181	998	1,043	993	1,053	3,135	3,205	2,963	3,234

Functional Area	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
Overhead Credit	-	-	-	-	(25,172)	(26,247)	(25,953)	(26,542)	(25,172)	(26,247)	(25,953)	(26,542)

									2025	2026	2027	2028
TOTAL SDG&E Shared Services Forecast									82,406	92,650	92,120	96,427

Shared Services
Test Year 2028 General Rate Case

SOUTHERN CALIFORNIA GAS COMPANY
Shared Services Directs
Test Year 2028 General Rate Case

Incurred (100% Level Forecast)		2025				2026				2027				2028			
		L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
Functional Area	ADMINISTRATIVE & GENERAL	6,533	250	-	6,783	7,491	347	-	7,837	7,912	347	-	8,258	7,910	347	-	8,256
	CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CYBERSECURITY	538	3,662	-	4,200	555	3,256	-	3,811	446	2,941	-	3,387	541	5,951	-	6,492
	INFORMATION TECHNOLOGY	8,355	17,422	-	25,777	9,056	21,239	-	30,295	8,733	25,882	-	34,615	9,527	24,149	-	33,676
	OPERATIONS SUPPORT	1,645	26,258	-	27,903	1,749	25,718	2,074	29,541	1,811	9,625	2,157	13,593	1,798	20,562	2,243	24,603
	SAFETY & CULTURE	1,013	399	-	1,412	1,054	44	-	1,098	1,052	54	-	1,106	1,052	64	-	1,116
	CUSTOMER SERVICES	3,266	1,267	1	4,534	3,376	1,356	1	4,734	3,376	1,356	1	4,734	3,376	1,143	1	4,521
	GAS ENGINEERING & SYSTEM INTEGRITY	15,052	3,372	-	18,424	16,223	3,867	-	20,090	16,470	3,843	-	20,313	16,734	3,866	-	20,600
	GAS MAJOR PROJECTS	1,448	784	-	2,232	1,719	636	-	2,355	1,719	636	-	2,355	1,717	770	-	2,487
	GAS TRANSMISSION & STORAGE	12,534	2,508	-	15,042	13,280	2,406	-	15,686	14,180	2,817	-	16,997	14,703	3,104	-	17,807
	SUSTAINABILITY & ENVIRONMENTAL	1,871	130	-	2,001	2,059	132	-	2,191	2,059	134	-	2,193	2,059	136	-	2,195
Totals		52,255	56,052	1	108,308	56,562	59,001	2,075	117,638	57,758	47,635	2,158	107,551	59,417	60,092	2,244	121,753
	scg/ro	52,255	56,052	1		56,562	59,001	2,075		57,758	47,635	2,158		59,417	60,092	2,244	

Allocations Out		2025				2026				2027				2028			
		L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
Functional Area	ADMINISTRATIVE & GENERAL	1,703	97	-	1,800	2,023	140	-	2,163	2,158	140	-	2,298	2,158	140	-	2,298
	CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CYBERSECURITY	250	1,705	-	1,955	258	1,516	-	1,774	208	1,369	-	1,577	252	2,770	-	3,022
	INFORMATION TECHNOLOGY	1,950	6,355	-	8,305	1,947	6,088	-	8,034	1,828	6,178	-	8,006	1,936	6,329	-	8,266
	OPERATIONS SUPPORT	156	3,089	-	3,245	163	2,236	971	3,370	166	1,392	1,010	2,569	166	1,967	1,051	3,183
	SAFETY & CULTURE	114	80	-	194	119	2	-	121	118	5	-	123	118	7	-	125
	CUSTOMER SERVICES	145	51	0	196	150	54	0	204	150	54	0	204	150	47	0	196
	GAS ENGINEERING & SYSTEM INTEGRITY	1,334	250	-	1,584	1,394	248	-	1,642	1,411	248	-	1,659	1,411	253	-	1,664
	GAS MAJOR PROJECTS	1,032	719	-	1,751	1,227	555	-	1,781	1,227	555	-	1,781	1,226	689	-	1,914
	GAS TRANSMISSION & STORAGE	1,510	262	-	1,772	1,597	252	-	1,849	1,691	295	-	1,986	1,745	325	-	2,070
	SUSTAINABILITY & ENVIRONMENTAL	65	7	-	73	327	22	-	349	327	22	-	349	327	22	-	349
Totals		8,260	12,614	0	20,874	9,204	11,113	972	21,289	9,283	10,258	1,010	20,551	9,489	12,549	1,051	23,088
	scg/ro	8,260	12,614	0		9,204	11,113	972		9,283	10,258	1,010		9,489	12,549	1,051	

Shared Services
Test Year 2028 General Rate Case

SOUTHERN CALIFORNIA GAS COMPANY
Shared Services Directs
Test Year 2028 General Rate Case

Retained		2025				2026				2027				2028			
		L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
Functional Area																	
	ADMINISTRATIVE & GENERAL	4,830	153	-	4,983	5,467	207	-	5,674	5,754	207	-	5,960	5,751	207	-	5,958
	CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CYBERSECURITY	288	1,957	-	2,245	297	1,741	-	2,037	238	1,572	-	1,811	289	3,181	-	3,470
	INFORMATION TECHNOLOGY	6,405	11,067	-	17,472	7,109	15,152	-	22,261	6,905	19,705	-	26,609	7,590	17,820	-	25,410
	OPERATIONS SUPPORT	1,489	23,169	-	24,658	1,586	23,482	1,103	26,170	1,644	8,233	1,147	11,024	1,632	18,595	1,192	21,420
	SAFETY & CULTURE	899	319	-	1,218	936	41	-	977	934	49	-	983	934	57	-	991
	CUSTOMER SERVICES	3,121	1,216	1	4,338	3,227	1,302	1	4,530	3,227	1,302	1	4,530	3,227	1,097	1	4,324
	GAS ENGINEERING & SYSTEM INTEGRITY	13,718	3,122	-	16,840	14,830	3,619	-	18,448	15,059	3,595	-	18,654	15,324	3,613	-	18,937
	GAS MAJOR PROJECTS	416	65	-	481	492	81	-	573	492	81	-	573	491	81	-	572
	GAS TRANSMISSION & STORAGE	11,024	2,246	-	13,270	11,683	2,154	-	13,837	12,490	2,522	-	15,012	12,958	2,779	-	15,737
	SUSTAINABILITY & ENVIRONMENTAL	1,806	123	-	1,928	1,732	110	-	1,842	1,732	112	-	1,844	1,732	114	-	1,846
Totals		43,995	43,438	1	87,434	47,357	47,888	1,104	96,350	48,475	37,377	1,148	87,000	49,928	47,544	1,194	98,665
		scg/ro															

Allocations In		2025				2026				2027				2028			
		L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
Functional Area																	
	ADMINISTRATIVE & GENERAL	2,175	666	-	2,841	2,850	743	-	3,593	2,872	743	-	3,614	2,872	743	-	3,614
	CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	209	23	-	232	227	25	-	252	227	25	-	252
	CYBERSECURITY	3,895	1,716	-	5,611	4,112	1,794	-	5,906	3,566	1,469	-	5,035	3,775	2,832	-	6,607
	INFORMATION TECHNOLOGY	10,280	22,833	-	33,113	8,937	28,450	-	37,387	8,960	28,568	-	37,529	8,953	28,549	-	37,502
	OPERATIONS SUPPORT	1,431	2,534	-	3,965	1,644	2,115	-	3,759	1,644	2,124	-	3,768	1,644	2,133	-	3,777
	SAFETY & CULTURE	251	43	-	293	263	43	-	306	478	48	-	526	478	48	-	526
	CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	GAS ENGINEERING & SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	GAS MAJOR PROJECTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	GAS TRANSMISSION & STORAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals		18,032	27,792	-	45,824	18,016	33,167	-	51,183	17,747	32,976	-	50,723	17,948	34,329	-	52,278
		scg/ro															

Shared Services
Test Year 2028 General Rate Case

SOUTHERN CALIFORNIA GAS COMPANY
Shared Services Directs
Test Year 2028 General Rate Case

Total Net Shared Services (Directs)		2025				2026				2027				2028			
		L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
Functional Area																	
ADMINISTRATIVE & GENERAL		7,005	819	-	7,824	8,317	949	-	9,267	8,625	949	-	9,575	8,623	949	-	9,572
CUSTOMER & EXTERNAL RELATIONS		-	-	-	-	209	23	-	232	227	25	-	252	227	25	-	252
CYBERSECURITY		4,183	3,673	-	7,856	4,409	3,534	-	7,943	3,805	3,041	-	6,846	4,064	6,013	-	10,077
INFORMATION TECHNOLOGY		16,685	33,899	-	50,585	16,046	43,602	-	59,648	15,865	48,273	-	64,138	16,544	46,369	-	62,912
OPERATIONS SUPPORT		2,919	25,704	-	28,623	3,230	25,597	1,103	29,929	3,289	10,356	1,147	14,792	3,276	20,728	1,192	25,197
SAFETY & CULTURE		1,150	362	-	1,512	1,199	84	-	1,283	1,412	97	-	1,509	1,412	105	-	1,517
CUSTOMER SERVICES		3,121	1,216	1	4,338	3,227	1,302	1	4,530	3,227	1,302	1	4,530	3,227	1,097	1	4,324
GAS ENGINEERING & SYSTEM INTEGRITY		13,718	3,122	-	16,840	14,830	3,619	-	18,448	15,059	3,595	-	18,654	15,324	3,613	-	18,937
GAS MAJOR PROJECTS		416	65	-	481	492	81	-	573	492	81	-	573	491	81	-	572
GAS TRANSMISSION & STORAGE		11,024	2,246	-	13,270	11,683	2,154	-	13,837	12,490	2,522	-	15,012	12,958	2,779	-	15,737
SUSTAINABILITY & ENVIRONMENTAL		1,806	123	-	1,928	1,732	110	-	1,842	1,732	112	-	1,844	1,732	114	-	1,846
Totals		62,027	71,229	1	133,257	65,373	81,055	1,104	147,532	66,221	70,354	1,148	137,723	67,876	81,873	1,194	150,943

SOUTHERN CALIFORNIA GAS COMPANY
Billed Out, Plus Overheads
Test Year 2028 General Rate Case

YEAR 2025	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2025				2026				2027			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
TOTAL RETAINED AMOUNT	43,995	43,438	1	87,434	-	-	-	-	43,995	43,438	1	87,434
Allocations Out												
SDG&E												
ADMINISTRATIVE & GENERAL	1,702	97	-	1,799	1,560	27	-	1,587	3,262	124	-	3,385
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	235	1,600	-	1,835	215	446	-	662	450	2,046	-	2,497
INFORMATION TECHNOLOGY	1,884	6,064	-	7,948	1,726	1,692	-	3,418	3,611	7,756	-	11,366
OPERATIONS SUPPORT	145	2,502	-	2,648	133	698	-	831	279	3,200	-	3,479
SAFETY & CULTURE	114	80	-	194	104	22	-	127	218	102	-	320
CUSTOMER SERVICES	145	51	0	196	133	14	0	147	279	65	0	344
GAS ENGINEERING & SYSTEM INTEGRITY	1,334	250	-	1,584	1,222	70	-	1,292	2,556	320	-	2,876
GAS MAJOR PROJECTS	1,032	719	-	1,751	946	200	-	1,146	1,978	919	-	2,897
GAS TRANSMISSION & STORAGE	1,510	262	-	1,772	1,383	73	-	1,456	2,893	335	-	3,228
SUSTAINABILITY & ENVIRONMENTAL	65	7	-	73	60	2	-	62	125	9	-	134
Totals	8,167	11,632	0	19,799	7,483	3,245	0	10,728	15,650	14,877	0	30,527
Corporate Center												
ADMINISTRATIVE & GENERAL	1	0	-	1	1	0	-	1	1	0	-	1
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	15	105	-	120	15	29	-	45	31	134	-	165
INFORMATION TECHNOLOGY	65	277	-	342	65	77	-	142	129	354	-	484
OPERATIONS SUPPORT	11	587	-	597	11	164	-	175	22	750	-	772
SAFETY & CULTURE	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING & SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
GAS MAJOR PROJECTS	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION & STORAGE	-	-	-	-	-	-	-	-	-	-	-	-
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
Totals	92	968	-	1,060	92	270	-	362	183	1,238	-	1,422

SOUTHERN CALIFORNIA GAS COMPANY
Billed Out, Plus Overheads
Test Year 2028 General Rate Case

Unregulated Affiliates	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2025				2026				2027			
ADMINISTRATIVE & GENERAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	1	14	-	15	1	4	-	5	1	19	-	20
OPERATIONS SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-
SAFETY & CULTURE	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING & SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
GAS MAJOR PROJECTS	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION & STORAGE	-	-	-	-	-	-	-	-	-	-	-	-
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
Totals	1	14	-	15	1	4	-	5	1	19	-	20
TOTAL ALLOCATIONS OUT	8,260	12,614	0	20,874	7,575	3,519	0	11,095	15,835	16,134	0	31,969
scg/ro	8,260	12,614	0	20,874	7,575	3,519	0	11,095	15,835	16,134	0	31,969
TOTAL SDG&E Shared Services Forecast	52,255	56,052	1	108,308	7,575	3,519	0	11,095	59,830	59,571	1	119,403

<u>Overhead Rates</u>	<u>Year</u>	<u>Lab %</u>	<u>Nlab %</u>	<u>NSE %</u>
Bill to SDG&E	2025	91.62%	27.90%	27.90%
Bill to CorpCtr/Unregulated Affiliates	2025	99.83%	27.90%	27.90%

SOUTHERN CALIFORNIA GAS COMPANY
Billed Out, Plus Overheads
Test Year 2028 General Rate Case

YEAR 2026	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2026				2026				2026			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
TOTAL RETAINED AMOUNT	47,357	47,888	1,104	96,350	-	-	-	-	47,357	47,888	1,104	96,350
Allocations Out												
SDG&E												
ADMINISTRATIVE & GENERAL	2,022	140	-	2,162	1,851	39	-	1,890	3,873	179	-	4,052
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	242	1,423	-	1,665	222	397	-	619	464	1,820	-	2,284
INFORMATION TECHNOLOGY	1,882	5,812	-	7,694	1,723	1,621	-	3,344	3,605	7,433	-	11,038
OPERATIONS SUPPORT	150	1,677	917	2,744	137	468	256	861	288	2,145	1,173	3,605
SAFETY & CULTURE	119	2	-	121	108	1	-	109	227	3	-	230
CUSTOMER SERVICES	150	54	0	204	137	15	0	152	287	69	0	356
GAS ENGINEERING & SYSTEM INTEGRITY	1,394	248	-	1,642	1,276	69	-	1,345	2,669	318	-	2,987
GAS MAJOR PROJECTS	1,227	555	-	1,781	1,123	155	-	1,278	2,350	709	-	3,059
GAS TRANSMISSION & STORAGE	1,597	252	-	1,849	1,462	70	-	1,532	3,059	323	-	3,382
SUSTAINABILITY & ENVIRONMENTAL	327	22	-	349	300	6	-	306	627	28	-	654
Totals	9,110	10,185	917	20,213	8,339	2,841	256	11,436	17,449	13,026	1,173	31,649
Corporate Center												
ADMINISTRATIVE & GENERAL	1	0	-	1	1	0	-	1	2	0	-	2
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	16	93	-	109	16	26	-	42	32	119	-	151
INFORMATION TECHNOLOGY	63	262	-	324	62	73	-	135	125	335	-	460
OPERATIONS SUPPORT	13	559	54	626	13	156	15	184	26	715	69	810
SAFETY & CULTURE	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING & SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
GAS MAJOR PROJECTS	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION & STORAGE	-	-	-	-	-	-	-	-	-	-	-	-
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
Totals	93	914	54	1,061	92	255	15	362	185	1,169	69	1,423

SOUTHERN CALIFORNIA GAS COMPANY
Billed Out, Plus Overheads
Test Year 2028 General Rate Case

Unregulated Affiliates	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2026				2026				2026			
ADMINISTRATIVE & GENERAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	2	14	-	16	2	4	-	6	4	18	-	21
OPERATIONS SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-
SAFETY & CULTURE	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING & SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
GAS MAJOR PROJECTS	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION & STORAGE	-	-	-	-	-	-	-	-	-	-	-	-
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
Totals	2	14	-	16	2	4	-	6	4	18	-	21
TOTAL ALLOCATIONS OUT	9,204	11,113	972	21,289	8,434	3,099	271	11,804	17,638	14,212	1,242	33,093
scg/ro	9,204	11,113	972		8,434	3,099	271					
TOTAL SDG&E Shared Services Forecast	56,562	59,001	2,075	117,638	8,434	3,099	271	11,804	64,995	62,100	2,346	129,442

<u>Overhead Rates</u>	<u>Year</u>	<u>Lab %</u>	<u>Nlab %</u>	<u>NSE %</u>
Bill to SDG&E	2026	91.54%	27.89%	27.89%
Bill to CorpCtr/Unregulated Affiliates	2026	99.75%	27.89%	27.89%

SOUTHERN CALIFORNIA GAS COMPANY
Billed Out, Plus Overheads
Test Year 2028 General Rate Case

YEAR 2027	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2027				2027				2027			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
TOTAL RETAINED AMOUNT	48,475	37,377	1,148	87,000	-	-	-	-	48,475	37,377	1,148	87,000
Allocations Out												
SDG&E												
ADMINISTRATIVE & GENERAL	2,157	140	-	2,297	1,974	39	-	2,013	4,131	179	-	4,310
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	195	1,285	-	1,480	178	358	-	537	373	1,644	-	2,017
INFORMATION TECHNOLOGY	1,765	5,950	-	7,715	1,616	1,659	-	3,275	3,381	7,609	-	10,989
OPERATIONS SUPPORT	151	1,332	954	2,437	139	371	266	776	290	1,703	1,220	3,214
SAFETY & CULTURE	118	5	-	123	108	1	-	110	226	6	-	232
CUSTOMER SERVICES	150	54	0	204	137	15	0	152	287	69	0	356
GAS ENGINEERING & SYSTEM INTEGRITY	1,411	248	-	1,659	1,291	69	-	1,361	2,702	318	-	3,020
GAS MAJOR PROJECTS	1,227	555	-	1,781	1,123	155	-	1,278	2,350	709	-	3,059
GAS TRANSMISSION & STORAGE	1,691	295	-	1,986	1,547	82	-	1,630	3,238	377	-	3,615
SUSTAINABILITY & ENVIRONMENTAL	327	22	-	349	300	6	-	306	627	28	-	655
Totals	9,192	9,885	954	20,031	8,413	2,757	266	11,436	17,605	12,642	1,220	31,467
Corporate Center												
ADMINISTRATIVE & GENERAL	1	0	-	1	1	0	-	1	2	0	-	2
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	13	84	-	97	13	23	-	36	25	108	-	133
INFORMATION TECHNOLOGY	61	214	-	275	61	60	-	121	123	274	-	396
OPERATIONS SUPPORT	15	60	56	131	15	17	16	47	30	77	72	179
SAFETY & CULTURE	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING & SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
GAS MAJOR PROJECTS	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION & STORAGE	-	-	-	-	-	-	-	-	-	-	-	-
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
Totals	90	358	56	505	90	100	16	206	180	458	72	711

SOUTHERN CALIFORNIA GAS COMPANY
Billed Out, Plus Overheads
Test Year 2028 General Rate Case

Unregulated Affiliates	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2027				2027				2027			
ADMINISTRATIVE & GENERAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	1	14	-	16	1	4	-	5	3	18	-	21
OPERATIONS SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-
SAFETY & CULTURE	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING & SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
GAS MAJOR PROJECTS	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION & STORAGE	-	-	-	-	-	-	-	-	-	-	-	-
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
Totals	1	14	-	16	1	4	-	5	3	18	-	21
TOTAL ALLOCATIONS OUT	9,283	10,258	1,010	20,551	8,505	2,861	282	11,647	17,788	13,119	1,292	32,199
scg/ro	9,283	10,258	1,010		8,505	2,861	282					
TOTAL SDG&E Shared Services Forecast	57,758	47,635	2,158	107,551	8,505	2,861	282	11,647	66,262	50,496	2,440	119,199

<u>Overhead Rates</u>	<u>Year</u>	<u>Lab %</u>	<u>Nlab %</u>	<u>NSE %</u>
Bill to SDG&E	2027	91.53%	27.89%	27.89%
Bill to CorpCtr/Unregulated Affiliates	2027	99.74%	27.89%	27.89%

SOUTHERN CALIFORNIA GAS COMPANY
Billed Out, Plus Overheads
Test Year 2028 General Rate Case

YEAR 2028	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2028				2028				2028			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
TOTAL RETAINED AMOUNT	49,928	47,544	1,194	98,665	-	-	-	-	49,928	47,544	1,194	98,665
Allocations Out												
SDG&E												
ADMINISTRATIVE & GENERAL	2,156	140	-	2,296	1,974	39	-	2,013	4,130	179	-	4,309
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	236	2,600	-	2,836	216	725	-	941	453	3,325	-	3,778
GAS MAJOR PROJECTS	1,874	6,094	-	7,968	1,715	1,700	-	3,415	3,590	7,793	-	11,383
INFORMATION TECHNOLOGY	151	1,564	992	2,708	138	436	277	851	290	2,001	1,269	3,559
OPERATIONS SUPPORT	118	7	-	125	108	2	-	110	226	9	-	235
SAFETY & CULTURE	150	47	0	196	137	13	0	150	287	59	0	347
CUSTOMER SERVICES	1,411	248	-	1,659	1,291	69	-	1,360	2,702	317	-	3,019
GAS ENGINEERING & SYSTEM INTEGRITY	1,226	689	-	1,914	1,122	192	-	1,314	2,347	881	-	3,228
GAS TRANSMISSION & STORAGE	1,745	325	-	2,070	1,597	91	-	1,688	3,342	416	-	3,758
SUSTAINABILITY & ENVIRONMENTAL	327	22	-	349	300	6	-	306	627	28	-	655
Totals	9,395	11,735	992	22,122	8,599	3,273	277	12,148	17,993	15,008	1,269	34,270
Corporate Center												
ADMINISTRATIVE & GENERAL	2	0	-	2	2	0	-	2	4	0	-	4
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	15	170	-	186	15	47	-	63	31	218	-	249
INFORMATION TECHNOLOGY	61	221	-	282	61	62	-	123	122	283	-	405
OPERATIONS SUPPORT	15	402	59	475	15	112	16	143	29	515	75	619
SAFETY & CULTURE	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING & SYSTEM INTEGRITY	-	5	-	5	-	1	-	1	-	6	-	6
GAS MAJOR PROJECTS	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION & STORAGE	-	-	-	-	-	-	-	-	-	-	-	-
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
Totals	93	799	59	951	93	223	16	332	186	1,022	75	1,283

SOUTHERN CALIFORNIA GAS COMPANY
Billed Out, Plus Overheads
Test Year 2028 General Rate Case

Unregulated Affiliates	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2028				2028				2028			
ADMINISTRATIVE & GENERAL	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER & EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	1	14	-	16	1	4	-	5	3	18	-	21
OPERATIONS SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-
SAFETY & CULTURE	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING & SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
GAS MAJOR PROJECTS	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION & STORAGE	-	-	-	-	-	-	-	-	-	-	-	-
SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
Totals	1	14	-	16	1	4	-	5	3	18	-	21
TOTAL ALLOCATIONS OUT	9,489	12,549	1,051	23,088	8,693	3,500	293	12,486	18,182	16,048	1,344	35,574
scg/ro	9,489	12,549	1,051		8,693	3,500	293					
TOTAL SDG&E Shared Services Forecast	59,417	60,092	2,244	121,753	8,693	3,500	293	12,486	68,110	63,592	2,537	134,239

<u>Overhead Rates</u>	<u>Year</u>	<u>Lab %</u>	<u>Nlab %</u>	<u>NSE %</u>
Bill to SDG&E	2028	91.53%	27.89%	27.89%
Bill to CorpCtr/Unregulated Affiliates	2028	99.74%	27.89%	27.89%

SOUTHERN CALIFORNIA GAS COMPANY
Corporate Center, Business Unit Charge-Up (BCU)
Test Year 2028 General Rate Case

Corporate Center Reallocation		Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Costs to CorpCtr		2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
From SCG		1,060	1,061	505	951	362	362	206	332	1,422	1,423	711	1,283
From SDG&E		5,332	4,150	4,119	4,206	2,622	2,153	2,125	2,158	7,954	6,302	6,244	6,363
Total Costs supporting CorpCtr		6,392	5,210	4,624	5,157	2,984	2,515	2,330	2,490	9,376	7,725	6,954	7,646

Reallocation Factors	2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
SCG	40.09%	49.07%	49.79%	50.14%	40.09%	49.07%	49.79%	50.14%				
SDG&E	33.44%	41.49%	42.60%	42.30%	33.44%	41.49%	42.60%	42.30%				
Unreg Affiliates	26.47%	9.44%	7.61%	7.56%	26.47%	9.44%	7.61%	7.56%				
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				

Costs allocated back from CorpCtr		Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Costs allocated back from CorpCtr		2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
To SCG		2,562	2,557	2,302	2,585	1,196	1,234	1,160	1,248	3,759	3,791	3,463	3,834
To SDG&E		2,137	2,162	1,970	2,181	998	1,043	993	1,053	3,135	3,205	2,963	3,234
To Unreg Affiliates		1,692	492	352	390	790	237	177	188	2,482	729	529	578
Total Costs returned from CorpCtr		6,392	5,210	4,624	5,157	2,984	2,515	2,330	2,490	9,376	7,725	6,954	7,646
scg/ro		2,562	2,557	2,302	2,585	1,196	1,234	1,160	1,248				
sdge/ro		2,137	2,162	1,970	2,181	998	1,043	993	1,053				

SOUTHERN CALIFORNIA GAS COMPANY
Total Net Forecast (with Summary by Functional Area)
Test Year 2028 General Rate Case

	(A)				(B)				(C) = A + B			
	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
TOTAL COMPANY SUMMARY	2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
RETAINED	87,434	96,350	87,000	98,665	-	-	-	-	87,434	96,350	87,000	98,665
ALLOCATIONS IN												
SDG&E	45,824	51,183	50,723	52,278	23,636	25,179	24,890	25,465	69,460	76,361	75,613	77,743
BUCU	2,562	2,557	2,302	2,585	1,196	1,234	1,160	1,248	3,759	3,791	3,463	3,834
TOTAL ALLOCATIONS IN	48,386	53,739	53,025	54,863	24,833	26,413	26,050	26,714	73,219	80,152	79,076	81,577
OVERHEAD CREDIT												
Gross Amount	-	-	-	-	(11,095)	(11,804)	(11,647)	(12,486)	(11,095)	(11,804)	(11,647)	(12,486)
[Less] Payroll Tax & Supplemental Labor	-	-	-	-	608	671	676	691	608	671	676	691
ADJUSTED OVERHEAD CREDIT	-	-	-	-	(10,487)	(11,132)	(10,971)	(11,795)	(10,487)	(11,132)	(10,971)	(11,795)
					scg/ro	(10,487)	(11,132)	(10,971)	(11,795)			
TOTAL SCG SHARED SERVICES FORECAST	135,820	150,089	140,025	153,528	14,346	15,280	15,079	14,919	150,166	165,369	155,104	168,447

Retained		Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Functional Area		2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
ADMINISTRATIVE & GENERAL		4,983	5,674	5,960	5,958	-	-	-	-	4,983	5,674	5,960	5,958
CUSTOMER & EXTERNAL RELATIONS		-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY		2,245	2,037	1,811	3,470	-	-	-	-	2,245	2,037	1,811	3,470
INFORMATION TECHNOLOGY		17,472	22,261	26,609	25,410	-	-	-	-	17,472	22,261	26,609	25,410
OPERATIONS SUPPORT		24,658	26,170	11,024	21,420	-	-	-	-	24,658	26,170	11,024	21,420
SAFETY & CULTURE		1,218	977	983	991	-	-	-	-	1,218	977	983	991
CUSTOMER SERVICES		4,338	4,530	4,530	4,324	-	-	-	-	4,338	4,530	4,530	4,324
GAS ENGINEERING & SYSTEM INTEGRITY		16,840	18,448	18,654	18,937	-	-	-	-	16,840	18,448	18,654	18,937
GAS MAJOR PROJECTS		481	573	573	572	-	-	-	-	481	573	573	572
GAS TRANSMISSION & STORAGE		13,270	13,837	15,012	15,737	-	-	-	-	13,270	13,837	15,012	15,737
SUSTAINABILITY & ENVIRONMENTAL		1,928	1,842	1,844	1,846	-	-	-	-	1,928	1,842	1,844	1,846
Totals		87,434	96,350	87,000	98,665	-	-	-	-	87,434	96,350	87,000	98,665

SOUTHERN CALIFORNIA GAS COMPANY
Total Net Forecast (with Summary by Functional Area)
Test Year 2028 General Rate Case

Allocations In (SDG&E)		Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Functional Area		2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
	ADMINISTRATIVE & GENERAL	2,841	3,593	3,614	3,614	2,082	2,694	2,713	2,714	4,923	6,287	6,327	6,328
	CUSTOMER & EXTERNAL RELATIONS	-	232	252	252	-	188	204	204	-	420	456	456
	CYBERSECURITY	5,611	5,906	5,035	6,607	3,879	4,094	3,526	4,100	9,490	10,000	8,561	10,707
	INFORMATION TECHNOLOGY	33,113	37,387	37,529	37,502	15,475	15,924	15,978	15,974	48,588	53,311	53,506	53,476
	OPERATIONS SUPPORT	3,965	3,759	3,768	3,777	1,970	2,037	2,039	2,043	5,935	5,796	5,807	5,820
	SAFETY & CULTURE	293	306	526	526	230	242	430	430	524	548	955	956
	CUSTOMER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
	GAS ENGINEERING & SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
	GAS MAJOR PROJECTS	-	-	-	-	-	-	-	-	-	-	-	-
	GAS TRANSMISSION & STORAGE	-	-	-	-	-	-	-	-	-	-	-	-
	SUSTAINABILITY & ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
Totals		45,824	51,183	50,723	52,278	23,636	25,179	24,890	25,465	69,460	76,361	75,613	77,743

Net Shared Services		Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Functional Area		2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
	ADMINISTRATIVE & GENERAL	7,824	9,267	9,575	9,572	2,082	2,694	2,713	2,714	9,906	11,961	12,287	12,287
	CUSTOMER & EXTERNAL RELATIONS	-	232	252	252	-	188	204	204	-	420	456	456
	CYBERSECURITY	7,856	7,943	6,846	10,077	3,879	4,094	3,526	4,100	11,735	12,037	10,372	14,177
	INFORMATION TECHNOLOGY	50,585	59,648	64,138	62,912	15,475	15,924	15,978	15,974	66,060	75,572	80,116	78,886
	OPERATIONS SUPPORT	28,623	29,929	14,792	25,197	1,970	2,037	2,039	2,043	30,593	31,966	16,831	27,240
	SAFETY & CULTURE	1,512	1,283	1,509	1,517	230	242	430	430	1,742	1,525	1,938	1,947
	CUSTOMER SERVICES	4,338	4,530	4,530	4,324	-	-	-	-	4,338	4,530	4,530	4,324
	GAS ENGINEERING & SYSTEM INTEGRITY	16,840	18,448	18,654	18,937	-	-	-	-	16,840	18,448	18,654	18,937
	GAS MAJOR PROJECTS	481	573	573	572	-	-	-	-	481	573	573	572
	GAS TRANSMISSION & STORAGE	13,270	13,837	15,012	15,737	-	-	-	-	13,270	13,837	15,012	15,737
	SUSTAINABILITY & ENVIRONMENTAL	1,928	1,842	1,844	1,846	-	-	-	-	1,928	1,842	1,844	1,846
Totals		133,257	147,532	137,723	150,943	23,636	25,179	24,890	25,465	156,894	172,711	162,613	176,408

Functional Area	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
BUCU In (CorpCtr Reallocation) to SCG	2,562	2,557	2,302	2,585	1,196	1,234	1,160	1,248	3,759	3,791	3,463	3,834

Functional Area	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028
Overhead Credit	-	-	-	-	(10,487)	(11,132)	(10,971)	(11,795)	(10,487)	(11,132)	(10,971)	(11,795)

TOTAL SCG Shared Services Forecast	2025	2026	2027	2028
	150,166	165,369	155,104	168,447

**SAN DIEGO GAS & ELECTRIC
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Asset Class	Functional Area	Project Description	In-Service-Date	Retained	SCG%	SECC%	%
Shared Electric Communications	Information Technology	A09250.011 Network Resiliency Platform	12/31/2027	68%	27%	5%	0%
Shared Electric Communications	Information Technology	B09250.008 Substation & Field Communications Compliance	12/31/2026	60%	40%	0%	0%
Shared Electric Communications	Information Technology	B09250.017 Substation & Field Communications Compliance	12/31/2027	60%	40%	0%	0%
Shared Electric Communications	Information Technology	E09080.002 IT Foundational Systems	12/31/2026	57%	39%	4%	0%
Shared Common Software 2 - 5 Year Life	Cybersecurity	A09060.001 RAMP - CYBER - SDGE - PERIMETER DEFENSES	11/30/2028	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Cybersecurity	B09060.001 RAMP - CYBER - SDGE - INTERNAL DEFENSES	11/30/2028	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Cybersecurity	B09060.003 RAMP - CYBER - SDGE - INTERNAL DEFENSES	12/31/2027	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Cybersecurity	B09060.004 RAMP - CYBER - SDGE - INTERNAL DEFENSES	12/31/2027	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Cybersecurity	B09060.005 RAMP - CYBER - SDGE - INTERNAL DEFENSES	4/30/2028	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Cybersecurity	B09060.007 RAMP - CYBER - SDGE - INTERNAL DEFENSES	12/31/2028	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Cybersecurity	B09060.009 RAMP - CYBER - SDGE - INTERNAL DEFENSES	12/31/2028	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Cybersecurity	C09060.001 RAMP - CYBER - SDGE - SENSITIVE DATA PROTECTION	11/30/2028	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Cybersecurity	D09060.001 RAMP - CYBER - SDGE - OPERATIONAL TECHNOLOGY (OT) C	4/30/2028	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Cybersecurity	D09060.006 RAMP - CYBER - SDGE - OPERATIONAL TECHNOLOGY (OT) C	12/31/2027	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Cybersecurity	D09060.007 RAMP - CYBER - SDGE - OPERATIONAL TECHNOLOGY (OT) C	12/31/2028	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Cybersecurity	D09060.011 RAMP - CYBER - SDGE - OPERATIONAL TECHNOLOGY (OT) C	12/31/2027	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Cybersecurity	D09060.012 RAMP - CYBER - SDGE - OPERATIONAL TECHNOLOGY (OT) C	12/31/2028	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Cybersecurity	E09060.003 RAMP - CYBER - SDGE - INFRASTRUCTURE AND PLATFORMS	11/30/2028	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Cybersecurity	F09060.001 RAMP - CYBER - SDGE - EMERGING THREAT DEFENSES	12/31/2028	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Cybersecurity	F09060.003 RAMP - CYBER - SDGE - EMERGING THREAT DEFENSES	12/31/2028	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Cybersecurity	F09060.005 RAMP - CYBER - SDGE - EMERGING THREAT DEFENSES	11/30/2028	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Information Technology	A09080.002 Data Center & Compute Lifecycle	12/31/2027	57%	39%	4%	0%
Shared Common Software 2 - 5 Year Life	Information Technology	B09070.001 Cloud Enablement and Automation	12/31/2026	68%	27%	5%	0%
Shared Common Software 2 - 5 Year Life	Information Technology	B09070.002 Cloud Enablement and Automation	12/31/2027	68%	27%	5%	0%
Shared Common Software 2 - 5 Year Life	Information Technology	B09070.003 Cloud Enablement and Automation	12/31/2028	68%	27%	5%	0%
Shared Common Software 2 - 5 Year Life	Information Technology	B09080.001 Cloud Platform and Automation	12/31/2026	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Information Technology	B09080.002 Cloud Platform and Automation	12/31/2026	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Information Technology	B09080.003 Cloud Platform and Automation	12/31/2027	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Information Technology	B09080.004 Cloud Platform and Automation	12/31/2028	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Information Technology	B09080.005 Cloud Platform and Automation	4/30/2028	64%	18%	18%	0%
Shared Common Software 2 - 5 Year Life	Information Technology	B09080.006 Cloud Platform and Automation	4/30/2028	64%	18%	18%	0%
Shared Common Software 2 - 5 Year Life	Information Technology	B09080.011 Cloud Platform and Automation	12/31/2026	57%	39%	4%	0%
Shared Common Software 2 - 5 Year Life	Information Technology	B09090.002 Data & Analytics Foundations	12/31/2026	80%	17%	3%	0%
Shared Common Software 2 - 5 Year Life	Information Technology	B09090.003 Data & Analytics Foundations	12/31/2026	80%	17%	3%	0%
Shared Common Software 2 - 5 Year Life	Information Technology	B09090.004 Data & Analytics Foundations	12/31/2027	80%	17%	3%	0%
Shared Common Software 2 - 5 Year Life	Information Technology	B09090.006 Data & Analytics Foundations	12/31/2028	80%	17%	3%	0%
Shared Common Software 2 - 5 Year Life	Information Technology	B09090.007 Data & Analytics Foundations	12/31/2028	80%	17%	3%	0%
Shared Common Software 2 - 5 Year Life	Information Technology	B09250.007 Substation & Field Communications Compliance	12/31/2026	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Information Technology	B09250.016 Substation & Field Communications Compliance	12/31/2027	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Information Technology	E09090.001 Supply Chain & Supply Management	12/31/2026	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Information Technology	E09090.003 Supply Chain & Supply Management	3/31/2028	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Information Technology	E09090.007 Supply Chain & Supply Management	12/31/2028	60%	40%	0%	0%
Shared Common Software 2 - 5 Year Life	Information Technology	I09070.001 Enterprise Application and Testing Platforms	12/31/2026	60%	30%	10%	0%
Shared Common Software 2 - 5 Year Life	Information Technology	I09070.002 Enterprise Application and Testing Platforms	12/31/2026	60%	30%	10%	0%
Shared Common Software 2 - 5 Year Life	Information Technology	I09070.003 Enterprise Application and Testing Platforms	12/31/2027	60%	30%	10%	0%

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Asset Class	Functional Area	Project Description	In-Service-Date	Retained	SCG%	SECC%	%
Shared Common Software 2 - 5 Year Life	Information Technology	I09070.004 Enterprise Application and Testing Platforms	12/31/2027	60%	30%	10%	0%
Shared Common Software 2 - 5 Year Life	Information Technology	I09070.005 Enterprise Application and Testing Platforms	12/31/2028	60%	30%	10%	0%
Shared Common Software 2 - 5 Year Life	Information Technology	I09070.006 Enterprise Application and Testing Platforms	12/31/2028	60%	30%	10%	0%
Shared Common IT Hardware	Cybersecurity	A09060.004 RAMP - CYBER - SDGE - PERIMETER DEFENSES	12/31/2027	60%	40%	0%	0%
Shared Common IT Hardware	Cybersecurity	D09060.004 RAMP - CYBER - SDGE - OPERATIONAL TECHNOLOGY	12/31/2028	60%	40%	0%	0%
Shared Common IT Hardware	Information Technology	A09080.001 Data Center & Compute Lifecycle	12/31/2026	57%	39%	4%	0%
Shared Common IT Hardware	Information Technology	A09080.003 Data Center & Compute Lifecycle	12/31/2027	57%	39%	4%	0%
Shared Common IT Hardware	Information Technology	A09080.004 Data Center & Compute Lifecycle	12/31/2027	57%	39%	4%	0%
Shared Common IT Hardware	Information Technology	A09250.013 Network Resiliency Platform	12/31/2027	68%	27%	5%	0%
Shared Common IT Hardware	Information Technology	A09250.019 Network Resiliency Platform	3/31/2028	68%	27%	5%	0%
Shared Common IT Hardware	Information Technology	B09080.012 Cloud Platform and Automation	12/31/2026	57%	39%	4%	0%
Shared Common Structures & Improvements	Operations Support	00707A.001 CP Site Security Improvements	12/31/2026	98%	1%	1%	0%
Shared Common Structures & Improvements	Operations Support	00707B.001 SDG&E Security Systems Tech Refresh	6/30/2028	98%	1%	1%	0%
Shared Common Structures & Improvements	Operations Support	007080.002 COMM. PLANT BLKT-INFRASTRUCTURE & RELIAB	4/30/2026	44%	48%	8%	0%
Shared Common Structures & Improvements	Operations Support	00708A.001 RBDC UPS A&B Replacement	12/31/2026	50%	47%	2%	1%
Shared Common Structures & Improvements	Operations Support	00708B.001 RBDC UPS A&B HVAC Improvements	6/30/2026	50%	47%	2%	1%
Shared Common Structures & Improvements	Operations Support	00709A.001 CP6-1 Project Office Tenant Improvement	12/31/2026	98%	1%	1%	0%
Shared Common Structures & Improvements	Operations Support	00709H.001 CP6-1 TI EOC Space	6/30/2028	98%	1%	1%	0%

SOUTHERN CALIFORNIA GAS COMPANY
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Asset Class	Functional Area	Project Description	In-Service-Date	Retained	SDGE%	SECC%	UNREGS%
General Plant - Communications 5 Yr	Information Technology	A07730.008 Network Resiliency Platforms	12/31/2028	51%	45%	4%	0%
General Plant - Communications 5 Yr	Information Technology	A07730.012 Network Resiliency Platforms	12/31/2027	55%	45%	0%	0%
General Plant - Communications 5 Yr	Information Technology	D07700.013 Workspace Endpoints	12/31/2026	53%	44%	3%	0%
General Plant - Communications 5 Yr	Information Technology	E07710.001 IT Foundational Systems	12/31/2026	57%	39%	4%	0%
General Plant - Communications 5 Yr	Information Technology	E07710.002 IT Foundational Systems	12/31/2026	57%	39%	4%	0%
General Plant - Communications 5 Yr	Information Technology	E07710.003 IT Foundational Systems	12/31/2027	57%	39%	4%	0%
General Plant - Communications 5 Yr	Information Technology	E07710.004 IT Foundational Systems	12/31/2028	57%	39%	4%	0%
General Plant - Communications 5 Yr	Information Technology	E07710.009 IT Foundational Systems	12/31/2027	57%	39%	4%	0%
General Plant - Communications 5 Yr	Information Technology	E07710.010 IT Foundational Systems	12/31/2028	57%	39%	4%	0%
General Plant - Communications 5 Yr	Information Technology	E07710.011 IT Foundational Systems	12/31/2027	57%	39%	4%	0%
General Plant - Misc	Gas Major Projects	A05900.001 Blowdown Reduction - Equipment	6/30/2028	91%	9%	0%	0%
General Plant - Computer Hardware	Information Technology	A07710.001 Data Center & Compute Lifecycle	10/31/2028	57%	39%	4%	0%
General Plant - Computer Hardware	Information Technology	A07710.002 Data Center & Compute Lifecycle	10/31/2027	57%	39%	4%	0%
General Plant - Computer Hardware	Information Technology	A07710.003 Data Center & Compute Lifecycle	8/31/2026	57%	39%	4%	0%
General Plant - Computer Hardware	Information Technology	A07710.004 Data Center & Compute Lifecycle	10/31/2026	57%	39%	4%	0%
General Plant - Computer Hardware	Information Technology	A07710.005 Data Center & Compute Lifecycle	12/31/2027	57%	39%	4%	0%
General Plant - Computer Hardware	Information Technology	A07710.013 Data Center & Compute Lifecycle	12/31/2027	57%	39%	4%	0%
General Plant - Computer Hardware	Information Technology	A07710.014 Data Center & Compute Lifecycle	12/31/2028	57%	39%	4%	0%
General Plant - Computer Hardware	Information Technology	A07710.015 Data Center & Compute Lifecycle	12/31/2028	57%	39%	4%	0%
General Plant - Computer Hardware	Information Technology	A07710.017 Data Center & Compute Lifecycle	12/31/2028	57%	39%	4%	0%
General Plant - Computer Hardware	Cybersecurity	C07450.005 RAMP - CYBER - SCG - OPERATIONAL TECHNOLOGY (OT) CYBERSECURITY	12/31/2027	60%	40%	0%	0%
General Plant - Computer Hardware	Cybersecurity	C07450.009 RAMP - CYBER - SCG - OPERATIONAL TECHNOLOGY (OT) CYBERSECURITY	12/31/2028	60%	40%	0%	0%
General Plant - Computer Hardware	Information Technology	C07560.003 Enterprise Supply Chain & Supply Management	3/31/2026	61%	39%	0%	0%
General Plant - Computer Hardware	Information Technology	C07560.005 Enterprise Supply Chain & Supply Management	12/31/2027	61%	39%	0%	0%
General Plant - Computer Hardware	Information Technology	C07710.001 Data Protection & Recovery	12/31/2027	57%	39%	4%	0%
General Plant - Computer Hardware	Information Technology	C07710.002 Data Protection & Recovery	11/30/2028	57%	39%	4%	0%
General Plant - Computer Hardware	Information Technology	C07710.003 Data Protection & Recovery	12/31/2028	57%	39%	4%	0%
General Plant - Computer Hardware	Information Technology	C07710.005 Data Protection & Recovery	11/30/2027	57%	39%	4%	0%
General Plant - Computer Hardware	Information Technology	D07690.016 Customer Analytics & Notifications	12/31/2028	70%	30%	0%	0%
General Plant - Computer Hardware	Information Technology	E07710.005 IT Foundational Systems	12/31/2028	57%	39%	4%	0%
General Plant - Computer Hardware	Information Technology	E07710.006 IT Foundational Systems	12/31/2027	57%	39%	4%	0%
General Plant - Computer Hardware	Information Technology	F07530.003 Work Management Program Next Generation Field Service Delivery	8/31/2027	90%	10%	0%	0%
General Plant - Software 2-4 Yrs	Information Technology	D07700.007 Workspace Endpoints	12/31/2027	53%	44%	3%	0%
General Plant - Software 2-4 Yrs	Information Technology	D07700.008 Workspace Endpoints	12/31/2028	53%	44%	3%	0%
General Plant - Software 2-4 Yrs	Information Technology	E07560.039 Enterprise Resource Planning (ERP)	12/31/2028	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	007450.001 RAMP - CYBER - SCG - INFRASTRUCTURE AND PLATFORMS SECURITY LIFECYCLE MANAGEMENT	7/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	007450.002 RAMP - CYBER - SCG - INFRASTRUCTURE AND PLATFORMS SECURITY LIFECYCLE MANAGEMENT	7/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	007450.003 RAMP - CYBER - SCG - INFRASTRUCTURE AND PLATFORMS SECURITY LIFECYCLE MANAGEMENT	10/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	007450.004 RAMP - CYBER - SCG - INFRASTRUCTURE AND PLATFORMS SECURITY LIFECYCLE MANAGEMENT	10/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	007450.005 RAMP - CYBER - SCG - INFRASTRUCTURE AND PLATFORMS SECURITY LIFECYCLE MANAGEMENT	12/31/2027	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	007450.006 RAMP - CYBER - SCG - INFRASTRUCTURE AND PLATFORMS SECURITY LIFECYCLE MANAGEMENT	12/31/2027	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	007450.007 RAMP - CYBER - SCG - INFRASTRUCTURE AND PLATFORMS SECURITY LIFECYCLE MANAGEMENT	11/30/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	A07450.001 RAMP - CYBER - SCG - PERIMETER DEFENSES	3/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	A07450.002 RAMP - CYBER - SCG - PERIMETER DEFENSES	6/30/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	A07450.003 RAMP - CYBER - SCG - PERIMETER DEFENSES	6/30/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	A07450.004 RAMP - CYBER - SCG - PERIMETER DEFENSES	12/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	A07450.005 RAMP - CYBER - SCG - PERIMETER DEFENSES	12/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	A07450.006 RAMP - CYBER - SCG - PERIMETER DEFENSES	12/31/2027	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	A07450.007 RAMP - CYBER - SCG - PERIMETER DEFENSES	12/31/2027	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	A07450.008 RAMP - CYBER - SCG - PERIMETER DEFENSES	11/30/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	A07450.009 RAMP - CYBER - SCG - PERIMETER DEFENSES	12/31/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	A07450.010 RAMP - CYBER - SCG - PERIMETER DEFENSES	12/31/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	A07530.001 Asset Planning, Design and Construction	6/30/2026	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	A07530.002 Asset Planning, Design and Construction	12/31/2026	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	A07530.004 Asset Planning, Design and Construction	3/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	A07710.018 Data Center & Compute Lifecycle	12/31/2028	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	Information Technology	A07730.013 Network Resiliency Platforms	12/31/2027	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	B07450.001 RAMP - CYBER - SCG - INTERNAL DEFENSES	6/30/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	B07450.002 RAMP - CYBER - SCG - INTERNAL DEFENSES	12/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	B07450.003 RAMP - CYBER - SCG - INTERNAL DEFENSES	12/31/2026	60%	40%	0%	0%

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Asset Class	Functional Area	Project Description	In-Service-Date	Retained	SDGE%	SECC%	UNREGS%
General Plant - Software 5-8 Yrs	Cybersecurity	B07450.004 RAMP - CYBER - SCG - INTERNAL DEFENSES	12/31/2027	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	B07450.005 RAMP - CYBER - SCG - INTERNAL DEFENSES	12/31/2027	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	B07450.006 RAMP - CYBER - SCG - INTERNAL DEFENSES	4/30/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	B07450.007 RAMP - CYBER - SCG - INTERNAL DEFENSES	11/30/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	B07450.008 RAMP - CYBER - SCG - INTERNAL DEFENSES	12/31/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	B07450.009 RAMP - CYBER - SCG - INTERNAL DEFENSES	12/31/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	B07760.001 Records and Content Management	12/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	B07760.005 Records and Content Management	1/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	B07760.007 Records and Content Management	1/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	B07760.010 Records and Content Management	1/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	B07760.017 Records and Content Management	1/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	C07450.001 RAMP - CYBER - SCG - OPERATIONAL TECHNOLOGY (OT) CYBERSECURITY	3/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	C07450.002 RAMP - CYBER - SCG - OPERATIONAL TECHNOLOGY (OT) CYBERSECURITY	12/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	C07450.003 RAMP - CYBER - SCG - OPERATIONAL TECHNOLOGY (OT) CYBERSECURITY	12/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	C07450.004 RAMP - CYBER - SCG - OPERATIONAL TECHNOLOGY (OT) CYBERSECURITY	3/31/2027	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	C07450.006 RAMP - CYBER - SCG - OPERATIONAL TECHNOLOGY (OT) CYBERSECURITY	12/31/2027	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	C07450.007 RAMP - CYBER - SCG - OPERATIONAL TECHNOLOGY (OT) CYBERSECURITY	12/31/2027	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	C07450.008 RAMP - CYBER - SCG - OPERATIONAL TECHNOLOGY (OT) CYBERSECURITY	4/30/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	C07450.010 RAMP - CYBER - SCG - OPERATIONAL TECHNOLOGY (OT) CYBERSECURITY	12/31/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	C07450.011 RAMP - CYBER - SCG - OPERATIONAL TECHNOLOGY (OT) CYBERSECURITY	12/31/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	C07530.009 Geographical Information Systems Platforms	12/31/2028	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	Information Technology	C07530.010 Geographical Information Systems Platforms	1/31/2028	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	Information Technology	C07530.011 Geographical Information Systems Platforms	1/31/2028	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	Information Technology	C07530.013 Geographical Information Systems Platforms	12/31/2028	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	Information Technology	C07530.014 Geographical Information Systems Platforms	12/31/2028	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	Information Technology	C07560.001 Enterprise Supply Chain & Supply Management	12/31/2026	61%	39%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	C07560.002 Enterprise Supply Chain & Supply Management	1/31/2027	61%	39%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	C07560.004 Enterprise Supply Chain & Supply Management	3/31/2026	61%	39%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	C07560.006 Enterprise Supply Chain & Supply Management	12/31/2027	61%	39%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	C07560.007 Enterprise Supply Chain & Supply Management	1/31/2026	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Information Technology	C07560.008 Enterprise Supply Chain & Supply Management	1/31/2028	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Information Technology	C07560.009 Enterprise Supply Chain & Supply Management	3/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	C07560.010 Enterprise Supply Chain & Supply Management	12/31/2028	61%	39%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	C07560.014 Enterprise Supply Chain & Supply Management	12/31/2027	61%	39%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	C07560.015 Enterprise Supply Chain & Supply Management	12/31/2028	61%	39%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	C07560.019 Enterprise Supply Chain & Supply Management	12/31/2026	61%	39%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	C07560.020 Enterprise Supply Chain & Supply Management	12/31/2027	61%	39%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	C07560.021 Enterprise Supply Chain & Supply Management	12/31/2027	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Information Technology	C07560.022 Enterprise Supply Chain & Supply Management	12/31/2028	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Information Technology	C07730.001 Enterprise Monitoring & Observability	4/30/2026	65%	30%	5%	0%
General Plant - Software 5-8 Yrs	Information Technology	C07730.002 Enterprise Monitoring & Observability	12/31/2026	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	C07730.003 Enterprise Monitoring & Observability	12/31/2026	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	C07730.004 Enterprise Monitoring & Observability	3/31/2027	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	C07730.005 Enterprise Monitoring & Observability	12/31/2027	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	C07730.006 Enterprise Monitoring & Observability	3/31/2028	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	C07730.007 Enterprise Monitoring & Observability	12/31/2028	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	C08300.001 Data & Analytics Platforms	12/31/2027	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	C08300.002 Data & Analytics Platforms	12/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	C08300.009 Data & Analytics Platforms	12/31/2027	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	C08300.024 Data & Analytics Platforms	12/31/2028	75%	25%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	D07450.001 RAMP - CYBER - SCG - EMERGING THREAT DEFENSES	12/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	D07450.002 RAMP - CYBER - SCG - EMERGING THREAT DEFENSES	12/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	D07450.003 RAMP - CYBER - SCG - EMERGING THREAT DEFENSES	12/31/2027	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	D07450.004 RAMP - CYBER - SCG - EMERGING THREAT DEFENSES	12/31/2027	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	D07450.005 RAMP - CYBER - SCG - EMERGING THREAT DEFENSES	11/30/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	D07450.006 RAMP - CYBER - SCG - EMERGING THREAT DEFENSES	12/31/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	D07450.007 RAMP - CYBER - SCG - EMERGING THREAT DEFENSES	12/31/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	D07490.001 Digital Automation Foundational Technology	12/31/2026	94%	0%	6%	0%
General Plant - Software 5-8 Yrs	Information Technology	D07490.002 Digital Automation Foundational Technology	12/31/2026	94%	0%	6%	0%
General Plant - Software 5-8 Yrs	Information Technology	D07490.003 Digital Automation Foundational Technology	12/31/2027	94%	0%	6%	0%

SOUTHERN CALIFORNIA GAS COMPANY
Forecasted Shared Asset Projects
Test Year 2028 General Rate Case

Asset Class	Functional Area	Project Description	In-Service-Date	Retained	SDGE%	SECC%	UNREGS%
General Plant - Software 5-8 Yrs	Information Technology	D07490.004 Digital Automation Foundational Technology	12/31/2027	94%	0%	6%	0%
General Plant - Software 5-8 Yrs	Information Technology	D07490.005 Digital Automation Foundational Technology	12/31/2028	94%	0%	6%	0%
General Plant - Software 5-8 Yrs	Information Technology	D07530.001 Asset Spatial Products & Emergency Response	12/31/2026	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	D07530.002 Asset Spatial Products & Emergency Response	12/31/2026	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	D07530.003 Asset Spatial Products & Emergency Response	12/31/2026	75%	25%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	D07530.004 Asset Spatial Products & Emergency Response	12/31/2026	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	D07530.005 Asset Spatial Products & Emergency Response	12/31/2026	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	D07530.006 Asset Spatial Products & Emergency Response	12/31/2026	95%	5%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	D07530.008 Asset Spatial Products & Emergency Response	3/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	D07530.010 Asset Spatial Products & Emergency Response	3/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	D07530.014 Asset Spatial Products & Emergency Response	12/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	D07530.018 Asset Spatial Products & Emergency Response	12/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	D07530.022 Asset Spatial Products & Emergency Response	3/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	D07530.024 Asset Spatial Products & Emergency Response	12/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	D07530.028 Asset Spatial Products & Emergency Response	12/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	D07530.032 Asset Spatial Products & Emergency Response	1/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	D07530.033 Asset Spatial Products & Emergency Response	12/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	D07530.043 Asset Spatial Products & Emergency Response	1/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	D07530.047 Asset Spatial Products & Emergency Response	12/31/2027	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	D07530.048 Asset Spatial Products & Emergency Response	12/31/2027	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	D07530.049 Asset Spatial Products & Emergency Response	12/31/2027	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	D07690.017 Customer Analytics & Notifications	12/31/2028	70%	30%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	D07700.009 Workspace Endpoints	12/31/2026	53%	44%	3%	0%
General Plant - Software 5-8 Yrs	Information Technology	D07700.010 Workspace Endpoints	12/31/2027	53%	44%	3%	0%
General Plant - Software 5-8 Yrs	Information Technology	D07700.011 Workspace Endpoints	12/31/2028	53%	44%	3%	0%
General Plant - Software 5-8 Yrs	Information Technology	D07700.012 Workspace Endpoints	12/31/2028	53%	44%	3%	0%
General Plant - Software 5-8 Yrs	Information Technology	D07760.001 Sensor & OT Management	12/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	D07760.004 Sensor & OT Management	12/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	D07760.010 Sensor & OT Management	1/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	E07450.001 RAMP - CYBER - SCG - SENSITIVE DATA PROTECTION	12/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	E07450.002 RAMP - CYBER - SCG - SENSITIVE DATA PROTECTION	12/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	E07450.003 RAMP - CYBER - SCG - SENSITIVE DATA PROTECTION	12/31/2027	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	E07450.004 RAMP - CYBER - SCG - SENSITIVE DATA PROTECTION	12/31/2027	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	E07450.005 RAMP - CYBER - SCG - SENSITIVE DATA PROTECTION	10/31/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Cybersecurity	E07450.006 RAMP - CYBER - SCG - SENSITIVE DATA PROTECTION	11/30/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	E07560.001 Enterprise Resource Planning (ERP)	12/31/2026	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Information Technology	E07560.002 Enterprise Resource Planning (ERP)	12/31/2026	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	E07560.003 Enterprise Resource Planning (ERP)	12/31/2027	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	E07560.004 Enterprise Resource Planning (ERP)	12/31/2028	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	E07560.008 Enterprise Resource Planning (ERP)	2/28/2026	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Information Technology	E07560.009 Enterprise Resource Planning (ERP)	2/29/2028	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Information Technology	E07560.010 Enterprise Resource Planning (ERP)	12/31/2026	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Information Technology	E07560.011 Enterprise Resource Planning (ERP)	7/31/2027	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Information Technology	E07560.012 Enterprise Resource Planning (ERP)	9/30/2027	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Information Technology	E07560.013 Enterprise Resource Planning (ERP)	6/30/2027	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Information Technology	E07560.014 Enterprise Resource Planning (ERP)	12/31/2028	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Information Technology	E07560.015 Enterprise Resource Planning (ERP)	12/31/2028	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Information Technology	E07560.018 Enterprise Resource Planning (ERP)	12/31/2027	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	E07560.019 Enterprise Resource Planning (ERP)	6/30/2028	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	E07560.020 Enterprise Resource Planning (ERP)	1/31/2027	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	E07560.021 Enterprise Resource Planning (ERP)	3/31/2027	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	E07560.022 Enterprise Resource Planning (ERP)	12/31/2028	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	E07560.023 Enterprise Resource Planning (ERP)	12/31/2028	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	E07560.029 Enterprise Resource Planning (ERP)	12/31/2028	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Information Technology	E07560.032 Enterprise Resource Planning (ERP)	12/31/2026	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	E07560.033 Enterprise Resource Planning (ERP)	12/31/2027	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	E07560.034 Enterprise Resource Planning (ERP)	12/31/2028	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	E07560.038 Enterprise Resource Planning (ERP)	12/31/2027	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Information Technology	E07560.044 Enterprise Resource Planning (ERP)	12/31/2027	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Information Technology	E07560.045 Enterprise Resource Planning (ERP)	12/31/2028	58%	39%	3%	0%

SOUTHERN CALIFORNIA GAS COMPANY
Forecasted Shared Asset Projects
Test Year 2028 General Rate Case

Asset Class	Functional Area	Project Description	In-Service-Date	Retained	SDGE%	SECC%	UNREGS%
General Plant - Software 5-8 Yrs	Information Technology	E07560.049 Enterprise Resource Planning (ERP)	12/31/2027	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Information Technology	E07560.050 Enterprise Resource Planning (ERP)	12/31/2028	58%	39%	3%	0%
General Plant - Software 5-8 Yrs	Information Technology	E07710.007 IT Foundational Systems	1/31/2026	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	Information Technology	E07710.008 IT Foundational Systems	1/31/2028	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	Information Technology	E07710.014 IT Foundational Systems	1/31/2027	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	Information Technology	F07530.001 Work Management Program Next Generation Field Service Delivery	8/31/2027	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	F07530.002 Work Management Program Next Generation Field Service Delivery	8/31/2027	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	F07530.004 Work Management Program Next Generation Field Service Delivery	2/29/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	F07560.001 Human Capital Management Platforms	12/31/2026	60%	33%	7%	0%
General Plant - Software 5-8 Yrs	Information Technology	F07560.002 Human Capital Management Platforms	12/31/2027	60%	33%	7%	0%
General Plant - Software 5-8 Yrs	Information Technology	F07560.003 Human Capital Management Platforms	12/31/2028	60%	33%	7%	0%
General Plant - Software 5-8 Yrs	Information Technology	F08300.001 Gas Acquisition	12/31/2028	87%	13%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	F08300.002 Gas Acquisition	7/31/2028	87%	13%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	G07490.001 Enterprise Application Safety, Environmental, and Sustainability	12/31/2027	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	G07490.002 Enterprise Application Safety, Environmental, and Sustainability	12/31/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	G07490.003 Enterprise Application Safety, Environmental, and Sustainability	12/31/2027	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	G07490.004 Enterprise Application Safety, Environmental, and Sustainability	12/31/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	G07490.007 Enterprise Application Safety, Environmental, and Sustainability	12/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	G07490.008 Enterprise Application Safety, Environmental, and Sustainability	12/31/2026	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	G07490.013 Enterprise Application Safety, Environmental, and Sustainability	12/31/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	G07490.014 Enterprise Application Safety, Environmental, and Sustainability	12/31/2028	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	G07700.001 IT Service Management Systems	12/31/2026	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	Information Technology	G07700.002 IT Service Management Systems	12/31/2027	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	Information Technology	G07700.003 IT Service Management Systems	12/31/2028	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	Information Technology	G07700.004 IT Service Management Systems	12/31/2028	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	Information Technology	G07700.005 IT Service Management Systems	12/31/2027	53%	44%	3%	0%
General Plant - Software 5-8 Yrs	Information Technology	G07700.006 IT Service Management Systems	12/31/2027	53%	44%	3%	0%
General Plant - Software 5-8 Yrs	Information Technology	G07700.007 IT Service Management Systems	12/31/2028	53%	44%	3%	0%
General Plant - Software 5-8 Yrs	Information Technology	G07700.008 IT Service Management Systems	12/31/2028	53%	44%	3%	0%
General Plant - Software 5-8 Yrs	Information Technology	G07830.001 Customer Scheduling & Contracts	11/30/2026	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	G07830.002 Customer Scheduling & Contracts	11/30/2027	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	G07830.003 Customer Scheduling & Contracts	11/30/2027	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	G07830.004 Customer Scheduling & Contracts	12/31/2028	95%	5%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	G07830.005 Customer Scheduling & Contracts	2/28/2026	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	G07830.006 Customer Scheduling & Contracts	9/30/2029	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	G07830.009 Customer Scheduling & Contracts	6/30/2027	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	G07830.019 Customer Scheduling & Contracts	10/31/2029	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	G07830.020 Customer Scheduling & Contracts	10/31/2029	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	G07830.023 Customer Scheduling & Contracts	10/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	G07830.024 Customer Scheduling & Contracts	10/31/2028	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	H07530.003 Work Management Transmission & Storage	12/31/2030	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	H07700.001 Data Center Consolidation	12/31/2028	55%	45%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	I07560.001 Digital Intelligence Foundations	12/31/2026	94%	0%	6%	0%
General Plant - Software 5-8 Yrs	Information Technology	I07560.002 Digital Intelligence Foundations	12/31/2027	94%	0%	6%	0%
General Plant - Software 5-8 Yrs	Information Technology	I07560.003 Digital Intelligence Foundations	12/31/2028	94%	0%	6%	0%
General Plant - Software 5-8 Yrs	Information Technology	I07560.004 Digital Intelligence Foundations	12/31/2028	94%	0%	6%	0%
General Plant - Software 5-8 Yrs	Information Technology	J07560.001 Human Resources Platform Replacement Program	12/31/2027	61%	39%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	J07560.002 Human Resources Platform Replacement Program	12/31/2028	61%	39%	0%	0%
General Plant - Software 5-8 Yrs	Information Technology	J07560.003 Human Resources Platform Replacement Program	12/31/2028	61%	39%	0%	0%
General Plant - Software 5-8 Yrs	Administrative & General	Z0749A.001 Results of Operations Model Project	7/31/2027	50%	50%	0%	0%
General Plant - Software 15 Yrs	Information Technology	K07560.001 SAP Migration Phase 1A Program	12/31/2026	58%	39%	3%	0%
General Plant - Software 15 Yrs	Information Technology	K07560.002 SAP Migration Phase 1A Program	8/31/2027	58%	39%	3%	0%

**SOUTHERN CALIFORNIA GAS COMPANY
Forecasted Shared Asset Projects
Test Year 2028 General Rate Case**

<u>Asset Class</u>	<u>Functional Area</u>	<u>Project Description</u>	<u>In-Service-Date</u>	<u>Retained</u>	<u>SDGE%</u>	<u>SECC%</u>	<u>UNREGS%</u>
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SAN DIEGO GAS & ELECTRIC
Segmentation of Non-Labor Overheads into Business Segments
Costs Incurred January 1, 2025 Through December 31, 2025
Test Year 2028 General Rate Case

Line	Account	Description	Overhead Allocated To:			Total Overhead (2025 \$)	Electric	Elec Generation	Gas
			Electric (2025 \$)	Elec Generation (2025 \$)	Gas (2025 \$)		Segmentation (2025 \$)	Segmentation Rate	Segmentation Rate
			(A)	(B)	(C)	(D) = A + B + C	(E) = A / D	(F) = B / D	(G) = C / D
1									
2	163.1	Warehousing	16,451,758	260,771	1,911,278	18,623,807	88.3%	1.4%	10.3%
3	163.2	Purchasing	10,540,778	313,603	2,860,230	13,714,610	76.9%	2.3%	20.9%
4	184.2	Fleet	34,698,220	286,102	11,641,695	46,626,017	74.4%	0.6%	25.0%
5	184.3	Shops	435,164	25,607	160,715	621,485	70.0%	4.1%	25.9%
6	184.6	Exempt Material	21,065,533	292,525	3,625,664	24,983,722	84.3%	1.2%	14.5%
7	184.7	Small Tools	8,011,025	469,477	2,963,058	11,443,560	70.0%	4.1%	25.9%

SAN DIEGO GAS & ELECTRIC
Derivation of 2026 Percentages of Common Accounts allocated to Electric and Gas Segments
Customer Accounts (FERC 901 - 905)
Test Year 2028 General Rate Case

Line	Description	Electric (2025 \$)	%	Gas (2025 \$)	%
1					
2	TOTAL CUSTOMERS	1,547,824	62.71%	920,597	37.30%
3	Less: Comb. Customers	920,597			
4	Electric Only - Reg	<u>627,227</u>			
5					
6	TOTAL WEIGHTED CUSTOMERS	Customers	Weights	Wtd. Total	
7	Combined Customers	920,597	2	920,597	
8				920,597	
9	Electric Only - Reg.	627,227	1-1/3	836,303	
10	Total	<u>1,547,824</u>		<u>2,677,497</u>	
11					
12	ALLOCATION FACTORS	Electric	Gas	Total	
13					
14	Combined Customers, Segmented	920,597	920,597	1,841,194	
15	Wtd Elec Only Customers	836,303		836,303	
16	Total	<u>1,756,900</u>	<u>920,597</u>	<u>2,677,497</u>	
17					
18	GRC Segmentation Rate for Customer Accounts	<u>65.6%</u>	<u>34.4%</u>	<u>100.0%</u>	

SAN DIEGO GAS & ELECTRIC
Derivation of 2025 Percentages of Common Accounts allocated to Electric and Gas Segments
Customer Information & Services (FERC 907 - 910)
Test Year 2028 General Rate Case

Line	Activity	Electric (2025 \$)	Gas (2025 \$)	Total (2025 \$)	Source
1		(A)	(B)	(C)	
2	Customer Information & Services	\$ 187,164,848	\$ 74,078,337	\$ 261,243,185	FERC Form 1, p 320-323, Line 171 & Form 2, p 325, Line 244
3		(D) = A / C	(E) = B / C		
4		71.6%	28.4%	100.0%	

SAN DIEGO GAS & ELECTRIC
Derivation of 2025 Percentages for Business Segment Allocation of A&G to Electric and Gas Segments
FERC 920 - 935, with Exclusions
Test Year 2028 General Rate Case

Line	Description	Amount (2025 \$)	Worksheet Tab Reference
1			
2	DIRECT SALARY AND WAGES FOR ELECTRIC OPERATION AND MAINTENANCE		
3	Total Salary and Wages for Electric Segment, Electric Distribution/Transmission O&M	145,688,139	FERC Form 1, pg 354 - 355, Lines 2, 3, 4, 5, 9, 10
4	**Add: Salary and Wages for Procurement recovered under Electric Distribution rates	4,851,795	FERC 556/557 Expenses
5	Total Salary and Wages for Electric Segment	<u>150,539,934</u>	
6			
7	DIRECT SALARY AND WAGES FOR COMPANY OPERATIONS AND MAINTENANCE		
8	Total Company Salary and Wages for Operation and Maintenance	305,996,581	FERC Form 1, pg 354 - 355, Line 65
9	Less: Salary and Wages for Administrative and General	(77,857,569)	FERC Form 1, pg 354 - 355, Lines 10, 17, 40, 49
10			
11	Total Company Salary and Wages for Operation and Maintenance Excluding A&G	<u>228,139,012</u>	
12			
13	GRC Electric A&G O&M, excluding Electric Generation	66.0%	[Calculated - Line 5/Line 11]
14			
15	DIRECT SALARY AND WAGES FOR ELECTRIC GENERATION OPERATION AND MAINTENANCE		
16	Total Salary and Wages for Electric Production O&M	14,390,283	FERC Form 1, pg 354 - 355, Lines 3, 13
17	**Less: Salary and Wages for Procurement recovered under Electric Distribution rates	(4,851,795)	FERC 556/557 Expenses
18	Total Salary and Wages for Electric Generation Segment	<u>9,538,488</u>	
19			
20	DIRECT SALARY AND WAGES FOR COMPANY OPERATIONS AND MAINTENANCE		
21	Total Company Salary and Wages for Operation and Maintenance	305,996,581	FERC Form 1, pg 354 - 355, Line 65
22	Less: Salary and Wages for Administrative and General	(77,857,569)	FERC Form 1, pg 354 - 355, Lines 10, 17, 40, 49
23			
24	Total Company Salary and Wages for Operation and Maintenance Excluding A&G	<u>228,139,012</u>	
25			
26	GRC Electric Generation A&G O&M	4.2%	[Calculated - Line 18/Line 24]
27			
28	DIRECT SALARY AND WAGES FOR GAS OPERATION AND MAINTENANCE		
29	Total Salary and Wages for Gas Segment, O&M	68,060,590	FERC Form 1, pg 354 - 355, Lines 34-38, 47, 48
30			
31	DIRECT SALARY AND WAGES FOR COMPANY OPERATIONS AND MAINTENANCE		
32	Total Company Salary and Wages for Operation and Maintenance	305,996,581	FERC Form 1, pg 354 - 355, Line 65
33	Less: Salary and Wages for Administrative and General	(77,857,569)	FERC Form 1, pg 354 - 355, Lines 10, 17, 40, 49
34			
35	Total Company Salary and Wages for Operation and Maintenance Excluding A&G	<u>228,139,012</u>	
36			
37	GRC Gas A&G O&M	29.8%	[Calculated - Line 29/Line 35]

SAN DIEGO GAS & ELECTRIC
Fleet Reassignments to Capital
Costs Incurred January 1, 2025 Through December 31, 2025
Test Year 2028 General Rate Case

Line	Business Segment	% Capital	Total Fleet (2025 \$)	Total Capital (2025 \$)	PCAT	PCAT	PCAT
					Capital (2025 \$)	Special Billables ¹ (2025 \$)	O&M and Other ² (2025 \$)
1		(F) = D / E	(E) = C + D	(D) = A + B	(A)	(B)	(C)
2	Summary Total	50.3%	46,626,017	23,439,147	22,116,003	1,323,143	23,186,871
3	Electric		34,984,322	19,613,851	18,561,726	1,052,125	15,370,471
4	Gas		11,641,695	3,825,295	3,554,277	271,018	7,816,400

Footnotes

¹ SDG&E considers Special Billable costs to be included in Capital work, as a predominant amount of costs are included in the fixed asset ledger accounts or other balance sheet (capital) accounts.

² Other includes Refundable and Affiliate Billing costs.

SAN DIEGO GAS & ELECTRIC
Allocation of Cleaing Accounts & Labor Overheads to Capital
Costs Incurred January 1, 2025 Through December 31, 2025
Test Year 2028 General Rate Case

Line Pool	% Capital	Total OH Loaded (2025 \$)	Total Capital (2025 \$)	<u>PCAT</u> Capital (2025 \$)	<u>PCAT</u> Special Billables ¹ (2025 \$)	<u>PCAT</u> O&M and Other ² (2025 \$)
1	(F) = D / E	(E) = C + D	(D) = A + B	(A)	(B)	(C)
2 Warehousing	95.9%	18,623,807	17,867,361	17,334,882	532,479	756,446
3 Purchasing	68.0%	13,714,610	9,331,182	9,052,987	278,196	4,383,428
4 Shops	44.5%	621,485	276,320	245,023	31,296	345,166
5 <i>Exempt Material - Elec</i>		<i>21,048,148</i>	<i>20,015,705</i>	<i>19,349,000</i>	<i>666,704</i>	<i>1,032,443</i>
6 <i>Exempt Material - Gas</i>		<i>3,935,574</i>	<i>3,275,597</i>	<i>3,102,523</i>	<i>173,074</i>	<i>659,978</i>
7 Exempt Material, Summary	93.2%	<u>24,983,722</u>	<u>23,291,301</u>			<u>1,692,421</u>
8 Small Tools	44.3%	11,443,560	5,069,724	4,498,116	571,608	6,373,837
9 Variable Pay (ICP)	51.7%	105,359,003	54,497,874	51,735,305	2,762,570	50,861,128
10 PLPD	46.3%	51,479,281	23,832,895	22,161,207	1,671,688	27,646,386
11 Workers' Compensation	48.3%	3,968,178	1,914,958	1,789,625	125,332	2,053,220
12 Employee Benefits	48.0%	114,309,650	54,888,562	51,287,959	3,600,603	59,421,089
13 Pension & PBOP	48.0%	48,088,857	23,087,741	21,571,921	1,515,820	25,001,116

Footnotes

¹ SDG&E considers Special Billable costs to be included in Capital work, as a predominant amount of costs are included in the fixed asset ledger accounts or other balance sheet (capital) accounts.

² Other includes Refundable and Affiliate Billing costs.

SAN DIEGO GAS & ELECTRIC
Reassignment of A&G Expenses to Capital
Costs Incurred January 1, 2025 Through December 31, 2025
Test Year 2024 General Rate Case

Line	Company	A&G Costs Allocated to Capital Jobs (2025 \$)	Total A&G Costs Subject to Capitalization (2025 \$)	GRC A&G Reassignment to Capital Rate
		(A)	(B)	(C) = A / B
2	SDG&E	16,765,987	142,095,492	
3	Sempra Energy	9,507,257	76,242,335	
4	SCG	2,411,119	100,720,445	
5				
6	Summary Total	28,684,363	319,058,272	9.0%

Notes:

(B) Costs subject to capitalization include Internal FERC 920,921, and Billed-in Affiliate A&G 923.

SAN DIEGO GAS & ELECTRIC
Carve-Out Allocation of Clearing Accounts from Electric, excl. Generation, to Electric Transmission O&M
Costs Incurred January 1, 2025 Through December 31, 2025
Test Year 2028 General Rate Case

Line	Account	Description	Overhead Allocated To:		Total Electric, excl. Generation (2025 \$)	Electric Transmission O&M Rate (2025 \$)
			Electric Distribution (2025 \$)	Electric Transmission (2025 \$)		
			(A)	(B)	(C) = A + B	(D) = B / C
1						
2	163.1	Warehousing	457,748	29,849	487,598	6.1%
3	163.2	Purchasing	2,415,961	400,509	2,816,469	14.2%
4	184.2	Fleet	11,170,717	3,917,943	15,088,660	26.0%
5	184.3	Shops	158,916	46,128	205,044	22.5%
6	184.6	Exempt Material	809,951	133,194	943,145	14.1%
7	184.7	Small Tools	2,936,678	853,442	3,790,120	22.5%

SAN DIEGO GAS & ELECTRIC
Carve-Out Allocation of Clearing Accounts from Electric, excl. Generation, to Electric Transmission Capital
Costs Incurred January 1, 2025 Through December 31, 2025
Test Year 2028 General Rate Case

Line	Account	Description	Overhead Allocated To:			Electric Transmission
			Electric Distribution (2025 \$) (A)	Electric Transmission (2025 \$) (B)	Total Electric, excl. Generation (2025 \$) (C) = A + B	O&M Rate Rate (D) = B / C
1						
2	163.1	Warehousing	13,998,569	1,965,591	15,964,160	12.3%
3	163.2	Purchasing	5,597,542	2,126,766	7,724,308	27.5%
4	184.2	Fleet	16,766,322	2,843,238	19,609,560	14.5%
5	184.3	Shops	195,436	34,683	230,119	15.1%
6	184.6	Exempt Material	11,783,399	8,338,989	20,122,388	41.4%
7	184.7	Small Tools	3,585,590	635,315	4,220,905	15.1%

SDG&E
COMMON ACCOUNT ALLOCATIONS
2025
(using 2024 actuals)

COMMON ACCOUNT DESCRIPTION	COMMON ACCOUNT RANGE	ELECTRIC	GAS		ET	ED	Generation	
Customer Accounts	901-905	62.5%	37.5%	100.0%				
Customer Service & Sales	907-916	86.1%	13.9%	100.0%				
Administrative & General	920-923	70.2%	29.8%	100.0%	20.7%	73.4%	6.0%	100.0%
Property Insurance	924	83.3%	16.7%	100.0%				
Injuries & Damages	925	70.2%	29.8%	100.0%	20.7%	73.4%	6.0%	100.0%
Pensions & Benefits	926	70.2%	29.8%	100.0%	20.7%	73.4%	6.0%	100.0%
Misc. Admin & General	928-935	70.2%	29.8%	100.0%	20.7%	73.4%	6.0%	100.0%
Depreciation and Amortization	403-404	70.2%	29.8%	100.0%				
Taxes other than Income Tax	408100C	70.2%	29.8%	100.0%				

Notes

**Document provided by Regulatory Accounting

SAN DIEGO GAS & ELECTRIC
Derivation of Grossed-Up 2025 Electric Transmission O&M Allocation Rate
Administrative & General Account (FERC 920.0 - FERC 935.6, with Exclusions)
Test Year 2025 General Rate Case

Line	Description of Action	Rate (from Common Alloc)	
1	Derived Electric Rate for A&G	70.2%	(A)
2			
3	Electric Generation Rate, subject to Electric ratio	6.0%	(B)
4			
5	Calculation to show Electric Generation as its own Business Segment	4.2%	(C) = A * B
6	(shows same result as (Ex. SCG-30-WP/SDG&E-34-WP) WP-44, Line 26)		
7			
8	Derived Electric Distribution Rate, when proportioned thru Electric	70.2%	(D)
9			
10	Derived Electric Rate for A&G	70.2%	(A)
11			
12	Less Electric Generation as its own Business Segment	4.2%	(C)
13			
14	Remaining Electric Rate (combined as Elec Distribution and Elec Transmission)	66.0%	(E) = A - C
15			
16	FACTOR of Derived Elec Rate / Remaining Electric Rate, excl. Elec Generation	1.06	(F) = D / E
17			
18	Derived Electric Transmission Rate, when proportioned thru Electric	20.7%	(G)
19			
20	Grossed-Up Electric Transmission Rate, as a proportion of Electric, excl. Elec Generation	<u>22.0%</u>	(H) = F * G

SAN DIEGO GAS & ELECTRIC
Derivation of 2025 Percentages of Electric Transmission Capital Allocation
FERC Accounts: 920.0 - 923.5, 925.0 - 925.1, 926.0 - 926.5
Costs Incurred January 1, 2025 Through December 31, 2025
Test Year 2028 General Rate Case

<u>Line Description</u>	<u>Amounts (2025 \$)</u>
1	
2 Salary and Wages for Electric Transmission Capital Jobs	20,836,338 (A)
3	
4 DIRECT SALARY AND WAGES FOR ELECTRIC CAPITAL JOBS	
5 Total Salary and Wages, Electric, including Capital Removal	123,055,115
6 **Less: Total Salary and Wages, Electric Generation (FERC 310-317 & 340-347)	189,899
7 Net Direct Salary and Wages for Electric Capital Jobs	122,865,216 (B)
8	
9 GRC Electric Transmisison Capital Allocation Rate (excluding Electric Generation)	17.0% (C) = A / B

Notes:

Costs were identified by detailed FERC review and budget parameters alongside the Segmentation process.

SAN DIEGO GAS & ELECTRIC
Derivation of 2025 Electric Transmission O&M Allocation Rate
Property Insurance (FERC Account 924)
Test Year 2028 General Rate Case
(\$ in thousands)

Line	Description	Electric (2025 \$)	Electric Generation* (2025 \$)	Total Electric (2025 \$)	Gas (2025 \$)	Total (2025 \$)	Reference
1							
2	Total Distribution Plant ¹	(A) 11,466,273		11,466,273	4,169,018	15,635,291	Statement AD
3	Total Transmission Plant ²	(B) 8,351,423		8,351,423		8,351,423	Statement AD
4	Total Steam Production Plant (Electric Generation)		593,486	593,486		593,486	Statement AD
5	Total Other Production Plant (Electric Generation)		583,302	583,302		583,302	Statement AD
6	General Plant	595,380	37,734	633,114		633,114	*Allocation of Common Plant
7	Common Plant	965,599	61,197	1,026,796	363,208	1,390,004	*Allocation of Common Plant
8	Total Plant in Service Excluding SONGS & Miscellaneous Intangible Plant	<u>21,378,675</u>	<u>1,275,719</u>	<u>22,654,394</u>	<u>4,532,226</u>	<u>27,186,620</u>	
9		(E)	(F)		(G)	(H)	
10							
11	Business Segment Allocation Factor	<u>78.6%</u>	<u>4.7%</u>		<u>16.7%</u>		
12		(I) = E / H	(J) = F / H		(K) = G / H		
13							
14	Total Electric Plant (not including Generation, General, Common)	(C) = A + B		19,817,696			
15							
16	Transmission Plant Property Insurance Allocation Factor	(D) = B / C		<u>42.1%</u>			

Notes:

*Electric Common and General Plant allocated to Electric Generation based on 5.96% labor ratio

Footnote:

¹ The balance for Electric Distribution plant is derived base on a simple average balance using beginning and ending year balances

² The balance for Electric Transmission plant is derived based on a 13-month average balance

SAN DIEGO GAS & ELECTRIC
Derivation of 2025 Electric Transmission O&M Allocation Rate
Wildfire Insurance (FERC 925.5)
Test Year 2028 General Rate Case
(\$ in thousands)

Line	Description	Amount (2025 \$)	Reference
1			
2	DIRECT SALARY AND WAGES FOR ELECTRIC TRANSMISSION OPERATION AND MAINTENANCE		
3	Total Salary and Wages for Electric Transmission	<u>33,112,169</u>	FERC Form 1, pp 354 & 355 - Lines 21
4			
5	DIRECT SALARY AND WAGES FOR OPERATION AND MAINTENANCE		
6	Total Electric Salary and Wages for Operation and Maintenance	216,417,746	FERC Form 1, pp 354 & 355 - Line 28
7	Less: Salary and Wages for Electric Generation, net of costs recovered in Electric Distribution	(9,538,488)	(Ex. SCG-30-WP/SDG&E-34-WP) WP-44,
8	Less: Salary and Wages for Administrative and General	<u>(56,339,324)</u>	FERC Form 1, pp 354 & 355 - Line 27
9	Net Company Salary and Wages for Operation and Maintenance	<u>150,539,934</u>	
10			
11	GRC Electric Transmission O&M Allocation Rate for Wildfire Insurance	22.0%	[Calculated - Line 3/Line 9]

2024 SDG&E FERC Form 1 Page 354 - 355
For Use to Identify 2025 SDG&E Activity Reassignments & Allocations

Line	Classification	Direct Payroll	Clearing Allocation	Total
1	El Prod	12,047,178		
2	El Trans	16,636,733		
3	El Dist	53,863,088		
4	El Cust Accts	12,389,382		
5	El Cust Svc and Info	17,676,364		
6	El Sales	-		
7	El A&G	54,959,505		
8	Maint Prod	2,343,105		
9	Maint Trans	16,475,436		
10	Maint Dist	28,647,136		
11	Maint A&G	1,379,819		
12	Electric Total	216,417,746	62,094,683	278,512,429
13	Gas Ops, Prod, Other Supply			
14	Gas Ops, Storage	141,720		
15	Gas Ops, Trans	3,152,345		
16	Gas Ops, Dist	32,418,409		
17	Gas Ops, Cust Accts	15,265,031		
18	Gas Ops, Cust Svc and Info	4,576,987		
19	Gas Ops, Sales	-		
20	Gas Ops, A&G	20,932,599		
21	Gas Maint, Storage	-		
22	Gas Maint, Trans	1,820,031		
23	Gas Maint, Dist	10,686,067		
24	Gas Maint, A&G	585,646		
25	Gas Total	89,578,835	23,459,988	113,038,823
26	Total Operational & Maintenance	305,996,581	85,554,671	391,551,252
27	Cap Const, Elec Plant	103,873,592	181,315,133	285,188,725
28	Cap Const, Gas Plant	25,262,469	36,987,285	62,249,754
29	Plant Total	129,136,061	218,302,418	347,438,479
30	Cap Removal, Elect Plant	11,673,661	16,497,354	28,171,015
31	Cap Removal, Gas Plant	1,780,563	2,486,510	4,267,073
32	Capital Removal Total	13,454,224	18,983,864	32,438,088
33	3rd Party Billings, Gas	1,396,880	422,791	1,819,671
34	3rd Party Billings, Electric	4,535,726	1,756,600	6,292,326
35	3rd party Billing Total	5,932,606	2,179,391	8,111,997
36	Affiliate Billings, Gas	-	11,605,716	11,605,716
37	Affiliate Billings, Electric	-	32,809,578	32,809,578
38	Affiliate Billings Total	-	44,415,294	44,415,294
39	Total Labor Stats	454,519,472	369,435,638	823,955,110

SOUTHERN CALIFORNIA GAS COMPANY
Allocation of Clearing Accounts & Labor Overheads to Capital
Costs Incurred January 1, 2025 Through December 31, 2025
Test Year 2028 General Rate Case

Line	Pool	% Capital	Total OH Loaded (2025 \$)	PCAT Capital ¹ (2025 \$)	PCAT O&M and Other ² (2025 \$)
1		(D) = A / C	(C) = A + B	(A)	(B)
2	Warehousing	80.6%	12,422,546	10,016,658	2,405,888
3	Purchasing	48.7%	9,070,352	4,418,352	4,652,000
4	Shops	16.9%	2,056,672	348,411	1,708,261
5	Exempt Material - MPM	73.6%	16,720,620	12,301,019	4,419,601
6	Small Tools	16.8%	14,393,347	2,423,235	11,970,112
7	Variable Pay (ICP)	41.3%	95,792,710	39,610,017	56,182,693
8	PLPD	27.9%	62,573,242	17,482,738	45,090,504
9	Workers' Compensation ³	30.1%	22,334,056	6,723,402	15,610,654
10	Employee Benefits ³	30.1%	178,394,013	53,682,024	124,711,989
11	Pension & PBOP ³	30.1%	88,695,339	26,736,586	61,958,753

Footnotes

¹ Capital includes Special Billable costs.

² Other includes Refundable and Affiliate Billing costs.

³ Average rate for Workers' Comp, Employee Benefits, and Pension & PBOP as they all have the

**SOUTHERN CALIFORNIA GAS COMPANY
 Fleet Reassignments to Capital
 Costs Incurred January 1, 2025 Through December 31, 2025
 Test Year 2028 General Rate Case**

Line	Activity	% Capital	Total Fleet (2025 \$)	PCAT Capital ¹ (2025 \$)	PCAT Clearing (2025 \$)	PCAT O&M and Other ² (2025 \$)
1		(E) = A / D	(D) = A + B + C	(A)	(B)	(C)
2	Directly Assigned		67,135,356	15,972,707	6,173,397	44,989,253
3	Reassigned Fleet ³		-	5,813,316	(6,173,397)	360,081
4						
5	Summary Total	32.5%	67,135,356	21,786,023	-	45,349,333

Footnotes

¹ Capital includes Special Billable costs.

² Other includes Refundable and Affiliate Billing costs.

SOUTHERN CALIFORNIA GAS COMPANY
Reassignment of A&G Expenses to Capital
Costs Incurred January 1, 2025 Through December 31, 2025
Test Year 2028 General Rate Case

Line	Company	A&G Costs Allocated to Capital Jobs (2025 \$)	Total A&G Costs Subject to Capitalization (2025 \$)	GRC A&G Reassignment to Capital Rate
1		(A)	(B)	(C) = A / B
2	SCG	11,621,975	106,634,219	
3	Sempra Energy	5,699,873	89,967,545	
4	SDG&E	11,655,653	59,020,044	
5				
6	Summary Total	28,977,501	255,621,807	11.3%

Notes:

(B) Costs subject to capitalization include FERC 920,921,923